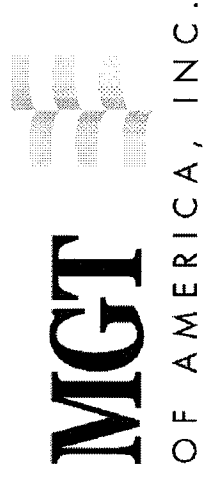


Knox County, Tennessee
OMB A-87 Cost Allocation Plan
FY 2007 Actual Expenditures

AUGUST 21, 2008



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2123 Centre Pointe Boulevard, Tallahassee, Florida 32308
850.38633191 ♦ www.mgtofamerica.com

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Section 1 Introduction

Introduction

The enclosed OMB A-87 Cost Allocation Plan identifies the costs of support costs provided by central service departments of 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 2007 and is prepared in accordance with the guidelines set forth in OMB Circular A-87. MGT of America, Inc. prepared this document at the request of the County.

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

Section 2 Certification and Organization Chart

Knox County, Tennessee Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal to establish cost allocation or billing rates based on the fiscal year ending September, 2007 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Government Unit: Knox County, Tennessee

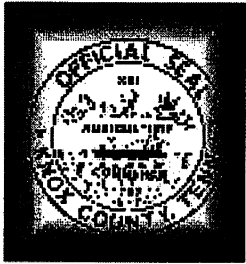
Signature: 

Name of Official: John Troyer

Title: Finance Director

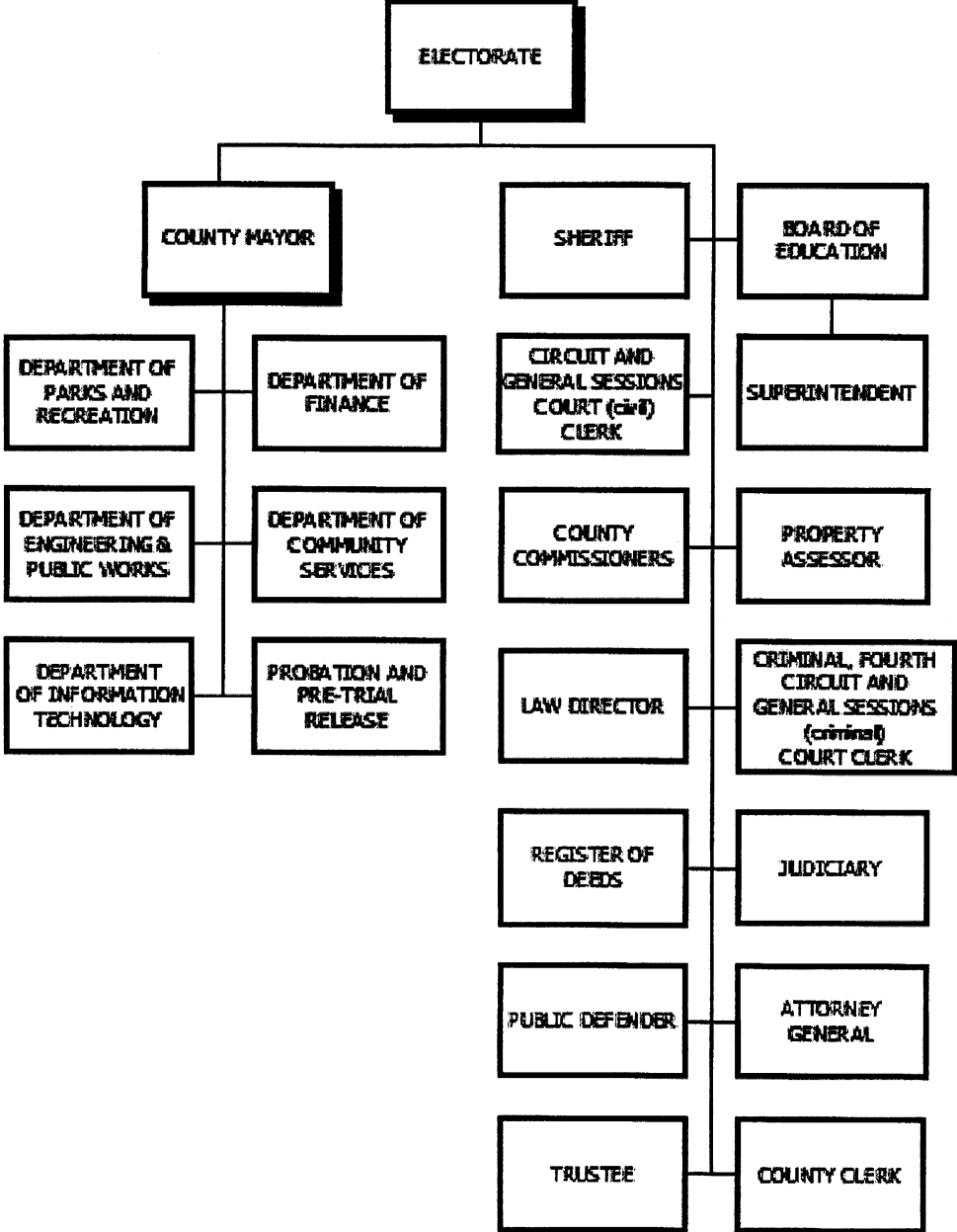
Date of Execution: 10-29-08

Knox County, Tennessee
Roster of Publicly Elected Officials
As of December 18, 2007



Knox County

Assessor of Property - John R. Whitehead
 Attorney General - Randall Nichols
 Circuit and General Sessions (civil) Court - Cathy Quist
 County Clerk (Acting) George Stooksbury
 County Mayor - Michael R. Ragsdale
 Criminal, 4th Circuit & General Sessions (criminal) - Martha Phillips
 Law Director - John Owings
 Public Defender - Mark Stephens
 Register of Deeds (Acting) Nick McBride
 Sheriff (Acting) Tom Spangler
 Trustee (Acting) Mike Lowe



Board of Commissioners:

- | | |
|--------------|-------------------|
| Mike Hammond | Craig Leuthold |
| Phil Ballard | Scott Moore |
| Mark Harmon | Tony Norman |
| Ivan Harmon | Paul Pinkston |
| Greg Lambert | R. Larry Smith |
| | Thomas Strickland |

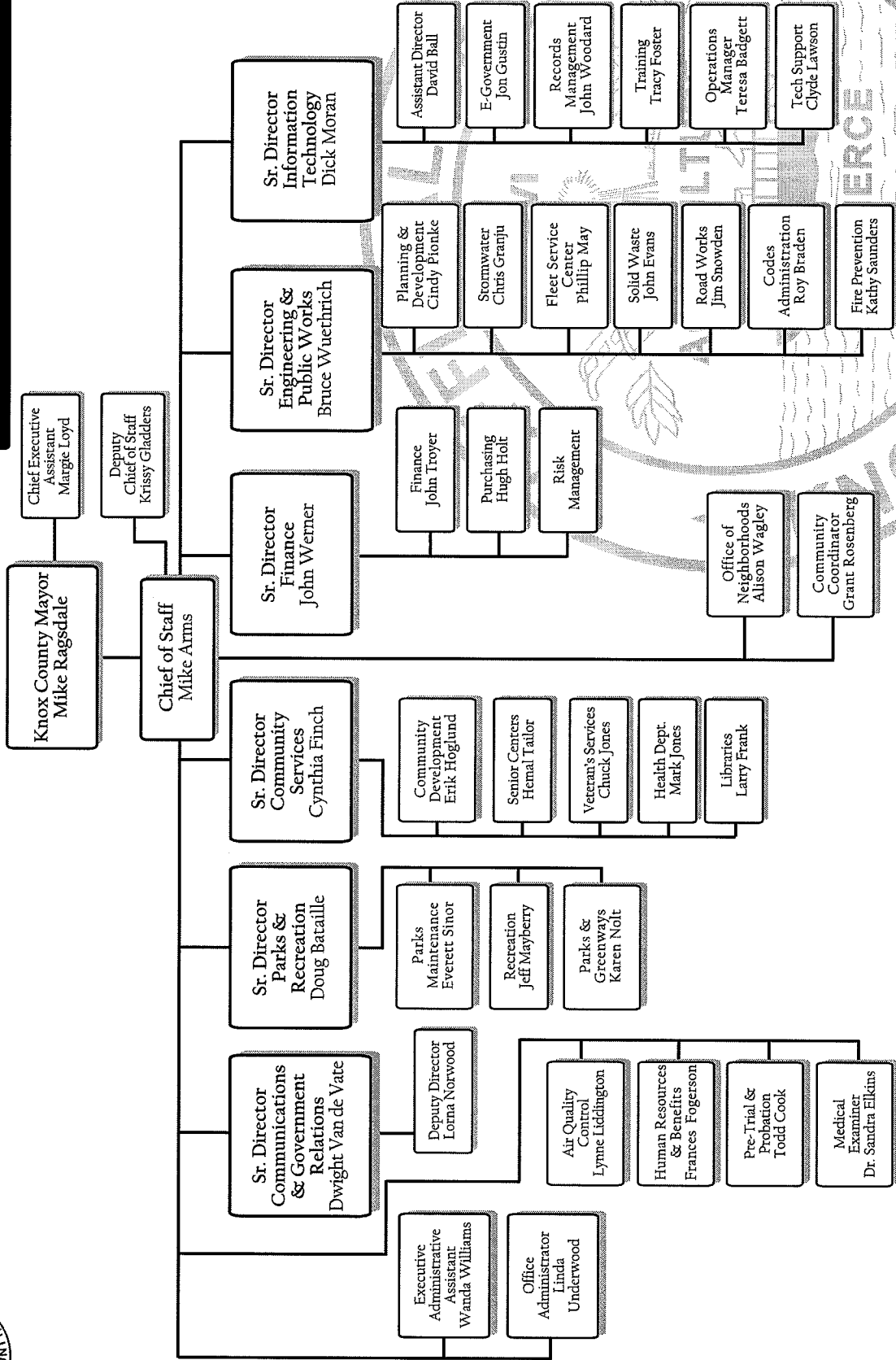
Board of Education:

- | | |
|-----------------|------------------|
| Robert Bratton | Rex Stooksbury |
| Sam Anderson | Cynthia Buttry |
| Thomas Deakins | Karen Carson |
| Indya Kincannon | Daniel P. Murphy |
| | Jim Williams |



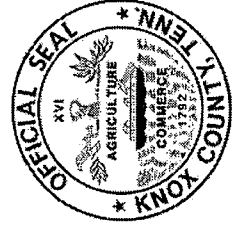
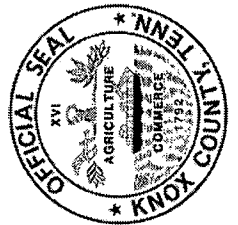
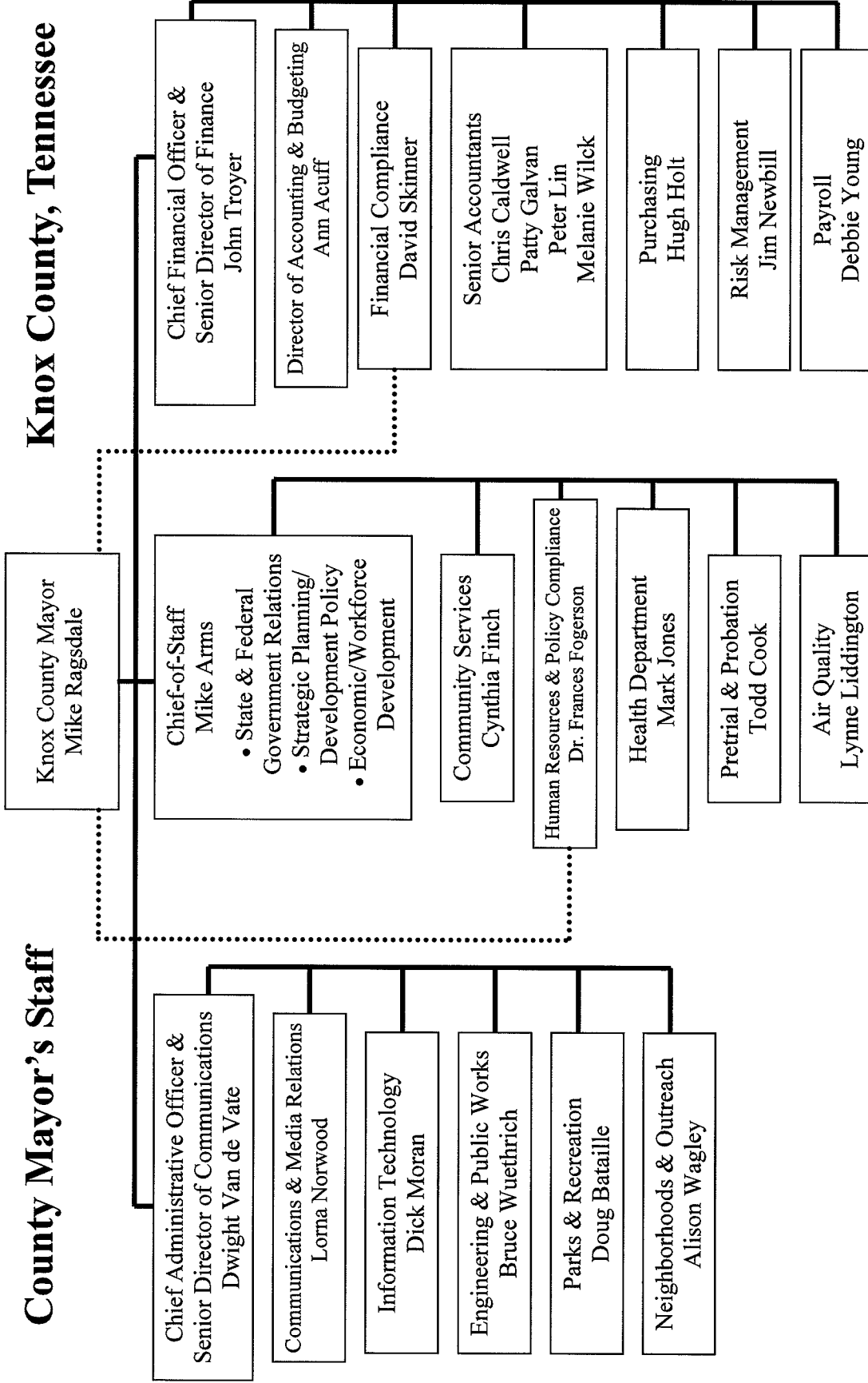
Making Government Better Every Day

Knox County, Tennessee County Mayor's Staff



County Mayor's Staff

Knox County, Tennessee



Making Government Better Every day

Section 3

Reconciliation of Cost Allocation Plan to Expenditure Data

Knox County, Tennessee
 FY2007 OMB A-87 Cost Allocation Plan
 Reconciliation to Expenditure Reports

Schedule	Department	Account Number	Total Expense
1	Equipment Use		337,448
2	Internal Audit	1000920	207,102
3	Law Department	1003210	2,064,288
4	ADA	1003320	68,739
5	Strategic Planning	1003340	15,000
6	Human Resources Bright Start	1003610 1003620	850,206
7	Mail Room - Operating	1003910	78,210
8	Health Administration	1005415	875,893
9	Finance	1005710	2,163,234
10	Purchasing	1006010	750,946
11	Property Management	1006020	298,748
12	County Building Maintenance	1006030	582,848
13	Auditing Contract	1006930	165,000
14	Information Technology	1007910	4,672,980
15	Records Management	1007920	425,822
16	Sheriff Administration	1008903	8,949,425
17	County Trustee	1009710	401,965
18	Engineering & Public Works Admin	2350110	593,563
19	Risk Management	5400010 thru 5400030	412,504
	Total		23,913,921

Section 4 Reading A Cost Allocation Plan

Reading A Cost Allocation Plan

Overview

The OMB A-87 Cost Allocation Plan is a document that distributes, or allocates, County indirect costs in accordance with the guidelines set forth in OMB Circular A-87. 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 FY2007.

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 details schedules for every central service department. The detail schedules for each central service department are structured in the following format.

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

Departmental Costs (A). The actual expenditures for that department.

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

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

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

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

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 5 OMB A-87 Cost Allocation Plan

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8/21/2008

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Chargebacks by Department

FTE of Supervised Units

Total Operating Expense by Department
Accounting Transactions
A/P Transactions
Payroll Checks
A/R Transactions

Number of Purchase Orders by Department
Number of P-Card Transactions

Number of Fixed Asset Items by Department
100% Assigned to Schools

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Number of Workstations - County
Number of Workstations - All

Number of Boxes Received

FTE Supervised Units

Accounting Transactions

FTE of Supervised Units

Workers Comp Charges

Summary Schedule

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	1000910 County Commission	1003310 County Mayor	1000010 Attorney General	1000020 Bad Check Unit	1000310 Circuit Court Clerk's	1000320 Civil Sessions	1000330 IV- D Child Support	1000610 Probate Court	1000620 Chancery Court	1000915 Commission Discretionary
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use	\$4,045	\$3,802								
3 1000920 Internal Audit	625	1,246	1,143	149	381	256	655	200	298	0
4 1003210 Law Department	3,208	4,834	9,034	315	371	406	2,542	304	814	0
6 1003320 ADA	89	253	1,126	193	0	0	1,472	0	0	0
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	1,176	3,522	15,493	2,656	0	0	6,861	0	0	0
9 1003910 Mail Room-Operating	645	1,086	2,971	0	3,299	1,720	0	3,006	4,603	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	7,287	7,083	17,499	1,490	2,426	1,698	5,299	1,234	1,933	0
12 1006010 Purchasing	188	1,473	1,078	0	2,162	1,341	2,631	1,240	2,246	0
13 1006020 Property Management	1,944	1,645	11,461	0	3,135	0	54	919	3,189	0
14 1006030 County Building Maintenance	787	1,718	6,545	0	1,363	1,466	733	1,749	5,842	0
15 1006930 Auditing Contract	1,158	2,127	1,951	255	651	438	1,118	341	509	0
16 1007910 Information Technology	12,068	57,325	293,146	0	57,420	81,597	0	30,221	78,575	0
17 1007920 Records Management	1,499	0	28,327	0	17,106	22,716	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	1,512	2,779	2,559	335	854	574	1,466	447	667	0
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	218	7	0	0	10	0	27	6	2	0
TOTAL CURRENT ALLOCATIONS	36,449	88,900	392,333	5,393	89,178	112,212	22,858	39,667	98,678	0

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	1000930 Codes	1001210 County Clerk's	1001510 4th Circuit Court Clerk Office	1001520 Criminal Court Clerk's	1001530 Criminal Sessions	1001810 Election Commission	1002110 Circuit Court Judge's	1002120 4th Circuit Court Judges	1002130 Criminal Court	1002140 General Sessions
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	11	1,515	342	1,472	697	939	86	120	126	608
4 1003210 Law Department	27	3,802	517	1,177	785	6,175	354	150	559	5,886
6 1003320 ADA	0	0	0	0	0	354	0	1,341	239	1,585
7 1003340 Strategic Planning	2	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	4,869	0	285	0	5,027
9 1003910 Mail Room-Operating	0	0	6,622	2,640	3,858	7,290	22	409	5	214
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	53	9,232	2,204	9,418	5,396	20,920	490	583	678	5,757
12 1006010 Purchasing	0	901	1,282	1,583	352	311	268	637	818	2,567
13 1006020 Property Management	0	8,271	1,838	7,460	1,460	19,840	487	54	0	5,082
14 1006030 County Building Maintenance	0	5,129	1,795	3,119	3,124	4,108	3,874	1,055	6,019	5,021
15 1006930 Auditing Contract	18	2,588	584	2,515	1,191	1,603	148	204	215	1,038
16 1007910 Information Technology	60,442	314,301	66,487	84,619	0	202,482	27,199	24,177	33,243	232,704
17 1007920 Records Management	0	7,116	5,474	64,317	6,021	9,032	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	24	3,393	765	3,298	1,562	2,102	194	268	282	1,361
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	10	10	178	170	23	0	0	0	0
TOTAL CURRENT ALLOCATIONS	60,577	356,258	87,920	181,796	24,616	280,048	33,122	29,283	42,184	266,850

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	1002150 Jury Commission	1002410 Juvenile Court	1002420 IV- D Referee Program	1002710 Juvenile Court-Clerk	1003010 Juvenile Svc Center	1003330 Legislative Delegation	1003350 Senior Summit	1003360 Read With Me	1003370 UT/Knox County	1003380 Mayor's Education
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use										
3 1000920 Internal Audit	8,894	909	428	1,064	879	225	45	16	148	1
4 1003210 Law Department	1,135	11,229	2,378	2,456	12,061	235	343	43	1,278	0
6 1003320 ADA	32	1,829	370	354	2,026	32	0	0	0	0
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	443	19,034	5,090	4,869	27,887	443	0	0	0	0
9 1003910 Mail Room-Operating	1,535	4	26	0	0	0	179	329	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	52,282	13,843	4,062	7,685	18,091	789	246	64	893	2
12 1006010 Purchasing	302	2,246	637	1,877	5,481	302	0	0	90	0
13 1006020 Property Management	216	0	0	5,676	1,351	432	0	0	919	0
14 1006030 County Building Maintenance	822	627	533	921	0	0	0	0	1,380	0
15 1006930 Auditing Contract	15,190	1,552	731	1,816	1,501	385	77	27	254	2
16 1007910 Information Technology	3,022	220,615	0	9,066	6,044	3,022	0	0	0	0
17 1007920 Records Management	0	23,264	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	19,917	2,035	959	2,382	1,968	505	100	36	332	2
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	844	12	2	551	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	103,790	298,031	15,226	38,168	77,840	6,370	990	515	5,294	7

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	1004210 Probation Office	1004215 Traffic School	DUI	1004510 Office of Neighborhood	1004810 Park Maintenance	1004815 County Wide Rehab	1004830 Recreation Administratio	1004835 Legacy Park	1005105 Dept of Community	1005110 Community Services	1005115 Community Svcvs
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use											
3 1000920 Internal Audit	668	34		301	2,742	1	1,007	35	369	220	463
4 1003210 Law Department	4,093	0	0	703	8,854	0	4,486	201	608	0	1,558
6 1003320 ADA	627	0	0	96	1,319	0	241	0	64	0	113
7 1003340 Strategic Planning	303	0	0	52	654	0	333	0	45	0	115
8 1003610 Human Resources	8,632	0	0	1,328	18,148	0	3,320	0	885	0	1,549
9 1003910 Mail Room-Operating	159	0	0	651	0	0	150	0	86	0	194
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	7,858	266		1,562	25,622	6	7,433	246	1,225	1,262	2,265
12 1006010 Purchasing	34	0	0	0	469	0	4,877	0	0	0	0
13 1006020 Property Management	1,027	0	0	0	0	0	703	0	0	0	0
14 1006030 County Building Maintenance	1,563	0	0	0	0	0	0	0	359	0	0
15 1006930 Auditing Contract	1,142	58		514	4,683	2	1,720	60	631	376	792
16 1007910 Information Technology	51,376	0	0	0	0	0	63,465	0	24,177	0	0
17 1007920 Records Management	5,474	0	0	0	0	0	0	0	1,232	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	1,497	77		674	6,141	2	2,255	79	827	493	1,038
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	14	0	0	0	583	0	250	0	0	0	0
TOTAL CURRENT ALLOCATIONS	84,467	435		5,881	69,215	11	90,240	621	30,508	2,351	8,087

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	1005120 Indigents Asst	1005130 Economic and Dev	1005135 John Tarleton	1005142 Senior Ctr & Volunteer	1005144 Halls Senior- Special	1005145 Frank Strang Senior Ctr	1005146 South Knox Senior Ctr	1005147 Halls Senior Ctr	1005148 Corryton Senior Ctr	1005149 Carter Senior Center
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	77	41	5	238	0	346	96	331	281	0
4 1003210 Law Department	1,056	0	2,613	602	27	728	371	549	501	0
6 1003320 ADA	0	0	0	32	0	96	48	80	48	16
7 1003340 Strategic Planning	0	0	0	44	2	54	27	41	37	0
8 1003610 Human Resources	0	0	0	443	0	1,328	664	1,107	664	221
9 1003910 Mail Room-Operating	0	0	0	27	0	12	0	1,128	428	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	595	213	363	1,305	3	1,810	372	1,332	1,001	0
12 1006010 Purchasing	0	0	0	0	0	17	0	17	0	0
13 1006020 Property Management	0	0	3,352	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	0	2,253	37,306	0	4,570	2,938	3,078	0	2,238	0
15 1006930 Auditing Contract	131	69	9	407	0	591	164	565	480	0
16 1007910 Information Technology	0	0	0	3,022	42,310	30,221	12,088	0	21,155	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	172	91	12	533	0	775	215	741	629	0
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	2,031	2,667	43,660	6,653	46,912	38,916	17,123	5,891	27,462	237

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SUMMARY SCHEDULE

Department	1005157 TN Parks and Greenways	1005160 Veterans' Svcs	1005400 Support Services	1005403 Preventive Health Svcs	1005406 Dental Svcs	1005409 Emergency Medical	1005412 Food & Restaurant	1005421 Diagnostic Svcs	1005424 Medical & Dental -	1005427 Misc Health
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use	0	245	935	747	533	143	427	469	972	2
3 1000920 Internal Audit	12	259	13,011	7,893	3,546	160	3,434	2,289	21,152	0
4 1003210 Law Department	0	48	1,270	965	531	0	499	322	0	0
6 1003320 ADA	1	19	0	0	0	0	0	0	0	0
7 1003340 Strategic Planning	0	664	17,484	13,279	7,304	0	6,861	4,426	0	0
8 1003610 Human Resources	0	18	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	327,111	248,439	136,641	0	128,360	82,813	0	0
10 1005415 Health Administration	2	1,187	12,389	8,982	5,069	775	4,658	3,711	8,478	8
11 1005710 Finance	0	34	5,732	754	670	17	168	67	0	0
12 1006010 Purchasing	0	108	0	0	0	757	0	0	0	0
13 1006020 Property Management	0	224	0	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	0	418	1,598	1,277	910	244	730	801	1,660	4
15 1006930 Auditing Contract	0	9,066	0	0	0	0	0	0	0	0
16 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	0	548	2,095	1,674	1,193	320	957	1,050	2,176	5
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	540	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	15	12,838	382,165	284,010	156,397	2,416	146,094	95,948	34,438	19

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SUMMARY SCHEDULE

Department	1005430 Pediatric Care Svcs	1005433 Pharmacy	1005436 Primary Care Svcs	1005439 Animal Control	1005442 School Health	1005445 Social Svcs	1005448 Water Svcs	1005451 Vector Control Svcs	1005454 Disease Surveillance	1005457 Vital Records
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	324	1,272	320	414	174	274	270	149	384	198
4 1003210 Law Department	4,320	6,018	2,937	1,496	1,601	1,786	1,360	527	1,511	998
6 1003320 ADA	563	354	547	257	113	322	177	80	225	129
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	7,746	4,869	7,525	3,541	1,549	4,426	2,435	1,107	3,099	1,771
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	144,923	91,094	140,782	66,250	28,985	82,813	45,547	20,703	57,969	33,125
11 1005710 Finance	4,971	8,677	3,302	3,181	792	3,036	2,165	947	2,480	1,481
12 1006010 Purchasing	989	385	318	0	0	67	50	84	34	17
13 1006020 Property Management	0	0	0	973	0	0	0	0	0	0
14 1006030 County Building Maintenance	0	0	0	0	0	0	0	0	0	0
15 1006930 Auditing Contract	553	2,172	547	708	297	469	461	255	657	337
16 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	11,769	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	725	2,848	717	928	390	615	605	335	861	442
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	165,114	117,689	156,995	89,517	33,901	93,808	53,070	24,187	67,220	38,498

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SUMMARY SCHEDULE

Department	1005460 Women's Health Svcs	1005463 Community Health Svcs	1005465 Child Car Seat	1005720 Finance & Commun-	1005950 Credit Union	1006025 Inop Car Lot/Sale	1006310 Property and Liability Ins	1006605 Planning	1006610 GIS	1006615 Payments To Cities
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	258	356	5	598	0	57	9	6	15	6
4 1003210 Law Department	997	1,459	35	5,348	0	23	121	2,964	7	330
6 1003320 ADA	96	225	0	0	0	0	0	0	0	0
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	1,328	3,099	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	24,844	57,969	0	0	0	0	0	0	0	0
11 1005710 Finance	1,398	2,575	31	4,204	0	141	283	392	26	76
12 1006010 Purchasing	50	419	34	0	0	34	0	0	316	0
13 1006020 Property Management	0	0	0	0	54	0	0	0	0	0
14 1006030 County Building Maintenance	0	0	0	5,868	699	0	0	5,641	0	0
15 1006930 Auditing Contract	441	607	9	1,021	0	97	15	11	26	11
16 1007910 Information Technology	0	0	0	0	6,044	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	958	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	579	796	12	1,339	0	127	19	14	33	14
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	29,991	67,505	126	18,378	7,755	479	447	9,028	423	437

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SUMMARY SCHEDULE

Department	1006620 Emergency Management	1006635 CAC	1006645 Oth Operating Transfers	1006910 Officials Expense	1006920 Equipment	1006940 Cases Charged to	1006950 Miscellaneous	1006960 Trustee's Commission	1006970 KCDC Tax Increment	1007210 Community Mediation
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	3	6	26	12	247	19	494	0	4	35
4 1003210 Law Department	226	4,573	0	110	0	0	1,189	0	0	160
6 1003320 ADA	0	0	0	0	0	0	0	0	0	0
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	39	421,538	43	79	1,410	82	3,003	0	21	229
12 1006010 Purchasing	0	46,996	0	0	4,793	0	84	0	0	0
13 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	0	0	0	0	0	0	7,115	0	0	0
15 1006930 Auditing Contract	5	11	44	20	421	33	844	0	7	60
16 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	7	132,106	57	26	552	43	1,107	0	10	79
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	25	0	0	0	0	0	90	0	0	0
TOTAL CURRENT ALLOCATIONS	305	605,230	170	247	7,423	177	13,926	0	42	563

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Department	1007510 Fire Prevention	1007520 Soil Conservation District	1007530 Codes Administratio	1007710 Wastewater	1007720 Dirty Lot Ordinance	1008110 Sheriff's Dept Merit	1008310 Property Assessor	1008320 Equalization Board	1008330 Digitized Mapping	1008510 Public Defender
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	753	238	2,524	30	313	349	704	12	166	1,312
4 1003210 Law Department	2,789	436	4,992	122	1,332	1,034	9,103	64	812	5,442
6 1003320 ADA	306	113	611	0	161	129	1,142	145	161	531
7 1003340 Strategic Planning	206	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	4,205	1,549	8,410	0	2,213	1,771	15,714	1,992	2,213	7,304
9 1003910 Mail Room-Operating	318	0	1,819	4,823	0	656	5,282	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	5,336	570	24,806	193	2,331	2,146	11,002	167	1,296	14,545
12 1006010 Purchasing	84	0	50	0	0	273	244	0	0	670
13 1006020 Property Management	1,676	162	2,595	0	0	757	5,028	1,135	0	162
14 1006030 County Building Maintenance	1,521	0	1,317	0	0	970	4,514	0	0	0
15 1006930 Auditing Contract	1,286	407	4,311	51	534	596	1,202	20	283	2,241
16 1007910 Information Technology	12,088	0	0	0	0	18,133	160,173	0	0	0
17 1007920 Records Management	0	0	17,790	0	0	0	0	0	0	8,758
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	1,686	533	5,653	67	701	782	1,576	26	371	2,939
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	6	0	882	0	10	0	39	0	0	6
TOTAL CURRENT ALLOCATIONS	32,260	4,008	75,760	5,286	7,595	27,596	215,723	3,561	5,302	43,910

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SUMMARY SCHEDULE

Department	1008710 Register of Deeds Office	1008720 Register of Deeds-Data	1008900 Court Officers	1008906 Records & Communicati	1008909 School Security	1008912 Training	1008915 Planning & Development	1008918 Stop Violence	1008921 Patrol	1008924 Warrants
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use										
3 1000920 Internal Audit	317	34	160	458	135	558	152	199	3,604	472
4 1003210 Law Department	1,014	215	147	584	190	732	74	132	80,658	640
6 1003320 ADA	0	0	1,737	1,512	289	322	96	289	5,661	1,737
7 1003340 Strategic Planning	0	0	0	0	0	54	5	0	0	0
8 1003610 Human Resources	0	0	23,903	20,804	3,984	4,426	1,328	3,984	77,905	23,903
9 1003910 Mail Room-Operating	6,921	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	1,880	270	859	2,475	697	2,823	799	958	99,207	2,440
12 1006010 Purchasing	806	67	151	637	0	2,296	117	34	6,520	201
13 1006020 Property Management	5,082	0	0	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	5,109	0	777	1,620	52	0	230	306	1,467	686
15 1006930 Auditing Contract	542	58	274	782	230	954	259	339	6,155	806
16 1007910 Information Technology	0	0	0	12,088	0	6,044	0	0	21,155	27,199
17 1007920 Records Management	112,486	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	4,140,181
19 1009710 County Trustee	710	77	359	1,026	301	1,251	340	445	8,071	1,057
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	29	0	31	7,161	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	134,896	721	28,398	49,147	5,878	19,460	3,400	6,686	310,403	4,199,322

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SUMMARY SCHEDULE

Department	1008927 Detective	1008928 Litter Pick Up Crew	DUI	1008930 Forensics	1008933 Juvenile Division	1008936 Special Teams	1008937 Victim's Rights	1008938 Chaplain's Fund	1008939 Batterer's Treatment	1008940 Senior Cit. Awareness	1008941 Child Safety Seat CKPT
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use	648	5	325	72	154	20	4	12	0	0	0
3 1000920 Internal Audit	1,261	0	219	45	152	10	0	5	0	0	0
4 1003210 Law Department	1,158	257	386	96	0	0	64	0	0	0	0
6 1003320 ADA	0	0	0	0	0	0	0	0	0	0	0
7 1003340 Strategic Planning	15,935	3,541	5,312	1,328	0	0	885	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	3,628	14	2,085	357	656	113	7	69	0	0	0
11 1005710 Finance	587	0	1,994	0	587	0	0	0	0	0	0
12 1006010 Purchasing	0	54	0	54	0	0	0	0	0	0	0
13 1006020 Property Management	4,900	0	0	48,595	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	1,107	9	554	122	263	35	7	20	0	0	0
15 1006930 Auditing Contract	69,509	0	0	15,111	0	0	0	0	0	0	0
16 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	1,452	12	727	160	344	45	10	26	0	0	0
19 1009710 County Trustee	0	0	0	0	0	0	0	0	0	0	0
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	100,185	3,892	11,602	65,940	2,156	223	977	132	977	132	0

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SUMMARY SCHEDULE

Department	1008942 Narcotics	1008945 Internal Affairs	1008948 Special Svcs	1008950 Inmate Education	1008951 Dare Donations	1008952 Academy - Teen	1008953 Sexual Offender	1008954 Interest Earned-	1008905 Donations/S heriff-Target	1008957 Auxiliary Svcs
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	660	186	438	7	59	10	130	23	0	404
4 1003210 Law Department	1,377	85	518	1	16	9	32	16	0	1,275
6 1003320 ADA	547	96	322	0	0	0	0	0	0	466
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	7,525	1,328	4,426	0	0	0	0	0	0	6,418
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	3,530	921	2,502	56	446	90	1,190	149	0	5,742
12 1006010 Purchasing	687	67	1,156	0	201	0	251	0	0	0
13 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	755	264	3,455	0	0	0	0	0	0	0
15 1006930 Auditing Contract	1,127	317	748	13	100	16	223	40	0	689
16 1007910 Information Technology	12,088	0	12,088	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	69,583
19 1009710 County Trustee	1,478	416	980	17	132	22	292	53	0	904
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	29,774	3,680	26,633	94	954	147	2,118	281	0	85,481

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SUMMARY SCHEDULE

Department	1008960 Correctional Facilities	1008963 Temporary Detention	1008965 Explorer Post	1008966 Wai. Mart Foundation	1008967 Helen R McNabb	1008969 Jail Commissary	1008972 Medical Examiner	1009720 Property Sale	2350120 PW- Highway Project Mgmt	2350130 PW- Stormwater Mgmt
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	5,120	131	35	5	20	636	460	2	253	506
4 1003210 Law Department	97,563	229	18	4	821	1,602	3,057	433	762	2,217
6 1003320 ADA	12,752	1,415	0	0	0	225	241	0	96	306
7 1003340 Strategic Planning	0	0	0	0	0	0	226	0	0	164
8 1003610 Human Resources	175,509	19,476	0	0	0	3,099	3,320	0	1,328	4,205
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	7	32
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	127,985	775	235	23	232	4,377	4,267	68	552	1,786
12 1006010 Purchasing	42,538	84	0	0	0	40,074	297	0	0	34
13 1006020 Property Management	0	0	0	0	0	0	378	0	0	0
14 1006030 County Building Maintenance	24,920	0	0	0	0	0	0	0	0	0
15 1006930 Auditing Contract	8,745	224	60	9	35	1,087	786	4	432	864
16 1007910 Information Technology	0	193,416	0	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	4,934,585	0	0	0	0	81,180	0	0	0	0
19 1009710 County Trustee	11,466	294	79	12	45	1,425	1,031	5	567	1,133
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	18,984	60,117
21 54000(10&20&30) Risk Mngt Fund	0	29	0	0	0	0	2	0	0	35
TOTAL CURRENT ALLOCATIONS	5,441,183	216,073	427	53	1,153	133,705	14,065	512	22,981	71,399

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SUMMARY SCHEDULE

Department	2350210 PW- Highway & Bridge	2350220 PW- Traffic Control	2350310 Capital Outlay	2350320 Bridge Construction	2350410 PW- Engineering	Central Cafeteria Fund	50000(20&3 0) Vehicle Svc Ctr Fund	5300010 Retirement Fund	FD 105x General Grants Fund	FD 200x Governmental Library Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	2,789	2,325	7	33	359	0	4,967	7,245	13,493	799
4 1003210 Law Department	34,985	2,709	11	133	2,201	0	13,686	7,472	42,989	739
6 1003320 ADA	2,686	225	0	0	306	0	675	241	0	48
7 1003340 Strategic Planning	2,585	0	0	0	163	0	1,009	0	0	0
8 1003610 Human Resources	36,961	3,099	0	0	4,205	0	9,296	3,320	0	664
9 1003910 Mail Room-Operating	0	0	0	0	15	0	0	2,474	160	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	16,901	14,403	1,773	136	3,050	0	33,051	17,450	78,715	5,427
12 1006010 Purchasing	1,425	1,810	67	67	50	0	3,017	356	16,832	134
13 1006020 Property Management	54	0	0	0	541	0	1,730	1,189	216	973
14 1006030 County Building Maintenance	0	0	0	0	0	0	0	967	824	441
15 1006930 Auditing Contract	4,764	3,970	13	57	613	0	8,484	12,374	0	0
16 1007910 Information Technology	0	0	0	0	0	0	30,221	30,221	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	3,011	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	6,246	5,206	17	74	803	0	11,124	16,225	30,216	1,789
20 2350110 PW-Administration	528,392	44,296	0	0	60,117	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	3,861	0	0	0	39	0	2,035	0	0	0
TOTAL CURRENT ALLOCATIONS	641,649	78,043	1,888	500	72,462	0	119,265	102,545	183,445	11,014

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Department	FD 205x Public Library Fund	FD 210x Solid Waste Fund	FD 215x Air Quality Fund	FD 220x Hotel/Motel Fundwide	FD 225x Fire District Fundwide	FD 230x Drug Control Fund	FD 300x Debt Service Fund	FD 400x Capital Improvement	FD 410x Recreation Con	FD 425x Golf Course Fund
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	4,024	4,249	2,002	149	224	1,317	2,751	1,816	415	79
4 1003210 Law Department	47,767	16,551	4,447	9,301	628	1,751	3,478	11,736	264	48
6 1003320 ADA	6,078	901	482	0	0	0	0	0	0	0
7 1003340 Strategic Planning	3,530	1,223	329	0	0	0	0	0	0	0
8 1003610 Human Resources	83,217	12,394	6,640	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	16	9	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	70,909	27,604	10,202	2,132	554	6,780	9,511	10,859	1,976	372
12 1006010 Purchasing	24,203	17	201	0	0	2,916	0	4,274	520	0
13 1006020 Property Management	54	1,946	10,596	0	0	0	0	108	0	432
14 1006030 County Building Maintenance	194,801	0	2,332	0	0	0	0	0	0	0
15 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
16 1007910 Information Technology	0	18,133	9,066	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	9,013	9,515	4,484	335	502	2,948	6,160	4,068	930	177
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	485	1,804	129	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	444,097	94,346	50,910	11,917	1,908	15,712	21,900	32,861	4,105	1,108

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008

SUMMARY SCHEDULE

Department	FD 430x ADA Construction	FD 510x Mailroom Fund	FD 520x Employees Benefit Fund	FD 550x Building Mnmt Fund	FD 560x Tech Support	FD 570x Capital Leasing	FD 580x Self Insurance Fund	FD 610x Municipal Sales Tax	FD 905x Public Building	FD 910x Chancery Court Fund
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	65	240	2,602	208	517	3,885	0	106	9,413	982
4 1003210 Law Department	49	1,001	149,044	32,680	1,511	23	0	158,685	0	0
6 1003320 ADA	0	0	0	0	0	0	0	0	0	0
7 1003340 Strategic Planning	0	0	0	0	112	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	1,358	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	320	1,453	35,197	4,788	2,220	6,673	0	21,037	75,354	11,138
12 1006010 Purchasing	84	0	0	0	1,391	0	0	0	0	0
13 1006020 Property Management	0	0	0	0	0	0	0	216	0	0
14 1006030 County Building Maintenance	0	0	0	0	0	0	0	0	0	0
15 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
16 1007910 Information Technology	0	0	0	0	0	0	0	0	0	0
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	146	538	5,828	466	1,157	8,699	0	237	21,079	2,200
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	2	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	664	3,232	194,029	38,142	6,910	19,280	0	180,281	105,846	14,320

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	FD 915x Circuit/Civil	FD 920x MPC Fund	FD 925x E- 911 Fund	FD 930x GIS Fund	FD 940x Animal Control Fund	FD 950x Grt School Foundation	FD 240x Gen Purpose School FD	FD 245x School Project Fund	FD 250x School Federal	FD 405x Physical Plant
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 1000920 Internal Audit	1,333	2,872	3,646	1,287	3,781	2,577	45,113	3,334	13,033	1,735
4 1003210 Law Department	0	14,340	18,962	3,315	6,897	22,569	290,116	14,540	121,308	63,728
6 1003320 ADA	0	0	0	0	0	32	0	0	0	0
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	443	0	0	0	0
9 1003910 Mail Room-Operating	0	4,891	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	13,023	28,772	38,033	7,502	31,378	14,787	389,758	18,034	78,031	17,790
12 1006010 Purchasing	0	287	951	1,575	5,100	29,884	290,999	14,196	151,933	36,068
13 1006020 Property Management	0	2,919	1,946	0	54	0	63,888	0	0	0
14 1006030 County Building Maintenance	0	0	0	0	0	0	74,531	0	0	0
15 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
16 1007910 Information Technology	0	0	0	0	63,465	9,066	15,111	0	0	0
17 1007920 Records Management	0	7,800	0	0	0	0	11,769	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	2,984	6,433	8,166	2,881	8,467	5,770	101,029	7,466	29,188	3,886
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	264	449	38	8	0	19,391	0	0	0
TOTAL CURRENT ALLOCATIONS	17,340	68,578	72,153	16,598	119,150	85,128	1,301,705	57,570	393,493	123,207

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	Historical Society	Judicial Commissioner	District Attorney (state)	KCDC	Knoxville Fire Dept	Knoxville Police Dept	US Office of Personnel Mgmt	Public Defender (state)	Private Bar	State Probation/Parole
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 1000920 Internal Audit	0	0	0	0	0	0	0	0	0	0
4 1003210 Law Department	0	0	0	0	0	0	0	0	0	0
6 1003320 ADA	0	0	0	0	0	0	0	0	0	0
7 1003340 Strategic Planning	0	0	0	0	0	0	0	0	0	0
8 1003610 Human Resources	0	0	0	0	0	0	0	0	0	0
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	0	0	0
10 1005415 Health Administration	0	0	0	0	0	0	0	0	0	0
11 1005710 Finance	0	0	0	0	0	0	0	0	0	0
12 1006010 Purchasing	0	0	0	0	0	0	0	0	0	0
13 1006020 Property Management	0	0	0	0	0	0	0	0	0	0
14 1006030 County Building Maintenance	0	0	0	0	0	0	0	0	0	0
15 1006930 Auditing Contract	0	0	0	0	0	0	0	0	0	0
16 1007910 Information Technology	48,354	18,133	152,889	5,937	7,422	243,435	7,422	102,421	50,468	54,921
17 1007920 Records Management	0	0	0	0	0	0	0	0	0	0
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	0	0	0
19 1009710 County Trustee	0	0	0	0	0	0	0	0	0	0
20 2350110 PW-Administration	0	0	0	0	0	0	0	0	0	0
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	48,354	18,133	152,889	5,937	7,422	243,435	7,422	102,421	50,468	54,921

Knox County, TN
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	US Probation	UT Legal Clinic	UT Police	FD 989xxxx District	FD 999xxxx PBA	Disallowed Cost	2nd Allocation Orphans	Total
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,847
3 1000920 Internal Audit	0	0	0	0	0	0	0	209,728
4 1003210 Law Department	0	0	0	0	0	606,608	0	2,119,701
6 1003320 ADA	0	0	0	0	0	0	0	65,841
7 1003340 Strategic Planning	0	0	0	0	0	0	0	11,335
8 1003610 Human Resources	0	0	0	0	0	0	0	847,939
9 1003910 Mail Room-Operating	0	0	0	0	0	0	0	72,097
10 1005415 Health Administration	0	0	0	0	0	0	0	1,718,368
11 1005710 Finance	0	0	0	0	0	0	0	2,208,985
12 1006010 Purchasing	0	0	0	0	0	0	0	788,603
13 1006020 Property Management	0	0	0	0	0	0	0	186,352
14 1006030 County Building Maintenance	0	0	0	0	0	0	0	506,936
15 1006930 Auditing Contract	0	0	0	0	0	0	0	139,603
16 1007910 Information Technology	32,656	11,875	8,906	0	0	0	0	3,639,913
17 1007920 Records Management	0	0	0	0	12,042	0	0	377,961
18 1008903 Sheriff Administration	0	0	0	0	0	0	0	9,225,529
19 1009710 County Trustee	0	0	0	0	0	0	0	601,883
20 2350110 PW-Administration	0	0	0	0	0	0	0	711,906
21 54000(10&20&30) Risk Mngt Fund	0	0	0	0	0	0	0	40,307
TOTAL CURRENT ALLOCATIONS	32,656	11,875	8,906	0	12,042	606,608	0	23,480,834

Detail Schedules

EQUIPMENT USE DEPRECIATION
Nature and Extent of Services

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:1 Equipment Use

A. DEPARTMENT COSTS

	Amount	General Admin	Equipment Use
S Salaries	\$0	\$0	\$0
Salary % Split		.00%	.00%
S Benefits	0	0	0
	0	0	0
SUPPLY & SERVICES COST			
Equipment Use	337,448	0	337,448
DEPARTMENT Cost Total	337,448	0	337,448
ADJUSTMENTS			
Total	337,448	0	337,448
General Admin Distribution		0	0
Grand Total	\$337,448		\$337,448

B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

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Knox County, TN
OMB A-87 Cost Allocation Plan

Equipment Use Allocations

	Acquisition Cost of Fixed Assets	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	60,650	1.20%	\$4,045	\$0	\$4,045	\$0	\$4,045
4 1003210 Law Department	81,282	1.61%	5,422	0	5,422	0	5,422
5 1003310 County Mayor	56,997	1.13%	3,802	0	3,802	0	3,802
8 1003610 Human Resources	129,278	2.56%	8,623	0	8,623	0	8,623
9 1003910 Mail Room-Operating	1,172	0.02%	78	0	78	0	78
11 1005710 Finance	383,143	7.57%	25,556	0	25,556	0	25,556
12 1006010 Purchasing	84,844	1.68%	5,659	0	5,659	0	5,659
14 1006030 County Building Maintenance	480,558	9.50%	32,053	0	32,053	0	32,053
16 1007910 Information Technology	3,471,716	68.62%	231,563	0	231,563	0	231,563
17 1007920 Records Management	166,384	3.29%	11,098	0	11,098	0	11,098
19 1009710 County Trustee	139,635	2.76%	9,314	0	9,314	0	9,314
21 54000(10&20&30) Risk Mngt Fund	3,532	0.07%	236	0	236	0	236
Subtotal	5,059,191	100.00%	337,448	0	337,448	0	337,448
Direct Bills					0		0
TOTAL					337,448		337,448

ALLOCATION SUMMARY

Department	Equipment Use	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	4,045	4,045
4 1003210 Law Department	5,422	5,422
5 1003310 County Mayor	3,802	3,802
8 1003610 Human Resources	8,623	8,623
9 1003910 Mail Room-Operating	78	78
11 1005710 Finance	25,556	25,556
12 1006010 Purchasing	5,659	5,659
14 1006030 County Building Maintenance	32,053	32,053
16 1007910 Information Technology	231,563	231,563
17 1007920 Records Management	11,098	11,098
19 1009710 County Trustee	9,314	9,314
21 54000(10&20&30) Risk Mngt Fund	236	236
Total	337,448	337,448

INTERNAL AUDIT (1000920) Nature and Extent of Services

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:3 1000920 Internal Audit

A. DEPARTMENT COSTS

	Amount	General Admin	Audit Services
S1 Salaries	\$153,380	\$0	\$153,380
Salary % Split		.00%	100.00%
S Benefits	36,449	0	36,449
	189,829	0	189,829
SUPPLY & SERVICES COST			
S Services	5,933	0	5,933
S Supplies/Materials	3,214	0	3,214
S Other Expense	8,126	0	8,126
DEPARTMENT Cost Total	17,273	0	17,273
ADJUSTMENTS			
Total	207,102	0	207,102
General Admin Distribution		0	0
Grand Total	\$207,102		\$207,102

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:3 1000920 Internal Audit

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Audit Services
4 Contract Review	\$0	\$780	\$780
Subtotal - 1003210 Law Department	0	780	780
6 ADA/FMLA SVC	0	89	89
Subtotal - 1003320 ADA	0	89	89
8 Human Resources	0	1,176	1,176
8 Bright Start Wellness	0	67	67
Subtotal - 1003610 Human Resources	0	1,243	1,243
11 Budget	0	101	101
11 Accounting	0	556	556
11 Accounts Payable	0	263	263
11 Payroll	0	596	596
11 Accounts Receivable	0	32	32
Subtotal - 1005710 Finance	0	1,548	1,548
12 Purchasing	0	46	46
12 P-Card	0	122	122
Subtotal - 1006010 Purchasing	0	168	168
14 Building Maintenance	0	382	382
Subtotal - 1006030 County Building M	0	382	382
15 General Fund Audit	0	600	600
Subtotal - 1006930 Auditing Contract	0	600	600
16 Network Support - County	0	6,140	6,140
16 Network Support - All Users	0	5,928	5,928
Subtotal - 1007910 Information Techn	0	12,068	12,068
19 County Trustee	0	783	783
Subtotal - 1009710 County Trustee	0	783	783
Total Incoming	0	17,661	17,661
			%100.00
C. TOTAL ALLOCATED		\$224,763	\$224,763

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:3 1000920 Internal Audit

Audit Services Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.30%	\$625	\$0	\$625	\$0	\$625
4	1003210 Law Department	0.67%	1,386	0	1,386	119	1,505
5	1003310 County Mayor	0.55%	1,148	0	1,148	98	1,246
6	1003320 ADA	0.11%	228	0	228	20	248
8	1003610 Human Resources	0.35%	726	0	726	62	788
9	1003910 Mail Room-Operating	0.11%	223	0	223	19	242
10	1005415 Health Administration	0.51%	1,057	0	1,057	90	1,148
11	1005710 Finance	0.37%	774	0	774	66	840
12	1006010 Purchasing	0.27%	551	0	551	47	598
13	1006020 Property Management	0.19%	397	0	397	34	431
14	1006030 County Building Maintenance	0.23%	486	0	486	42	527
15	1006930 Auditing Contract	0.01%	11	0	11	1	12
16	1007910 Information Technology	0.36%	736	0	736	63	799
17	1007920 Records Management	0.17%	348	0	348	30	378
18	1008903 Sheriff Administration	1.30%	2,695	0	2,695	231	2,926
19	1009710 County Trustee	1.20%	2,482	0	2,482	212	2,694
20	2350110 PW-Administration	0.31%	636	0	636	54	691
21	54000(10&20&30) Risk Mngt Fund	0.54%	1,112	0	1,112	95	1,207
22	1000010 Attorney General	0.51%	1,053	0	1,053	90	1,143
23	1000020 Bad Check Unit	0.07%	138	0	138	12	149
24	1000310 Circuit Court Clerk's Office	0.17%	351	0	351	30	381
25	1000320 Civil Sessions Clerk's Office	0.11%	236	0	236	20	256
26	1000330 IV-D Child Support Clerk	0.29%	603	0	603	52	655
27	1000610 Probate Court	0.09%	184	0	184	16	200
28	1000620 Chancery Court	0.13%	274	0	274	23	298
30	1000930 Codes Commission	0.00%	10	0	10	1	11
31	1001210 County Clerk's Office	0.67%	1,396	0	1,396	119	1,515
32	1001510 4th Circuit Court Clerk Office	0.15%	315	0	315	27	342
33	1001520 Criminal Court Clerk's Office	0.65%	1,356	0	1,356	116	1,472
34	1001530 Criminal Sessions Clerk Office	0.31%	642	0	642	55	697
35	1001810 Election Commission	0.42%	865	0	865	74	939
36	1002110 Circuit Court Judge's Office	0.04%	80	0	80	7	86
37	1002120 4th Circuit Court Judges Offi	0.05%	110	0	110	9	120
38	1002130 Criminal Court Judge's Office	0.06%	116	0	116	10	126
39	1002140 General Sessions Court Judt	0.27%	560	0	560	48	608
40	1002150 Jury Commission	3.96%	8,193	0	8,193	701	8,894
41	1002410 Juvenile Court Judges	0.40%	837	0	837	72	909
42	1002420 IV-D Referee Program	0.19%	394	0	394	34	428
43	1002710 Juvenile Court-Clerk	0.47%	980	0	980	84	1,064
44	1003010 Juvenile Svc Center	0.39%	810	0	810	69	879
45	1003330 Legislative Delegation	0.10%	208	0	208	18	225
46	1003350 Senior Summit	0.02%	41	0	41	4	45

Knox County, TN
OMB A-87 Cost Allocation Plan

Audit Services Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47	1003360 Read With Me	15	\$15	\$0	\$15	\$1	\$16
48	1003370 UT/Knox County Extension	139	137	0	137	12	148
49	1003380 Mayor's Education Summit	1	1	0	1	0	1
50	1004210 Probation Office	626	616	0	616	53	668
51	1004215 DUI Traffic School	32	31	0	31	3	34
52	1004510 Office of Neighborhoods	282	277	0	277	24	301
53	1004810 Park Maintenance	2,568	2,526	0	2,526	216	2,742
54	1004815 County Wide Rehab	1	1	0	1	0	1
55	1004830 Recreation Administration	943	928	0	928	79	1,007
56	1004835 Legacy Park	33	32	0	32	3	35
57	1005105 Dept of Community Developi	346	340	0	340	29	369
58	1005110 Community Services Agencit	206	203	0	203	17	220
59	1005115 Community Svcs	434	427	0	427	37	463
60	1005120 Indigents Asst (CAC/Pauper,	72	71	0	71	6	77
61	1005130 Economic and Dev Grants	38	37	0	37	3	41
62	1005135 John Tarleton Home	5	5	0	5	0	5
63	1005142 Senior Ctr & Volunteer Svcs	223	219	0	219	19	238
65	1005145 Frank Strang Senior Ctr	324	319	0	319	27	346
66	1005146 South Knox Senior Ctr	90	89	0	89	8	96
67	1005147 Halls Senior Ctr	310	305	0	305	26	331
68	1005148 Coryton Senior Ctr	263	259	0	259	22	281
71	1005160 Veterans' Svcs	229	225	0	225	19	245
72	1005400 Support Services	876	862	0	862	74	935
73	1005403 Preventive Health Svcs	700	689	0	689	59	747
74	1005406 Dental Svcs	499	491	0	491	42	533
75	1005409 Emergency Medical Service	134	132	0	132	11	143
76	1005412 Food & Restaurant Inspectio	400	393	0	393	34	427
77	1005421 Diagnostic Svcs	439	432	0	432	37	469
78	1005424 Medical & Dental - Indig Carr	910	895	0	895	77	972
79	1005427 Misc Health	2	2	0	2	0	2
80	1005430 Pediatric Care Svcs	303	298	0	298	25	324
81	1005433 Pharmacy	1,191	1,172	0	1,172	100	1,272
82	1005436 Primary Care Svcs	300	295	0	295	25	320
83	1005439 Animal Control	388	382	0	382	33	414
84	1005442 School Health Program	163	160	0	160	14	174
85	1005445 Social Svcs	257	253	0	253	22	274
86	1005448 Ground Water Svcs	253	249	0	249	21	270
87	1005451 Vector Control Svcs	140	138	0	138	12	149
88	1005454 Disease Surveillance & Invet	360	354	0	354	30	384
89	1005457 Vital Records	185	182	0	182	16	198
90	1005460 Women's Health Svcs	242	238	0	238	20	258
91	1005463 Community Health Svcs	333	328	0	328	28	356

Knox County, TN
OMB A-87 Cost Allocation Plan

Audit Services Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	1005465 Child Car Seat Program	5	\$5	\$0	\$5	\$0	\$5
93	1005720 Finance & Commun-Schools	560	551	0	551	47	598
95	1006025 Inop Car Lot/Sale Junk Cars	53	52	0	52	4	57
96	1006310 Property and Liability Ins	8	8	0	8	1	9
97	1006605 Planning	6	6	0	6	1	6
98	1006610 GIS	14	14	0	14	1	15
99	1006615 Payments To Cities	6	6	0	6	1	6
100	1006620 Emergency Mangement	3	3	0	3	0	3
101	1006635 CAC	6	6	0	6	1	6
102	1006645 Oth Operating Transfers	24	24	0	24	2	26
103	1006910 Officials Expense	11	11	0	11	1	12
104	1006920 Equipment	231	227	0	227	19	247
105	1006940 Cases Charged to County	18	18	0	18	2	19
106	1006950 Miscellaneous	463	455	0	455	39	494
108	1006970 KCDC Tax Increment	4	4	0	4	0	4
109	1007210 Community Mediation Cente	33	32	0	32	3	35
110	1007510 Fire Prevention	705	693	0	693	59	753
111	1007520 Soil Conservation District	223	219	0	219	19	238
112	1007530 Codes Administration	2,364	2,325	0	2,325	199	2,524
113	1007710 Wastewater	28	28	0	28	2	30
114	1007720 Dirty Lot Ordinance	293	288	0	288	25	313
115	1008110 Sheriff's Dept Merit System	327	322	0	322	28	349
116	1008310 Property Assessor	659	648	0	648	55	704
117	1008320 Equalization Board	11	11	0	11	1	12
118	1008330 Digitized Mapping	155	152	0	152	13	166
119	1008510 Public Defender	1,229	1,209	0	1,209	103	1,312
120	1008710 Register of Deeds Office	297	292	0	292	25	317
121	1008720 Register of Deeds-Data Proc	32	31	0	31	3	34
122	1008900 Court Officers	150	148	0	148	13	160
123	1008906 Records & Communication	429	422	0	422	36	458
124	1008909 School Security	126	124	0	124	11	135
125	1008912 Training	523	514	0	514	44	558
126	1008915 Planning & Development	142	140	0	140	12	152
127	1008918 Stop Violence Against Wome	186	183	0	183	16	199
128	1008921 Patrol	3,375	3,320	0	3,320	284	3,604
129	1008924 Warrants	442	435	0	435	37	472
130	1008927 Detective	607	597	0	597	51	648
131	1008928 DUI Litter Pick Up Crew	5	5	0	5	0	5
132	1008930 Forensics	304	299	0	299	26	325
133	1008933 Juvenile Division	67	66	0	66	6	72
134	1008936 Special Teams	144	142	0	142	12	154
135	1008937 Victim's Rights	19	19	0	19	2	20

Knox County, TN
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2007
8/21/2008
Dept:3 1000920 Internal Audit

Audit Services Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137	1008939 Batterer's Treatment	4	\$4	\$0	\$4	\$0	\$4
138	1008940 Senior Cit. Awareness	11	11	0	11	1	12
140	1008942 Narcotics	618	608	0	608	52	660
141	1008945 Internal Affairs	174	171	0	171	15	186
142	1008948 Special Svcs	410	403	0	403	34	438
143	1008950 Inmate Education	7	7	0	7	1	7
144	1008951 Dare Donations	55	54	0	54	5	59
145	1008952 Teen Academy - Sheriff	9	9	0	9	1	10
146	1008953 Sexual Offender Registry	122	120	0	120	10	130
147	1008954 Interest Earned-Inmates	22	22	0	22	2	23
149	1008957 Auxiliary Svcs	378	372	0	372	32	404
150	1008960 Correctional Facilities	4,795	4,717	0	4,717	403	5,120
151	1008963 Temporary Detention Facilitit	123	121	0	121	10	131
152	1008965 Explorer Post	33	32	0	32	3	35
153	1008966 Wai-Mart Foundation	5	5	0	5	0	5
154	1008967 Helen R McNabb Interch	19	19	0	19	2	20
155	1008969 Jail Commissary	596	586	0	586	50	636
156	1008972 Medical Examiner	431	424	0	424	36	460
157	1009720 Property Sale	2	2	0	2	0	2
158	2350120 PW-Highway Project Mgmt	237	233	0	233	20	253
159	2350130 PW-Stormwater Mgmt	474	466	0	466	40	506
160	2350210 PW-Highway & Bridge	2,612	2,569	0	2,569	220	2,789
161	2350220 PW-Traffic Control	2,177	2,141	0	2,141	183	2,325
162	2350310 Capital Outlay	7	7	0	7	1	7
163	2350320 Bridge Construction	31	30	0	30	3	33
164	2350410 PW-Engineering	336	331	0	331	28	359
166	50000(20&30) Vehicle Svc Ctr Fund	4,652	4,576	0	4,576	391	4,967
167	5300010 Retirement Fund	6,785	6,674	0	6,674	571	7,245
168	FD 105x General Grants Fund	12,636	12,429	0	12,429	1,063	13,493
169	FD 200x Governmental Library Fund	748	736	0	736	63	799
170	FD 205x Public Library Fund	3,769	3,707	0	3,707	317	4,024
171	FD 210x Solid Waste Fund	3,975	3,914	0	3,914	335	4,249
172	FD 215x Air Quality Fund	1,875	1,844	0	1,844	158	2,002
173	FD 220x Hotel/Motel Fundwide	140	138	0	138	12	149
174	FD 225x Fire District Fundwide	210	207	0	207	18	224
175	FD 230x Drug Control Fund	1,233	1,213	0	1,213	104	1,317
176	FD 300x Debt Service Fund	2,576	2,534	0	2,534	217	2,751
177	FD 400x Capital Improvement Fund	1,701	1,673	0	1,673	143	1,816
178	FD 410x Recreation Con Fundwide	389	383	0	383	33	415
179	FD 425x Golf Course Fund	74	73	0	73	6	79
180	FD 430x ADA Construction Fund	61	60	0	60	5	65
181	FD 510x Mailroom Fund	225	221	0	221	19	240

Knox County, TN
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Audit Services Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182	FD 520x Employees Benefit Fund	1.16%	\$2,397	\$0	\$2,397	\$205	\$2,602
183	FD 550x Building Mhmt Fund	0.09%	192	0	192	16	208
184	FD 560x Tech Support Fund	0.23%	476	0	476	41	517
185	FD 570x Capital Leasing Fund	1.73%	3,579	0	3,579	306	3,885
187	FD 610x Municipal Sales Tax	0.05%	97	0	97	8	106
188	FD 905x Public Building Fund	4.19%	8,671	0	8,671	742	9,413
189	FD 910x Chancery Court Fund	0.44%	905	0	905	77	982
190	FD 915x Circuit/Civil	0.59%	1,228	0	1,228	105	1,333
191	FD 920x MPC Fund	1.28%	2,646	0	2,646	226	2,872
192	FD 925x E-911 Fund	1.62%	3,359	0	3,359	287	3,646
193	FD 930x GIS Fund	0.57%	1,185	0	1,185	101	1,287
194	FD 940x Animal Control Fund	1.68%	3,483	0	3,483	298	3,781
195	FD 950x Grt School Foundation FD	1.15%	2,374	0	2,374	203	2,577
196	FD 240x Gen Purpose School FD	20.07%	41,558	0	41,558	3,555	45,113
197	FD 245x School Project Fund	1.48%	3,071	0	3,071	263	3,334
198	FD 250x School Federal Projects	5.80%	12,006	0	12,006	1,027	13,033
199	FD 405x Physical Plant Upgrade	0.77%	1,598	0	1,598	137	1,735
999	2nd Allocation Orphans	0.00%	0	0	0	(0)	(0)
	Subtotal	100.00%	207,102	0	207,102	17,661	224,763
	Direct Bills				0	0	0
	TOTAL				207,102		224,763

ALLOCATION SUMMARY

Department	Audit Services	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	625	625
4 1003210 Law Department	1,505	1,505
5 1003310 County Mayor	1,246	1,246
6 1003320 ADA	248	248
8 1003610 Human Resources	788	788
9 1003910 Mail Room-Operating	242	242
10 1005415 Health Administration	1,148	1,148
11 1005710 Finance	840	840
12 1006010 Purchasing	598	598
13 1006020 Property Management	431	431
14 1006030 County Building Maintenance	527	527
15 1006930 Auditing Contract	12	12
16 1007910 Information Technology	799	799
17 1007920 Records Management	378	378
18 1008903 Sheriff Administration	2,926	2,926
19 1009710 County Trustee	2,694	2,694
20 2350110 PW-Administration	691	691
21 54000(10&20&30) Risk Mngt Fund	1,207	1,207
22 1000010 Attorney General	1,143	1,143
23 1000020 Bad Check Unit	149	149
24 1000310 Circuit Court Clerk's Office	381	381
25 1000320 Civil Sessions Clerk's Office	256	256
26 1000330 IV-D Child Support Clerk	655	655
27 1000610 Probate Court	200	200
28 1000620 Chancery Court	298	298
30 1000930 Codes Commission	11	11
31 1001210 County Clerk's Office	1,515	1,515
32 1001510 4th Circuit Court Clerk Office	342	342
33 1001520 Criminal Court Clerk's Office	1,472	1,472
34 1001530 Criminal Sessions Clerk Offit	697	697
35 1001810 Election Commission	939	939
36 1002110 Circuit Court Judge's Office	86	86
37 1002120 4th Circuit Court Judges Offi	120	120
38 1002130 Criminal Court Judge's Office	126	126
39 1002140 General Sessions Court Judi	608	608
40 1002150 Jury Commission	8,894	8,894
41 1002410 Juvenile Court Judges	909	909
42 1002420 IV-D Referee Program	428	428
43 1002710 Juvenile Court-Clerk	1,064	1,064
44 1003010 Juvenile Svc Center	879	879

ALLOCATION SUMMARY

Department	Audit Services	Total
45 1003330 Legislative Delegation	225	\$225
46 1003350 Senior Summit	45	45
47 1003360 Read With Me	16	16
48 1003370 UT/Knox County Extension	148	148
49 1003380 Mayor's Education Summit	1	1
50 1004210 Probation Office	668	668
51 1004215 DUI Traffic School	34	34
52 1004510 Office of Neighborhoods	301	301
53 1004810 Park Maintenance	2,742	2,742
54 1004815 County Wide Rehab	1	1
55 1004830 Recreation Administration	1,007	1,007
56 1004835 Legacy Park	35	35
57 1005105 Dept of Community Developm	369	369
58 1005110 Community Services Agenc	220	220
59 1005115 Community Svcs	463	463
60 1005120 Indigents Asst (CAC/Pauper	77	77
61 1005130 Economic and Dev Grants	41	41
62 1005135 John Tarleton Home	5	5
63 1005142 Senior Ctr & Volunteer Svcs	238	238
65 1005145 Frank Strang Senior Ctr	346	346
66 1005146 South Knox Senior Ctr	96	96
67 1005147 Halls Senior Ctr	331	331
68 1005148 Coryton Senior Ctr	281	281
71 1005160 Veterans' Svcs	245	245
72 1005400 Support Services	935	935
73 1005403 Preventive Health Svcs	747	747
74 1005406 Dental Svcs	533	533
75 1005409 Emergency Medical Service	143	143
76 1005412 Food & Restaurant Inspectio	427	427
77 1005421 Diagnostic Svcs	469	469
78 1005424 Medical & Dental - Indig Carr	972	972
79 1005427 Misc Health	2	2
80 1005430 Pediatric Care Svcs	324	324
81 1005433 Pharmacy	1,272	1,272
82 1005436 Primary Care Svcs	320	320
83 1005439 Animal Control	414	414
84 1005442 School Health Program	174	174
85 1005445 Social Svcs	274	274
86 1005448 Ground Water Svcs	270	270
87 1005451 Vector Control Svcs	149	149
88 1005454 Disease Surveillance & Inves	384	384

ALLOCATION SUMMARY

Department	Audit Services	Total
89 1005457 Vital Records	198	\$198
90 1005460 Women's Health Svcs	258	258
91 1005463 Community Health Svcs	356	356
92 1005465 Child Car Seat Program	5	5
93 1005720 Finance & Commun-Schools	598	598
95 1006025 Inop Car Lot/Sale Junk Cars	57	57
96 1006310 Property and Liability Ins	9	9
97 1006605 Planning	6	6
98 1006610 GIS	15	15
99 1006615 Payments To Cities	6	6
100 1006620 Emergency Mangement	3	3
101 1006635 CAC	6	6
102 1006645 Oth Operating Transfers	26	26
103 1006910 Official's Expense	12	12
104 1006920 Equipment	247	247
105 1006940 Cases Charged to County	19	19
106 1006950 Miscellaneous	494	494
108 1006970 KCDC Tax Increment	4	4
109 1007210 Community Mediation Cente	35	35
110 1007510 Fire Prevention	753	753
111 1007520 Soil Conservation District	238	238
112 1007530 Codes Administration	2,524	2,524
113 1007710 Wastewater	30	30
114 1007720 Dirty Lot Ordinance	313	313
115 1008110 Sheriff's Dept Merit System	349	349
116 1008310 Property Assessor	704	704
117 1008320 Equalization Board	12	12
118 1008330 Digitized Mapping	166	166
119 1008510 Public Defender	1,312	1,312
120 1008710 Register of Deeds Office	317	317
121 1008720 Register of Deeds-Data Proc	34	34
122 1008900 Court Officers	160	160
123 1008906 Records & Communication	458	458
124 1008909 School Security	135	135
125 1008912 Training	558	558
126 1008915 Planning & Development	152	152
127 1008918 Stop Violence Against Wome	199	199
128 1008921 Patrol	3,604	3,604
129 1008924 Warrants	472	472
130 1008927 Detective	648	648
131 1008928 DUI Litter Pick Up Crew	5	5

Knox County, TN
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2007
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Dept:3 1000920 Internal Audit

ALLOCATION SUMMARY

Department	Audit Services	Total
132 1008930 Forensics	325	\$325
133 1008933 Juvenile Division	72	72
134 1008936 Special Teams	154	154
135 1008937 Victim's Rights	20	20
137 1008939 Batterer's Treatment	4	4
138 1008940 Senior Cit. Awareness	12	12
140 1008942 Narcotics	660	660
141 1008945 Internal Affairs	186	186
142 1008948 Special Svcs	438	438
143 1008950 Inmate Education	7	7
144 1008951 Dare Donations	59	59
145 1008952 Teen Academy - Sheriff	10	10
146 1008953 Sexual Offender Registry	130	130
147 1008954 Interest Earned-Inmates	23	23
149 1008957 Auxiliary Svcs	404	404
150 1008960 Correctional Facilities	5,120	5,120
151 1008963 Temporary Detention Facilitr	131	131
152 1008965 Explorer Post	35	35
153 1008966 Wal-Mart Foundation	5	5
154 1008967 Helen R McNabb Interch	20	20
155 1008969 Jail Commissary	636	636
156 1008972 Medical Examiner	460	460
157 1009720 Property Sale	2	2
158 2350120 PW-Highway Project Mgmt	253	253
159 2350130 PW-Stormwater Mgmt	506	506
160 2350210 PW-Highway & Bridge	2,789	2,789
161 2350220 PW-Traffic Control	2,325	2,325
162 2350310 Capital Outlay	7	7
163 2350320 Bridge Construction	33	33
164 2350410 PW-Engineering	359	359
166 50000(20&30) Vehicle Svc Ctr Fund	4,967	4,967
167 5300010 Retirement Fund	7,245	7,245
168 FD 105x General Grants Fund	13,493	13,493
169 FD 200x Governmental Library Fund	799	799
170 FD 205x Public Library Fund	4,024	4,024
171 FD 210x Solid Waste Fund	4,249	4,249
172 FD 215x Air Quality Fund	2,002	2,002
173 FD 220x Hotel/Motel Fundwide	149	149
174 FD 225x Fire District Fundwide	224	224
175 FD 230x Drug Control Fund	1,317	1,317
176 FD 300x Debt Service Fund	2,751	2,751

ALLOCATION SUMMARY

Department	Audit Services	Total
177 FD 400x Capital Improvement Fund	1,816	\$1,816
178 FD 410x Recreation Con Fundwide	415	415
179 FD 425x Golf Course Fund	79	79
180 FD 430x ADA Construction Fund	65	65
181 FD 510x Mailroom Fund	240	240
182 FD 520x Employees Benefit Fund	2,602	2,602
183 FD 550x Building Mnmt Fund	208	208
184 FD 560x Tech Support Fund	517	517
185 FD 570x Capital Leasing Fund	3,885	3,885
187 FD 610x Municipal Sales Tax	106	106
188 FD 905x Public Building Fund	9,413	9,413
189 FD 910x Chancery Court Fund	982	982
190 FD 915x Circuit/Civil	1,333	1,333
191 FD 920x MPC Fund	2,872	2,872
192 FD 925x E-911 Fund	3,646	3,646
193 FD 930x GIS Fund	1,287	1,287
194 FD 940x Animal Control Fund	3,781	3,781
195 FD 950x Grt School Foundation FD	2,577	2,577
196 FD 240x Gen Purpose School FD	45,113	45,113
197 FD 245x School Project Fund	3,334	3,334
198 FD 250x School Federal Projects	13,033	13,033
199 FD 405x Physical Plant Upgrade	1,735	1,735
999 2nd Allocation Orphans	(0)	(0)
Total	224,763	224,763

LAW DEPARTMENT (1003210)
Nature and Extent of Services

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

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

Costs for the Law Department have been allocated as follows:

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

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

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

Knox County, TN
OMB A-87 Cost Allocation Plan

A. DEPARTMENT COSTS

	Amount	General Admin	Contract Review	School	Litigation
S1 Salaries	\$1,103,344	\$176,535	\$551,672	\$121,368	\$253,769
Salary % Split		16.00%	50.00%	11.00%	23.00%
S Benefits	207,312	33,170	103,656	22,804	47,682
	1,310,656	209,705	655,328	144,172	301,451
SUPPLY & SERVICES COST					
S Services	677,979	108,477	338,990	74,578	155,935
S Supplies/Materials	35,750	5,720	17,875	3,932	8,222
S Other Expense	39,903	6,384	19,952	4,389	9,178
DEPARTMENT Cost Total	753,632	120,581	376,817	82,899	173,335
ADJUSTMENTS					
Total	2,064,288	330,286	1,032,145	227,071	474,786
General Admin Distribution		(330,286)	196,599	43,252	90,435
Grand Total	\$2,064,288		\$1,228,744	\$270,323	\$565,221

Knox County, TN
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2007
8/21/2008
Dept:4 1003210 Law Department

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Contract Review	School	Litigation
1 Equipment Use	\$5,422	\$0	\$3,227	\$710	\$1,485
Subtotal - Equipment Use	5,422	0	3,227	710	1,485
3 Audit Services	1,386	0	825	181	379
Subtotal - 1000920 Internal Audit	1,386	0	825	181	379
6 ADA/FMLA SVC	0	446	265	58	122
Subtotal - 1003320 ADA	0	446	265	58	122
8 Human Resources	0	5,881	3,501	770	1,610
8 Bright Start Wellness	0	334	199	44	91
Subtotal - 1003610 Human Resources	0	6,215	3,699	814	1,702
9 Mail Room	0	588	350	77	161
Subtotal - 1003910 Mail Room-Operat	0	588	350	77	161
11 Budget	0	1,004	598	131	275
11 Accounting	0	2,383	1,418	312	652
11 Accounts Payable	0	4,516	2,688	591	1,237
11 Payroll	0	2,806	1,670	367	768
11 Accounts Receivable	0	64	38	8	18
Subtotal - 1005710 Finance	0	10,773	6,413	1,411	2,950
12 Purchasing	0	77	46	10	21
12 P-Card	0	391	233	51	107
Subtotal - 1006010 Purchasing	0	468	279	61	128
13 Property Management	0	1,795	1,068	235	491
Subtotal - 1006020 Property Managen	0	1,795	1,068	235	491
14 Building Maintenance	0	1,822	1,085	239	499
Subtotal - 1006030 County Building M	0	1,822	1,085	239	499
15 General Fund Audit	0	2,568	1,529	336	703
Subtotal - 1006930 Auditing Contract	0	2,568	1,529	336	703
16 Network Support - County	0	39,913	23,758	5,227	10,929

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

Department	First Incoming	Second Incoming	Contract Review	School	Litigation
16 Network Support - All Users	\$0	\$38,532	\$22,936	\$5,046	\$10,550
Subtotal - 1007910 Information Techn	0	78,445	46,693	10,273	21,479
17 Records Storage	0	37,739	22,464	4,942	10,333
Subtotal - 1007920 Records Managen	0	37,739	22,464	4,942	10,333
19 County Trustee	0	3,355	1,997	439	919
Subtotal - 1009710 County Trustee	0	3,355	1,997	439	919
21 Risk Overhead	0	9	5	1	2
Subtotal - 54000(10&20&30) Risk Mng	0	9	5	1	2
3 Audit Services	0	119	71	16	33
Subtotal - 1000920 Internal Audit	0	119	71	16	33
Total Incoming	6,808	144,342	89,970	19,793	41,386
C. TOTAL ALLOCATED		\$2,215,438	%59.52	%13.10	%27.38
		\$1,318,714	\$290,116	\$606,608	

Knox County, TN
OMB A-87 Cost Allocation Plan

Contract Review Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.26%	\$3,208	\$0	\$3,208	\$0	\$3,208
3	1000920 Internal Audit	0.06%	780	0	780	0	780
5	1003310 County Mayor	0.37%	4,518	0	4,518	316	4,834
6	1003320 ADA	0.02%	259	0	259	18	277
7	1003340 Strategic Planning	0.00%	56	0	56	4	60
8	1003610 Human Resources	0.26%	3,202	0	3,202	224	3,425
9	1003910 Mail Room-Operating	0.02%	295	0	295	21	315
10	1005415 Health Administration	0.27%	3,298	0	3,298	231	3,529
11	1005710 Finance	0.66%	8,146	0	8,146	570	8,716
12	1006010 Purchasing	0.22%	2,751	0	2,751	192	2,943
13	1006020 Property Management	0.09%	1,125	0	1,125	79	1,204
14	1006030 County Building Maintenance	0.18%	2,195	0	2,195	153	2,348
15	1006930 Auditing Contract	0.05%	621	0	621	43	665
16	1007910 Information Technology	1.43%	17,597	0	17,597	1,230	18,827
17	1007920 Records Management	0.13%	1,604	0	1,604	112	1,716
18	1008903 Sheriff Administration	2.73%	33,704	0	33,704	2,357	36,061
19	1009710 County Trustee	0.12%	1,469	0	1,469	103	1,572
20	2350110 PW-Administration	0.15%	1,829	0	1,829	128	1,957
21	540000(10&20&30) Risk Mngt Fund	0.86%	10,596	0	10,596	741	11,337
22	1000010 Attorney General	0.68%	8,444	0	8,444	590	9,034
23	1000020 Bad Check Unit	0.02%	294	0	294	21	315
24	1000310 Circuit Court Clerk's Office	0.03%	347	0	347	24	371
25	1000320 Civil Sessions Clerk's Office	0.03%	380	0	380	27	406
26	1000330 IV-D Child Support Clerk	0.19%	2,376	0	2,376	166	2,542
27	1000610 Probate Court	0.02%	284	0	284	20	304
28	1000620 Chancery Court	0.06%	761	0	761	53	814
30	1000930 Codes Commission	0.00%	25	0	25	2	27
31	1001210 County Clerk's Office	0.29%	3,553	0	3,553	248	3,802
32	1001510 4th Circuit Court Clerk Office	0.04%	483	0	483	34	517
33	1001520 Criminal Court Clerk's Office	0.09%	1,100	0	1,100	77	1,177
34	1001530 Criminal Sessions Clerk Office	0.06%	734	0	734	51	785
35	1001810 Election Commission	0.47%	5,772	0	5,772	404	6,175
36	1002110 Circuit Court Judge's Office	0.03%	330	0	330	23	354
37	1002120 4th Circuit Court Judges Offi	0.01%	141	0	141	10	150
38	1002130 Criminal Court Judge's Office	0.04%	522	0	522	37	559
39	1002140 General Sessions Court Jud	0.45%	5,501	0	5,501	385	5,886
40	1002150 Jury Commission	0.09%	1,061	0	1,061	74	1,135
41	1002410 Juvenile Court Judges	0.85%	10,496	0	10,496	734	11,229
42	1002420 IV-D Referee Program	0.18%	2,222	0	2,222	155	2,378
43	1002710 Juvenile Court-Clerk	0.19%	2,296	0	2,296	161	2,456
44	1003010 Juvenile Svc Center	0.91%	11,273	0	11,273	788	12,061
45	1003330 Legislative Delegation	0.02%	220	0	220	15	235

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Contract Review Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	1003350 Senior Summit	0.03%	\$321	\$0	\$321	\$22	\$343
47	1003360 Read With Me	0.00%	40	0	40	3	43
48	1003370 UT/Knox County Extension	0.10%	1,194	0	1,194	83	1,278
50	1004210 Probation Office	0.31%	3,826	0	3,826	267	4,093
52	1004510 Office of Neighborhoods	0.05%	657	0	657	46	703
53	1004810 Park Maintenance	0.67%	8,275	0	8,275	579	8,854
55	1004830 Recreation Administration	0.34%	4,193	0	4,193	293	4,486
56	1004835 Legacy Park	0.02%	188	0	188	13	201
57	1005105 Dept of Community Developi	0.05%	568	0	568	40	608
59	1005115 Community Svcs	0.12%	1,456	0	1,456	102	1,558
60	1005120 Indigents Assi (CAC/Pauper,	0.08%	987	0	987	69	1,056
62	1005135 John Tarleton Home	0.20%	2,442	0	2,442	171	2,613
63	1005142 Senior Ctr & Volunteer Svcs	0.05%	563	0	563	39	602
64	1005144 Halls Senior-Special Events	0.00%	25	0	25	2	27
65	1005145 Frank Strang Senior Ctr	0.06%	681	0	681	48	728
66	1005146 South Knox Senior Ctr	0.03%	347	0	347	24	371
67	1005147 Halls Senior Ctr	0.04%	513	0	513	36	549
68	1005148 Corylton Senior Ctr	0.04%	468	0	468	33	501
70	1005157 TN Parks and Greenways	0.00%	12	0	12	1	12
71	1005160 Veterans' Svcs	0.02%	242	0	242	17	259
72	1005400 Support Services	0.99%	12,161	0	12,161	850	13,011
73	1005403 Preventive Health Svcs	0.60%	7,377	0	7,377	516	7,893
74	1005406 Dental Svcs	0.27%	3,314	0	3,314	232	3,546
75	1005409 Emergency Medical Service	0.01%	149	0	149	10	160
76	1005412 Food & Restaurant Inspectio	0.26%	3,210	0	3,210	224	3,434
77	1005421 Diagnostic Svcs	0.17%	2,140	0	2,140	150	2,289
78	1005424 Medical & Dental - Indig Carr	1.60%	19,770	0	19,770	1,382	21,152
80	1005430 Pediatric Care Svcs	0.33%	4,037	0	4,037	282	4,320
81	1005433 Pharmacy	0.46%	5,624	0	5,624	393	6,018
82	1005436 Primary Care Svcs	0.22%	2,745	0	2,745	192	2,937
83	1005439 Animal Control	0.11%	1,398	0	1,398	98	1,496
84	1005442 School Health Program	0.12%	1,496	0	1,496	105	1,601
85	1005445 Social Svcs	0.14%	1,670	0	1,670	117	1,786
86	1005448 Ground Water Svcs	0.10%	1,271	0	1,271	89	1,360
87	1005451 Vector Control Svcs	0.04%	493	0	493	34	527
88	1005454 Disease Surveillance & Invea	0.11%	1,412	0	1,412	99	1,511
89	1005457 Vital Records	0.08%	933	0	933	65	998
90	1005460 Women's Health Svcs	0.08%	932	0	932	65	997
91	1005463 Community Health Svcs	0.11%	1,363	0	1,363	95	1,459
92	1005465 Child Car Seat Program	0.00%	33	0	33	2	35
93	1005720 Finance & Commun-Schools	0.41%	4,998	0	4,998	349	5,348
95	1006025 Inop Car Lot/Sale Junk Cars	0.00%	21	0	21	2	23

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Contract Review Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1006310 Property and Liability Ins	29,996.58	0.01%	\$113	\$0	\$113	\$8	\$121
97 1006605 Planning	735,738.00	0.22%	2,771	0	2,771	194	2,964
98 1006610 GIS	1,826.00	0.00%	7	0	7	0	7
99 1006615 Payments To Cities	81,918.04	0.03%	308	0	308	22	330
100 1006620 Emergency Mangement	56,000.00	0.02%	211	0	211	15	226
101 1006635 CAC	1,135,000.00	0.35%	4,274	0	4,274	299	4,573
103 1006910 Official's Expense	27,420.32	0.01%	103	0	103	7	110
106 1006950 Miscellaneous	295,036.79	0.09%	1,111	0	1,111	78	1,189
109 1007210 Community Mediation Cente	39,616.85	0.01%	149	0	149	10	160
110 1007510 Fire Prevention	692,165.92	0.21%	2,606	0	2,606	182	2,789
111 1007520 Soil Conservation District	108,303.30	0.03%	408	0	408	29	436
112 1007530 Codes Administration	1,239,105.57	0.38%	4,666	0	4,666	326	4,992
113 1007710 Wastewater	30,174.15	0.01%	114	0	114	8	122
114 1007720 Dirty Lot Ordinance	330,572.09	0.10%	1,245	0	1,245	87	1,332
115 1008110 Sheriff's Dept Merit System	256,755.95	0.08%	967	0	967	68	1,034
116 1008310 Property Assessor	2,259,483.98	0.69%	8,509	0	8,509	595	9,103
117 1008320 Equalization Board	15,809.92	0.00%	60	0	60	4	64
118 1008330 Digitized Mapping	201,481.62	0.06%	759	0	759	53	812
119 1008510 Public Defender	1,350,625.31	0.41%	5,086	0	5,086	356	5,442
120 1008710 Register of Deeds Office	251,729.78	0.08%	948	0	948	66	1,014
121 1008720 Register of Deeds-Data Proc	53,415.76	0.02%	201	0	201	14	215
122 1008900 Court Officers	36,565.81	0.01%	138	0	138	10	147
123 1008906 Records & Communication	144,991.72	0.04%	546	0	546	38	584
124 1008909 School Security	47,168.02	0.01%	178	0	178	12	190
125 1008912 Training	181,716.06	0.06%	684	0	684	48	732
126 1008915 Planning & Development	18,377.15	0.01%	69	0	69	5	74
127 1008918 Stop Violence Against Wome	32,787.38	0.01%	123	0	123	9	132
128 1008921 Patrol	20,019,341.09	6.12%	75,387	0	75,387	5,271	80,658
129 1008924 Warrants	158,776.46	0.05%	598	0	598	42	640
130 1008927 Detective	312,885.94	0.10%	1,178	0	1,178	82	1,261
132 1008930 Forensics	54,309.80	0.02%	205	0	205	14	219
133 1008933 Juvenile Division	11,232.67	0.00%	42	0	42	3	45
134 1008936 Special Teams	37,694.39	0.01%	142	0	142	10	152
135 1008937 Victim's Rights	2,360.84	0.00%	9	0	9	1	10
138 1008940 Senior Cit. Awareness	1,272.44	0.00%	5	0	5	0	5
140 1008942 Narcotics	341,749.14	0.10%	1,287	0	1,287	90	1,377
141 1008945 Internal Affairs	21,199.79	0.01%	80	0	80	6	85
142 1008948 Special Svcs	128,628.13	0.04%	484	0	484	34	518
143 1008950 Inmate Education	150.00	0.00%	1	0	1	0	1
144 1008951 Dare Donations	3,981.04	0.00%	15	0	15	1	16
145 1008952 Teen Academy - Sheriff	2,216.47	0.00%	8	0	8	1	9
146 1008953 Sexual Offender Registry	7,945.59	0.00%	30	0	30	2	32

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	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 1008954 Interest Earned-Inmates	4,032.30	0.00%	\$15	\$0	\$15	\$1	\$16
149 1008957 Auxiliary Svcs	316,355.60	0.10%	1,191	0	1,191	83	1,275
150 1008960 Correctional Facilities	24,215,370.67	7.40%	91,187	0	91,187	6,376	97,563
151 1008963 Temporary Detention Facilities	56,845.85	0.02%	214	0	214	15	229
152 1008965 Explorer Post	4,408.31	0.00%	17	0	17	1	18
153 1008966 Wal-Mart Foundation	932.89	0.00%	4	0	4	0	4
154 1008967 Helen R McNabb Interch	203,810.89	0.06%	767	0	767	54	821
155 1008969 Jail Commissary	397,549.53	0.12%	1,497	0	1,497	105	1,602
156 1008972 Medical Examiner	758,664.59	0.23%	2,857	0	2,857	200	3,057
157 1009720 Property Sale	107,398.01	0.03%	404	0	404	28	433
158 2350120 PW-Highway Project Mgmt	189,051.88	0.06%	712	0	712	50	762
159 2350130 PW-Stormwater Mgmt	550,166.11	0.17%	2,072	0	2,072	145	2,217
160 2350210 PW-Highway & Bridge	8,683,327.70	2.65%	32,699	0	32,699	2,286	34,985
161 2350220 PW-Traffic Control	672,459.10	0.21%	2,532	0	2,532	177	2,709
162 2350310 Capital Outlay	2,676.00	0.00%	10	0	10	1	11
163 2350320 Bridge Construction	33,083.32	0.01%	125	0	125	9	133
164 2350410 PW-Engineering	546,238.95	0.17%	2,057	0	2,057	144	2,201
166 50000(20&30) Vehicle Svc Ctr Fund	3,389,530.10	1.04%	12,764	0	12,764	892	13,656
167 5300010 Retirement Fund	1,854,480.23	0.57%	6,983	0	6,983	488	7,472
168 FD 105x General Grants Fund	10,669,966.32	3.26%	40,180	0	40,180	2,809	42,989
169 FD 200x Governmental Library Fund	183,508.47	0.06%	691	0	691	48	739
170 FD 205x Public Library Fund	11,855,957.33	3.62%	44,646	0	44,646	3,122	47,767
171 FD 210x Solid Waste Fund	4,107,943.61	1.25%	15,469	0	15,469	1,082	16,551
172 FD 215x Air Quality Fund	1,103,863.78	0.34%	4,157	0	4,157	291	4,447
173 FD 220x Hotel/Motel Fundwide	2,308,454.96	0.71%	8,693	0	8,693	608	9,301
174 FD 225x Fire District Fundwide	155,831.30	0.05%	587	0	587	41	628
175 FD 230x Drug Control Fund	434,638.50	0.13%	1,637	0	1,637	114	1,751
176 FD 300x Debt Service Fund	863,351.81	0.26%	3,251	0	3,251	227	3,478
177 FD 400x Capital Improvement Fund	2,912,956.56	0.89%	10,969	0	10,969	767	11,736
178 FD 410x Recreation Con Fundwide	65,494.19	0.02%	247	0	247	17	264
179 FD 425x Golf Course Fund	11,990.61	0.00%	45	0	45	3	48
180 FD 430x ADA Construction Fund	12,235.28	0.00%	46	0	46	3	49
181 FD 510x Mailroom Fund	248,381.59	0.08%	935	0	935	65	1,001
182 FD 520x Employees Benefit Fund	36,992,994.51	11.30%	139,304	0	139,304	9,740	149,044
183 FD 550x Building Mmnt Fund	8,111,277.00	2.48%	30,545	0	30,545	2,136	32,680
184 FD 560x Tech Support Fund	375,105.08	0.11%	1,413	0	1,413	99	1,511
185 FD 570x Capital Leasing Fund	5,638.73	0.00%	21	0	21	1	23
187 FD 610x Municipal Sales Tax	39,385,922.32	12.03%	148,315	0	148,315	10,370	158,685
191 FD 920x MPC Fund	3,559,241.59	1.09%	13,403	0	13,403	937	14,340
192 FD 925x E-911 Fund	4,706,431.06	1.44%	17,723	0	17,723	1,239	18,962
193 FD 930x GIS Fund	822,828.34	0.25%	3,099	0	3,099	217	3,315
194 FD 940x Animal Control Fund	1,711,806.91	0.52%	6,446	0	6,446	451	6,897

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Contract Review Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 FD 950x Grt School Foundation FD	5,601,740.46	1.71%	\$21,094	\$0	\$21,094	\$1,475	\$22,569
197 FD 245x School Project Fund	3,608,942.59	1.10%	13,590	0	13,590	950	14,540
198 FD 250x School Federal Projects	30,108,967.13	9.20%	113,381	0	113,381	7,928	121,308
199 FD 405x Physical Plant Upgrade	15,817,476.72	4.83%	59,564	0	59,564	4,165	63,728
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	327,376,299.61	100.00%	1,232,796	0	1,232,796	85,918	1,318,714
Direct Bills				0	0		0
TOTAL					1,232,796		1,318,714

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School Allocations

	100% Allocated to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
196 FD 240x Gen Purpose School FD	100	100.00%	\$271,214	\$0	\$271,214	\$18,902	\$290,116
Subtotal	100	100.00%	271,214	0	271,214	18,902	290,116
Direct Bills					0		0
TOTAL					271,214		290,116

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Litigation Allocations

	100% Assigned to Disallowed	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
215 Disallowed Cost	100	100.00%	\$567,085	\$0	\$567,085	\$39,522	\$606,608
Subtotal	100	100.00%	567,085	0	567,085	39,522	606,608
Direct Bills					0		0
TOTAL					567,085		606,608

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ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 1000910 County Commission	3,208	0	0	3,208
3 1000920 Internal Audit	780	0	0	780
5 1003310 County Mayor	4,834	0	0	4,834
6 1003320 ADA	277	0	0	277
7 1003340 Strategic Planning	60	0	0	60
8 1003610 Human Resources	3,425	0	0	3,425
9 1003910 Mail Room-Operating	315	0	0	315
10 1005415 Health Administration	3,529	0	0	3,529
11 1005710 Finance	8,716	0	0	8,716
12 1006010 Purchasing	2,943	0	0	2,943
13 1006020 Property Management	1,204	0	0	1,204
14 1006030 County Building Maintenance	2,348	0	0	2,348
15 1006930 Auditing Contract	665	0	0	665
16 1007910 Information Technology	18,827	0	0	18,827
17 1007920 Records Management	1,716	0	0	1,716
18 1008903 Sheriff Administration	36,061	0	0	36,061
19 1009710 County Trustee	1,572	0	0	1,572
20 2350110 PW-Administration	1,957	0	0	1,957
21 54000(10&20&30) Risk Mngt Fund	11,337	0	0	11,337
22 1000010 Attorney General	9,034	0	0	9,034
23 1000020 Bad Check Unit	315	0	0	315
24 1000310 Circuit Court Clerk's Office	371	0	0	371
25 1000320 Civil Sessions Clerk's Office	406	0	0	406
26 1000330 IV-D Child Support Clerk	2,542	0	0	2,542
27 1000610 Probate Court	304	0	0	304
28 1000620 Chancery Court	814	0	0	814
30 1000930 Codes Commission	27	0	0	27
31 1001210 County Clerk's Office	3,802	0	0	3,802
32 1001510 4th Circuit Court Clerk Office	517	0	0	517
33 1001520 Criminal Court Clerk's Office	1,177	0	0	1,177
34 1001530 Criminal Sessions Clerk Office	785	0	0	785
35 1001810 Election Commission	6,175	0	0	6,175
36 1002110 Circuit Court Judge's Office	354	0	0	354
37 1002120 4th Circuit Court Judges Offi	150	0	0	150
38 1002130 Criminal Court Judge's Office	559	0	0	559
39 1002140 General Sessions Court Judg	5,886	0	0	5,886
40 1002150 Jury Commission	1,135	0	0	1,135
41 1002410 Juvenile Court Judges	11,229	0	0	11,229
42 1002420 IV-D Referee Program	2,378	0	0	2,378
43 1002710 Juvenile Court-Clerk	2,456	0	0	2,456

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Department	Contract Review	School	Litigation	Total
44 1003010 Juvenile Svc Center	12,061	\$0	\$0	\$12,061
45 1003330 Legislative Delegation	235	0	0	235
46 1003350 Senior Summit	343	0	0	343
47 1003360 Read With Me	43	0	0	43
48 1003370 UT/Knox County Extension	1,278	0	0	1,278
50 1004210 Probation Office	4,093	0	0	4,093
52 1004510 Office of Neighborhoods	703	0	0	703
53 1004810 Park Maintenance	8,854	0	0	8,854
55 1004830 Recreation Administration	4,486	0	0	4,486
56 1004835 Legacy Park	201	0	0	201
57 1005105 Dept of Community Developi	608	0	0	608
59 1005115 Community Svcs	1,558	0	0	1,558
60 1005120 Indigents Asst (CAC/Pauper)	1,056	0	0	1,056
62 1005135 John Tarleton Home	2,613	0	0	2,613
63 1005142 Senior Ctr & Volunteer Svcs	602	0	0	602
64 1005144 Halls Senior-Special Events	27	0	0	27
65 1005145 Frank Strang Senior Ctr	728	0	0	728
66 1005146 South Knox Senior Ctr	371	0	0	371
67 1005147 Halls Senior Ctr	549	0	0	549
68 1005148 Coryton Senior Ctr	501	0	0	501
70 1005157 TN Parks and Greenways	12	0	0	12
71 1005160 Veterans' Svcs	259	0	0	259
72 1005400 Support Services	13,011	0	0	13,011
73 1005403 Preventive Health Svcs	7,893	0	0	7,893
74 1005406 Dental Svcs	3,546	0	0	3,546
75 1005409 Emergency Medical Service	160	0	0	160
76 1005412 Food & Restaurant Inspectio	3,434	0	0	3,434
77 1005421 Diagnostic Svcs	2,289	0	0	2,289
78 1005424 Medical & Dental - Indig Carr	21,152	0	0	21,152
80 1005430 Pediatric Care Svcs	4,320	0	0	4,320
81 1005433 Pharmacy	6,018	0	0	6,018
82 1005436 Primary Care Svcs	2,937	0	0	2,937
83 1005439 Animal Control	1,496	0	0	1,496
84 1005442 School Health Program	1,601	0	0	1,601
85 1005445 Social Svcs	1,786	0	0	1,786
86 1005448 Ground Water Svcs	1,360	0	0	1,360
87 1005451 Vector Control Svcs	527	0	0	527
88 1005454 Disease Surveillance & Invet	1,511	0	0	1,511
89 1005457 Vital Records	998	0	0	998
90 1005460 Women's Health Svcs	997	0	0	997
91 1005463 Community Health Svcs	1,459	0	0	1,459

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Department	Contract Review	School	Litigation	Total
92 1005465 Child Car Seat Program	35	\$0	\$0	\$35
93 1005720 Finance & Commun-Schools	5,348	0	0	5,348
95 1006025 Inop Car Lot/Sale Junk Cars	23	0	0	23
96 1006310 Property and Liability Ins	121	0	0	121
97 1006605 Planning	2,964	0	0	2,964
98 1006610 GIS	7	0	0	7
99 1006615 Payments To Cities	330	0	0	330
100 1006620 Emergency Mangement	226	0	0	226
101 1006635 CAC	4,573	0	0	4,573
103 1006910 Offical's Expense	110	0	0	110
106 1006950 Miscellaneous	1,189	0	0	1,189
109 1007210 Community Mediation Cente	160	0	0	160
110 1007510 Fire Prevention	2,789	0	0	2,789
111 1007520 Soil Conservation District	436	0	0	436
112 1007530 Codes Administration	4,992	0	0	4,992
113 1007710 Wastewater	122	0	0	122
114 1007720 Dirty Lot Ordinance	1,332	0	0	1,332
115 1008110 Sheriff's Dept Merit System	1,034	0	0	1,034
116 1008310 Property Assessor	9,103	0	0	9,103
117 1008320 Equalization Board	64	0	0	64
118 1008330 Digitized Mapping	812	0	0	812
119 1008510 Public Defender	5,442	0	0	5,442
120 1008710 Register of Deeds Office	1,014	0	0	1,014
121 1008720 Register of Deeds-Data Proc	215	0	0	215
122 1008900 Court Officers	147	0	0	147
123 1008906 Records & Communication	584	0	0	584
124 1008909 School Security	190	0	0	190
125 1008912 Training	732	0	0	732
126 1008915 Planning & Development	74	0	0	74
127 1008918 Stop Violence Against Wome	132	0	0	132
128 1008921 Patrol	80,658	0	0	80,658
129 1008924 Warrants	640	0	0	640
130 1008927 Detective	1,261	0	0	1,261
132 1008930 Forensics	219	0	0	219
133 1008933 Juvenile Division	45	0	0	45
134 1008936 Special Teams	152	0	0	152
135 1008937 Victim's Rights	10	0	0	10
138 1008940 Senior Cit. Awareness	5	0	0	5
140 1008942 Narcotics	1,377	0	0	1,377
141 1008945 Internal Affairs	85	0	0	85
142 1008948 Special Svcs	518	0	0	518

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Department	Contract Review	School	Litigation	Total
143 1008950 Inmate Education	1	\$0	\$0	\$1
144 1008951 Dare Donations	16	0	0	16
145 1008952 Teen Academy - Sheriff	9	0	0	9
146 1008953 Sexual Offender Registry	32	0	0	32
147 1008954 Interest Earned-Inmates	16	0	0	16
149 1008957 Auxiliary Svcs	1,275	0	0	1,275
150 1008960 Correctional Facilities	97,563	0	0	97,563
151 1008963 Temporary Detention Facilitik	229	0	0	229
152 1008965 Explorer Post	18	0	0	18
153 1008966 Wal-Mart Foundation	4	0	0	4
154 1008967 Helen R McNabb Interch	821	0	0	821
155 1008969 Jail Commissary	1,602	0	0	1,602
156 1008972 Medical Examiner	3,057	0	0	3,057
157 1009720 Property Sale	433	0	0	433
158 2350120 PW-Highway Project Mgmt	762	0	0	762
159 2350130 PW-Stormwater Mgmt	2,217	0	0	2,217
160 2350210 PW-Highway & Bridge	34,985	0	0	34,985
161 2350220 PW-Traffic Control	2,709	0	0	2,709
162 2350310 Capital Outlay	11	0	0	11
163 2350320 Bridge Construction	133	0	0	133
164 2350410 PW-Engineering	2,201	0	0	2,201
166 50000(20&30) Vehicle Svc Ctr Fund	13,656	0	0	13,656
167 5300010 Retirement Fund	7,472	0	0	7,472
168 FD 105x General Grants Fund	42,989	0	0	42,989
169 FD 200x Governmental Library Fund	739	0	0	739
170 FD 205x Public Library Fund	47,767	0	0	47,767
171 FD 210x Solid Waste Fund	16,551	0	0	16,551
172 FD 215x Air Quality Fund	4,447	0	0	4,447
173 FD 220x Hotel/Motel Fundwide	9,301	0	0	9,301
174 FD 225x Fire District Fundwide	628	0	0	628
175 FD 230x Drug Control Fund	1,751	0	0	1,751
176 FD 300x Debt Service Fund	3,478	0	0	3,478
177 FD 400x Capital Improvement Fund	11,736	0	0	11,736
178 FD 410x Recreation Con Fundwide	264	0	0	264
179 FD 425x Golf Course Fund	48	0	0	48
180 FD 430x ADA Construction Fund	49	0	0	49
181 FD 510x Mailroom Fund	1,001	0	0	1,001
182 FD 520x Employees Benefit Fund	149,044	0	0	149,044
183 FD 550x Building Mhmt Fund	32,680	0	0	32,680
184 FD 560x Tech Support Fund	1,511	0	0	1,511
185 FD 570x Capital Leasing Fund	23	0	0	23

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:4 1003210 Law Department

ALLOCATION SUMMARY

Department	Contract Review	School	Litigation	Total
187 FD 610x Municipal Sales Tax	158,685	\$0	\$0	\$158,685
191 FD 920x MPC Fund	14,340	0	0	14,340
192 FD 925x E-911 Fund	18,962	0	0	18,962
193 FD 930x GIS Fund	3,315	0	0	3,315
194 FD 940x Animal Control Fund	6,897	0	0	6,897
195 FD 950x Grt School Foundation FD	22,569	0	0	22,569
196 FD 240x Gen Purpose School FD	0	290,116	0	290,116
197 FD 245x School Project Fund	14,540	0	0	14,540
198 FD 250x School Federal Projects	121,308	0	0	121,308
199 FD 405x Physical Plant Upgrade	63,728	0	0	63,728
215 Disallowed Cost	0	0	606,608	606,608
999 2nd Allocation Orphans	(0)	0	0	(0)
Total	1,318,714	290,116	606,608	2,215,438

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

A. DEPARTMENT COSTS

	Amount	General Admin	ADA/FMLA SVC	Interpreters
S1 Salaries	\$43,872	\$0	\$43,872	\$0
Salary % Split		.00%	100.00%	.00%
S Benefits	12,038	0	12,038	0
	55,910	0	55,910	0
SUPPLY & SERVICES COST				
S Services	2,163	0	2,163	0
S Supplies/Materials	3,834	0	3,834	0
P Interpreters	6,832	0	0	6,832
DEPARTMENT Cost Total	12,829	0	5,997	6,832
ADJUSTMENTS				
Total	68,739	0	61,907	6,832
General Admin Distribution		0	0	0
Grand Total	\$68,739		\$61,907	\$6,832

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:6 1003320 ADA

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters
3 Audit Services	\$228	\$0	\$205	\$23
Subtotal - 1000920 Internal Audit	228	0	205	23
4 Contract Review	259	0	233	26
Subtotal - 1003210 Law Department	259	0	233	26
8 Human Resources	0	392	353	39
8 Bright Start Wellness	0	22	20	2
Subtotal - 1003610 Human Resources	0	414	373	41
9 Mail Room	0	24	22	2
Subtotal - 1003910 Mail Room-Operat	0	24	22	2
11 Budget	0	33	30	3
11 Accounting	0	392	353	39
11 Accounts Payable	0	289	260	29
11 Payroll	0	199	179	20
Subtotal - 1005710 Finance	0	913	822	91
12 Purchasing	0	31	28	3
Subtotal - 1006010 Purchasing	0	31	28	3
13 Property Management	0	100	90	10
Subtotal - 1006020 Property Managen	0	100	90	10
15 General Fund Audit	0	423	381	42
Subtotal - 1006930 Auditing Contract	0	423	381	42
16 Network Support - County	0	1,535	1,382	153
16 Network Support - All Users	0	1,482	1,335	147
Subtotal - 1007910 Information Techn	0	3,017	2,717	300
19 County Trustee	0	552	497	55
Subtotal - 1009710 County Trustee	0	552	497	55
3 Audit Services	0	20	18	2

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:6 1003320 ADA

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	ADA/FMLA SVC	Interpreters
Subtotal - 1000920 Internal Audit	\$0	\$20	\$18	\$2
4 Contract Review	0	18	16	2
Subtotal - 1003210 Law Department	0	18	16	2
Total Incoming	487	5,512	5,403	596
C. TOTAL ALLOCATED		\$74,738	%90.06 \$67,310	%9.94 \$7,428

Knox County, TN
OMB A-87 Cost Allocation Plan

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.14%	\$89	\$0	\$89	\$0	\$89
3	1000920 Internal Audit	0.14%	89	0	89	0	89
4	1003210 Law Department	0.72%	446	0	446	0	446
5	1003310 County Mayor	0.41%	253	0	253	0	253
8	1003610 Human Resources	0.57%	357	0	357	29	386
9	1003910 Mail Room-Operating	0.10%	60	0	60	5	64
10	1005415 Health Administration	0.62%	387	0	387	31	418
11	1005710 Finance	1.58%	982	0	982	79	1,061
12	1006010 Purchasing	0.62%	387	0	387	31	418
13	1006020 Property Management	0.24%	149	0	149	12	161
14	1006030 County Building Maintenance	0.43%	268	0	268	22	289
16	1007910 Information Technology	2.03%	1,265	0	1,265	102	1,367
17	1007920 Records Management	0.29%	179	0	179	14	193
18	1008903 Sheriff Administration	0.72%	446	0	446	36	482
20	2350110 PW-Administration	0.19%	119	0	119	10	129
21	54000(10&20&30) Risk Mngt Fund	0.29%	179	0	179	14	193
22	1000010 Attorney General	1.67%	1,042	0	1,042	84	1,126
23	1000020 Bad Check Unit	0.29%	179	0	179	14	193
26	1000330 IV-D Child Support Clerk	0.74%	461	0	461	37	499
35	1001810 Election Commission	0.53%	327	0	327	26	354
37	1002120 4th Circuit Court Judges Offi	0.57%	357	0	357	29	386
40	1002150 Jury Commission	0.05%	30	0	30	2	32
41	1002410 Juvenile Court Judges	2.05%	1,280	0	1,280	103	1,383
42	1002420 IV-D Referee Program	0.55%	342	0	342	28	370
43	1002710 Juvenile Court-Clerk	0.53%	327	0	327	26	354
44	1003010 Juvenile Svc Center	3.01%	1,875	0	1,875	151	2,026
45	1003330 Legislative Delegation	0.05%	30	0	30	2	32
50	1004210 Probation Office	0.93%	580	0	580	47	627
52	1004510 Office of Neighborhoods	0.14%	89	0	89	7	96
53	1004810 Park Maintenance	1.96%	1,220	0	1,220	99	1,319
55	1004830 Recreation Administration	0.36%	223	0	223	18	241
57	1005105 Dept of Community Developi	0.10%	60	0	60	5	64
59	1005115 Community Svcs	0.17%	104	0	104	8	113
63	1005142 Senior Ctr & Volunteer Svcs	0.05%	30	0	30	2	32
65	1005145 Frank Strang Senior Ctr	0.14%	89	0	89	7	96
66	1005146 South Knox Senior Ctr	0.07%	45	0	45	4	48
67	1005147 Halls Senior Ctr	0.12%	74	0	74	6	80
68	1005148 Coryton Senior Ctr	0.07%	45	0	45	4	48
69	1005149 Carter Senior Center	0.02%	15	0	15	1	16
71	1005160 Veterans' Svcs	0.07%	45	0	45	4	48
72	1005400 Support Services	1.89%	1,175	0	1,175	95	1,270
73	1005403 Preventive Health Svcs	1.43%	893	0	893	72	965

Knox County, TN
OMB A-87 Cost Allocation Plan

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 1005406 Dental Svcs	16.50	0.79%	\$491	\$0	\$491	\$40	\$531
76 1005412 Food & Restaurant Inspectio	15.50	0.74%	461	0	461	37	499
77 1005421 Diagnostic Svcs	10.00	0.48%	298	0	298	24	322
80 1005430 Pediatric Care Svcs	17.50	0.84%	521	0	521	42	563
81 1005433 Pharmacy	11.00	0.53%	327	0	327	26	354
82 1005436 Primary Care Svcs	17.00	0.81%	506	0	506	41	547
83 1005439 Animal Control	8.00	0.38%	238	0	238	19	257
84 1005442 School Health Program	3.50	0.17%	104	0	104	8	113
85 1005445 Social Svcs	10.00	0.48%	298	0	298	24	322
86 1005448 Ground Water Svcs	5.50	0.26%	164	0	164	13	177
87 1005451 Vector Control Svcs	2.50	0.12%	74	0	74	6	80
88 1005454 Disease Surveillance & Inves	7.00	0.33%	208	0	208	17	225
89 1005457 Vital Records	4.00	0.19%	119	0	119	10	129
90 1005460 Women's Health Svcs	3.00	0.14%	89	0	89	7	96
91 1005463 Community Health Svcs	7.00	0.33%	208	0	208	17	225
110 1007510 Fire Prevention	9.50	0.45%	283	0	283	23	306
111 1007520 Soil Conservation District	3.50	0.17%	104	0	104	8	113
112 1007530 Codes Administration	19.00	0.91%	565	0	565	46	611
114 1007720 Dirty Lot Ordinance	5.00	0.24%	149	0	149	12	161
115 1008110 Sheriff's Dept Merit System	4.00	0.19%	119	0	119	10	129
116 1008310 Property Assessor	35.50	1.69%	1,056	0	1,056	85	1,142
117 1008320 Equalization Board	4.50	0.21%	134	0	134	11	145
118 1008330 Digitized Mapping	5.00	0.24%	149	0	149	12	161
119 1008510 Public Defender	16.50	0.79%	491	0	491	40	531
122 1008900 Court Officers	54.00	2.58%	1,607	0	1,607	130	1,737
123 1008906 Records & Communication	47.00	2.24%	1,399	0	1,399	113	1,512
124 1008909 School Security	9.00	0.43%	268	0	268	22	289
125 1008912 Training	10.00	0.48%	298	0	298	24	322
126 1008915 Planning & Development	3.00	0.14%	89	0	89	7	96
127 1008918 Stop Violence Against Wome	9.00	0.43%	268	0	268	22	289
128 1008921 Patrol	176.00	8.40%	5,238	0	5,238	423	5,661
129 1008924 Warrants	54.00	2.58%	1,607	0	1,607	130	1,737
130 1008927 Detective	36.00	1.72%	1,071	0	1,071	87	1,158
131 1008928 DUI Litter Pick Up Crew	8.00	0.38%	238	0	238	19	257
132 1008930 Forensics	12.00	0.57%	357	0	357	29	386
133 1008933 Juvenile Division	3.00	0.14%	89	0	89	7	96
137 1008939 Batterer's Treatment	2.00	0.10%	60	0	60	5	64
140 1008942 Narcotics	17.00	0.81%	506	0	506	41	547
141 1008945 Internal Affairs	3.00	0.14%	89	0	89	7	96
142 1008948 Special Svcs	10.00	0.48%	298	0	298	24	322
149 1008957 Auxiliary Svcs	14.50	0.69%	432	0	432	35	466
150 1008960 Correctional Facilities	396.50	18.93%	11,800	0	11,800	953	12,752

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:6 1003320 ADA

ADA/FMLA SVC Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 1008963 Temporary Detention Facility	44.00	2.10%	\$1,309	\$0	\$1,309	\$106	\$1,415
155 1008969 Jail Commissary	7.00	0.33%	208	0	208	17	225
156 1008972 Medical Examiner	7.50	0.36%	223	0	223	18	241
158 2350120 PW-Highway Project Mgmt	3.00	0.14%	89	0	89	7	96
159 2350130 PW-Stormwater Mgmt	9.50	0.45%	283	0	283	23	306
160 2350210 PW-Highway & Bridge	83.50	3.99%	2,485	0	2,485	201	2,686
161 2350220 PW-Traffic Control	7.00	0.33%	208	0	208	17	225
164 2350410 PW-Engineering	9.50	0.45%	283	0	283	23	306
166 50000(20&30) Vehicle Svc Ctr Fund	21.00	1.00%	625	0	625	50	675
167 5300010 Retirement Fund	7.50	0.36%	223	0	223	18	241
169 FD 200x Governmental Library Fund	1.50	0.07%	45	0	45	4	48
170 FD 205x Public Library Fund	188.00	8.97%	5,595	0	5,595	452	6,047
171 FD 210x Solid Waste Fund	28.00	1.34%	833	0	833	67	901
172 FD 215x Air Quality Fund	15.00	0.72%	446	0	446	36	482
195 FD 950x Grt School Foundation FD	1.00	0.05%	30	0	30	2	32
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	2,095.00	100.00%	62,346	0	62,346	4,964	67,310
Direct Bills					0		0
TOTAL					62,346		67,310

Knox County, TN
OMB A-87 Cost Allocation Plan

Interpreters Allocations

	Interpreters Charges by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 1005415 Health Administration	3,084.08	43.05%	\$2,962	\$0	\$2,962	\$236	\$3,198
26 1000330 IV-D Child Support Clerk	939.10	13.11%	902	0	902	72	974
37 1002120 4th Circuit Court Judges Offi	921.36	12.86%	885	0	885	70	955
38 1002130 Criminal Court Judges Office	230.45	3.22%	221	0	221	18	239
39 1002140 General Sessions Court Jud	1,528.68	21.34%	1,468	0	1,468	117	1,585
41 1002410 Juvenile Court Judges	429.76	6.00%	413	0	413	33	446
170 FD 205x Public Library Fund	30.00	0.42%	29	0	29	2	31
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	7,163.43	100.00%	6,880	0	6,880	548	7,428
Direct Bills					0		0
TOTAL					6,880		7,428

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:6 1003320 ADA

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
0 DIRECT BILLED	0	\$0	\$0
2 1000910 County Commission	89	0	89
3 1000920 Internal Audit	89	0	89
4 1003210 Law Department	446	0	446
5 1003310 County Mayor	253	0	253
8 1003610 Human Resources	386	0	386
9 1003910 Mail Room-Operating	64	0	64
10 1005415 Health Administration	418	3,198	3,616
11 1005710 Finance	1,061	0	1,061
12 1006010 Purchasing	418	0	418
13 1006020 Property Management	161	0	161
14 1006030 County Building Maintenance	289	0	289
16 1007910 Information Technology	1,367	0	1,367
17 1007920 Records Management	193	0	193
18 1008903 Sheriff Administration	482	0	482
20 2350110 PW-Administration	129	0	129
21 54000(10&20&30) Risk Mngt Fund	193	0	193
22 1000010 Attorney General	1,126	0	1,126
23 1000020 Bad Check Unit	193	0	193
26 1000330 IV-D Child Support Clerk	499	974	1,472
35 1001810 Election Commission	354	0	354
37 1002120 4th Circuit Court Judges Offi	386	955	1,341
38 1002130 Criminal Court Judge's Office	0	239	239
39 1002140 General Sessions Court Jud	0	1,585	1,585
40 1002150 Jury Commission	32	0	32
41 1002410 Juvenile Court Judges	1,383	446	1,829
42 1002420 IV-D Referee Program	370	0	370
43 1002710 Juvenile Court-Clerk	354	0	354
44 1003010 Juvenile Svc Center	2,026	0	2,026
45 1003330 Legislative Delegation	32	0	32
50 1004210 Probation Office	627	0	627
52 1004510 Office of Neighborhoods	96	0	96
53 1004810 Park Maintenance	1,319	0	1,319
55 1004830 Recreation Administration	241	0	241
57 1005105 Dept of Community Developi	64	0	64
59 1005115 Community Svcs	113	0	113
63 1005142 Senior Ctr & Volunteer Svcs	32	0	32
65 1005145 Frank Strang Senior Ctr	96	0	96
66 1005146 South Knox Senior Ctr	48	0	48
67 1005147 Halls Senior Ctr	80	0	80
68 1005148 Corryton Senior Ctr	48	0	48

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
69 1005149 Carter Senior Center	16	\$0	\$16
71 1005160 Veterans' Svcs	48	0	48
72 1005400 Support Services	1,270	0	1,270
73 1005403 Preventive Health Svcs	965	0	965
74 1005406 Dental Svcs	531	0	531
76 1005412 Food & Restaurant Inspectio	499	0	499
77 1005421 Diagnostic Svcs	322	0	322
80 1005430 Pediatric Care Svcs	563	0	563
81 1005433 Pharmacy	354	0	354
82 1005436 Primary Care Svcs	547	0	547
83 1005439 Animal Control	257	0	257
84 1005442 School Health Program	113	0	113
85 1005445 Social Svcs	322	0	322
86 1005448 Ground Water Svcs	177	0	177
87 1005451 Vector Control Svcs	80	0	80
88 1005454 Disease Surveillance & Invet	225	0	225
89 1005457 Vital Records	129	0	129
90 1005460 Women's Health Svcs	96	0	96
91 1005463 Community Health Svcs	225	0	225
110 1007510 Fire Prevention	306	0	306
111 1007520 Soil Conservation District	113	0	113
112 1007530 Codes Administration	611	0	611
114 1007720 Dirty Lot Ordinance	161	0	161
115 1008110 Sheriff's Dept Merit System	129	0	129
116 1008310 Property Assessor	1,142	0	1,142
117 1008320 Equalization Board	145	0	145
118 1008330 Digitized Mapping	161	0	161
119 1008510 Public Defender	531	0	531
122 1008900 Court Officers	1,737	0	1,737
123 1008906 Records & Communication	1,512	0	1,512
124 1008909 School Security	289	0	289
125 1008912 Training	322	0	322
126 1008915 Planning & Development	96	0	96
127 1008918 Stop Violence Against Wome	289	0	289
128 1008921 Patrol	5,661	0	5,661
129 1008924 Warrants	1,737	0	1,737
130 1008927 Detective	1,158	0	1,158
131 1008928 DUI Litter Pick Up Crew	257	0	257
132 1008930 Forensics	386	0	386
133 1008933 Juvenile Division	96	0	96
137 1008939 Batterer's Treatment	64	0	64

ALLOCATION SUMMARY

Department	ADA/FMLA SVC	Interpreters	Total
140 1008942 Narcotics	547	\$0	\$547
141 1008945 Internal Affairs	96	0	96
142 1008948 Special Svcs	322	0	322
149 1008957 Auxiliary Svcs	466	0	466
150 1008960 Correctional Facilities	12,752	0	12,752
151 1008963 Temporary Detention Faciliti	1,415	0	1,415
155 1008969 Jail Commissary	225	0	225
156 1008972 Medical Examiner	241	0	241
158 2350120 PW-Highway Project Mgmt	96	0	96
159 2350130 PW-Stormwater Mgmt	306	0	306
160 2350210 PW-Highway & Bridge	2,686	0	2,686
161 2350220 PW-Traffic Control	225	0	225
164 2350410 PW-Engineering	306	0	306
166 50000(20&30) Vehicle Svc Ctr Fund	675	0	675
167 5300010 Retirement Fund	241	0	241
169 FD 200x Governmental Library Fund	48	0	48
170 FD 205x Public Library Fund	6,047	31	6,078
171 FD 210x Solid Waste Fund	901	0	901
172 FD 215x Air Quality Fund	482	0	482
195 FD 950x Grt School Foundation FD	32	0	32
999 2nd Allocation Orphans	0	(0)	0
Total	67,310	7,428	74,738

STRATEGIC PLANNING DEPARTMENT (1003340)
Nature and Extent of Services

The Strategic Planning Department has primary responsibility for developing and implementing performance measures for County departments that report to the Mayor. The department participates in the International city County management Association (ICMA) Center for Performance Measurement. Programs and services in all areas are identified and outcome measures developed.

Costs for the Strategic Planning Department have been allocated as follows:

Strategic Planning - Costs are allocated based on total operating expenses of departments reporting to the Mayor.

A. DEPARTMENT COSTS

	Amount	General Admin	Department Review
S Salaries	\$0	\$0	\$0
S Salary % Split		.00%	.00%
S Benefits	0	0	0
	0	0	0
SUPPLY & SERVICES COST			
P Services	15,000	0	15,000
DEPARTMENT Cost Total	15,000	0	15,000
ADJUSTMENTS			
Total	15,000	0	15,000
General Admin Distribution		0	0
Grand Total	\$15,000		\$15,000

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:7 1003340 Strategic Planning

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Review
4 Contract Review	\$56	\$0	\$56
Subtotal - 1003210 Law Department	56	0	56
11 Budget	0	7	7
Subtotal - 1005710 Finance	0	7	7
4 Contract Review	0	4	4
Subtotal - 1003210 Law Department	0	4	4
Total Incoming	56	11	67
C. TOTAL ALLOCATED		\$15,067	%100.00 \$15,067

Knox County, TN
OMB A-87 Cost Allocation Plan

Department Review Allocations

	Total Operating Exp for	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1003610 Human Resources	850,205.03	1.68%	\$253	\$0	\$253	\$0	\$253
10 1005415 Health Administration	875,893.08	1.73%	261	0	261	0	261
11 1005710 Finance	2,163,235.19	4.27%	644	0	644	0	644
12 1006010 Purchasing	730,466.52	1.44%	217	0	217	0	217
16 1007910 Information Technology	4,672,981.29	9.23%	1,390	0	1,390	1	1,391
17 1007920 Records Management	425,822.33	0.84%	127	0	127	0	127
21 54000(10&20&30) Risk Mngt Fund	2,813,856.19	5.56%	837	0	837	1	838
30 1000930 Codes Commission	6,722.78	0.01%	2	0	2	0	2
50 1004210 Probation Office	1,015,958.29	2.01%	302	0	302	0	303
52 1004510 Office of Neighborhoods	174,472.89	0.34%	52	0	52	0	52
53 1004810 Park Maintenance	2,197,541.44	4.34%	654	0	654	0	654
55 1004830 Recreation Administration	1,118,155.37	2.21%	333	0	333	0	333
57 1005105 Dept of Community Develop	150,931.85	0.30%	45	0	45	0	45
59 1005115 Community Svcs	386,733.03	0.76%	115	0	115	0	115
63 1005142 Senior Ctr & Volunteer Svcs	149,452.14	0.30%	44	0	44	0	44
64 1005144 Halls Senior-Special Events	6,658.18	0.01%	2	0	2	0	2
65 1005145 Frank Strang Senior Ctr	180,776.13	0.36%	54	0	54	0	54
66 1005146 South Knox Senior Ctr	92,025.50	0.18%	27	0	27	0	27
67 1005147 Halls Senior Ctr	136,349.58	0.27%	41	0	41	0	41
68 1005148 Coryton Senior Ctr	124,335.59	0.25%	37	0	37	0	37
70 1005157 TN Parks and Greenways	3,069.61	0.01%	1	0	1	0	1
71 1005160 Veterans' Svcs	64,171.64	0.13%	19	0	19	0	19
110 1007510 Fire Prevention	692,165.92	1.37%	206	0	206	0	206
125 1008912 Training	181,716.06	0.36%	54	0	54	0	54
126 1008915 Planning & Development	18,377.15	0.04%	5	0	5	0	5
156 1008972 Medical Examiner	758,664.59	1.50%	226	0	226	0	226
159 2350130 PW-Stormwater Mgmt	550,166.11	1.09%	164	0	164	0	164
160 2350210 PW-Highway & Bridge	8,683,327.70	17.16%	2,584	0	2,584	2	2,585
164 2350410 PW-Engineering	546,238.95	1.08%	163	0	163	0	163
166 50000(20&30) Vehicle Svc Ctr Fund	3,389,530.10	6.70%	1,008	0	1,008	1	1,009
170 FD 205x Public Library Fund	11,855,957.33	23.43%	3,528	0	3,528	3	3,530
171 FD 210x Solid Waste Fund	4,107,943.61	8.12%	1,222	0	1,222	1	1,223
172 FD 215x Air Quality Fund	1,103,863.78	2.18%	328	0	328	0	329
184 FD 560x Tech Support Fund	375,105.08	0.74%	112	0	112	0	112
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	50,602,870.03	100.00%	15,056	0	15,056	11	15,067
Direct Bills				0	0		0
TOTAL				15,056			15,067

ALLOCATION SUMMARY

Department	Department Review	Total
0 DIRECT BILLED	0	\$0
8 1003610 Human Resources	253	253
10 1005415 Health Administration	261	261
11 1005710 Finance	644	644
12 1006010 Purchasing	217	217
16 1007910 Information Technology	1,391	1,391
17 1007920 Records Management	127	127
21 54000(10&20&30) Risk Mngt Fund	838	838
30 1000930 Codes Commission	2	2
50 1004210 Probation Office	303	303
52 1004510 Office of Neighborhoods	52	52
53 1004810 Park Maintenance	654	654
55 1004830 Recreation Administration	333	333
57 1005105 Dept of Community Developi	45	45
59 1005115 Community Svcs	115	115
63 1005142 Senior Ctr & Volunteer Svcs	44	44
64 1005144 Halls Senior-Special Events	2	2
65 1005145 Frank Strang Senior Ctr	54	54
66 1005146 South Knox Senior Ctr	27	27
67 1005147 Halls Senior Ctr	41	41
68 1005148 Coryton Senior Ctr	37	37
70 1005157 TN Parks and Greenways	1	1
71 1005160 Veterans' Svcs	19	19
110 1007510 Fire Prevention	206	206
125 1008912 Training	54	54
126 1008915 Planning & Development	5	5
156 1008972 Medical Examiner	226	226
159 2350130 PW-Stormwater Mgmt	164	164
160 2350210 PW-Highway & Bridge	2,585	2,585
164 2350410 PW-Engineering	163	163
166 50000(20&30) Vehicle Svc Ctr Fund	1,009	1,009
170 FD 205x Public Library Fund	3,530	3,530
171 FD 210x Solid Waste Fund	1,223	1,223
172 FD 215x Air Quality Fund	329	329
184 FD 560x Tech Support Fund	112	112
999 2nd Allocation Orphans	(0)	(0)
Total	15,067	15,067

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.

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A. DEPARTMENT COSTS

	Amount	General Admin	Human Resources	Bright Start Wellness
Salaries	\$599,597	\$0	\$599,597	\$0
Salary % Split		.00%	100.00%	.00%
Benefits	107,192	0	107,192	0
	706,789	0	706,789	0
SUPPLY & SERVICES COST				
Services	51,186	0	46,245	4,941
Supplies/Materials	52,993	0	12,487	40,506
Other Expense	39,238	0	39,108	130
DEPARTMENT Cost Total	143,417	0	97,840	45,577
ADJUSTMENTS				
Total	850,206	0	804,629	45,577
General Admin Distribution		0	0	0
Grand Total	\$850,206		\$804,629	\$45,577

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Human Resources	Bright Start Wellness
1 Equipment Use	\$8,623	\$0	\$8,161	\$462
Subtotal - Equipment Use	8,623	0	8,161	462
3 Audit Services	726	0	687	39
Subtotal - 1000920 Internal Audit	726	0	687	39
4 Contract Review	3,202	0	3,030	172
Subtotal - 1003210 Law Department	3,202	0	3,030	172
6 ADA/FMLA SVC	357	0	338	19
Subtotal - 1003320 ADA	357	0	338	19
7 Department Review	253	0	239	14
Subtotal - 1003340 Strategic Planning	253	0	239	14
9 Mail Room	0	878	831	47
Subtotal - 1003910 Mail Room-Operat	0	878	831	47
11 Budget	0	413	391	22
11 Accounting	0	1,248	1,181	67
11 Accounts Payable	0	1,099	1,040	59
11 Payroll	0	4,060	3,842	218
11 Accounts Receivable	0	426	403	23
Subtotal - 1005710 Finance	0	7,246	6,858	388
12 Purchasing	0	46	44	2
Subtotal - 1006010 Purchasing	0	46	44	2
13 Property Management	0	3,739	3,539	200
Subtotal - 1006020 Property Managen	0	3,739	3,539	200
14 Building Maintenance	0	1,695	1,604	91
Subtotal - 1006030 County Building M	0	1,695	1,604	91
15 General Fund Audit	0	1,345	1,273	72

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Human Resources	Bright Start Wellness
Subtotal - 1006930 Auditing Contract	\$0	\$1,345	\$1,273	\$72
16 Network Support - County	0	19,956	18,886	1,070
16 Network Support - All Users	0	19,266	18,233	1,033
Subtotal - 1007910 Information Techn	0	39,222	37,119	2,103
17 Records Storage	0	1,907	1,805	102
Subtotal - 1007920 Records Managen	0	1,907	1,805	102
19 County Trustee	0	1,757	1,663	94
Subtotal - 1009710 County Trustee	0	1,757	1,663	94
21 Risk Overhead	0	24	23	1
Subtotal - 54000(10&20&30) Risk Mnc	0	24	23	1
3 Audit Services	0	62	59	3
Subtotal - 1000920 Internal Audit	0	62	59	3
4 Contract Review	0	224	212	12
Subtotal - 1003210 Law Department	0	224	212	12
6 ADA/FMLA SVC	0	29	27	2
Subtotal - 1003320 ADA	0	29	27	2
7 Department Review	0	0	0	0
Subtotal - 1003340 Strategic Planning	0	0	0	0
Total Incoming	13,161	58,174	67,511	3,824
C. TOTAL ALLOCATED		\$921,541	%94.64 \$872,140	%5.36 \$49,401

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Human Resources Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.14%	\$1,176	\$0	\$1,176	\$0	\$1,176
3	1000920 Internal Audit	0.14%	1,176	0	1,176	0	1,176
4	1003210 Law Department	0.72%	5,881	0	5,881	0	5,881
5	1003310 County Mayor	0.41%	3,333	0	3,333	0	3,333
6	1003320 ADA	0.05%	392	0	392	0	392
9	1003910 Mail Room-Operating	0.10%	784	0	784	54	838
10	1005415 Health Administration	0.62%	5,097	0	5,097	349	5,446
11	1005710 Finance	1.58%	12,938	0	12,938	885	13,823
12	1006010 Purchasing	0.62%	5,097	0	5,097	349	5,446
13	1006020 Property Management	0.24%	1,960	0	1,960	134	2,094
14	1006030 County Building Maintenance	0.43%	3,529	0	3,529	241	3,770
16	1007910 Information Technology	2.04%	16,663	0	16,663	1,139	17,803
17	1007920 Records Management	0.29%	2,352	0	2,352	161	2,513
18	1008903 Sheriff Administration	0.72%	5,881	0	5,881	402	6,283
20	2350110 PW-Administration	0.19%	1,568	0	1,568	107	1,676
21	54000(10&20&30) Risk Mngt Fund	0.29%	2,352	0	2,352	161	2,513
22	1000010 Attorney General	1.68%	13,723	0	13,723	938	14,661
23	1000020 Bad Check Unit	0.29%	2,352	0	2,352	161	2,513
26	1000330 IV-D Child Support Clerk	0.74%	6,077	0	6,077	416	6,493
35	1001810 Election Commission	0.53%	4,313	0	4,313	295	4,608
39	1002140 General Sessions Court Judi	0.58%	4,705	0	4,705	322	5,027
40	1002150 Jury Commission	0.05%	392	0	392	27	419
41	1002410 Juvenile Court Judges	2.06%	16,859	0	16,859	1,153	18,012
42	1002420 IV-D Referee Program	0.55%	4,509	0	4,509	308	4,817
43	1002710 Juvenile Court-Clerk	0.53%	4,313	0	4,313	295	4,608
44	1003010 Juvenile Svc Center	3.02%	24,701	0	24,701	1,689	26,390
45	1003330 Legislative Delegation	0.05%	392	0	392	27	419
50	1004210 Probation Office	0.94%	7,645	0	7,645	523	8,168
52	1004510 Office of Neighborhoods	0.14%	1,176	0	1,176	80	1,257
53	1004810 Park Maintenance	1.97%	16,075	0	16,075	1,099	17,174
55	1004830 Recreation Administration	0.36%	2,941	0	2,941	201	3,142
57	1005105 Dept of Community Developi	0.10%	784	0	784	54	838
59	1005115 Community Svcs	0.17%	1,372	0	1,372	94	1,466
63	1005142 Senior Ctr & Volunteer Svcs	0.05%	392	0	392	27	419
65	1005145 Frank Strang Senior Ctr	0.14%	1,176	0	1,176	80	1,257
66	1005146 South Knox Senior Ctr	0.07%	588	0	588	40	628
67	1005147 Halls Senior Ctr	0.12%	980	0	980	67	1,047
68	1005148 Coryton Senior Ctr	0.07%	588	0	588	40	628
69	1005149 Carter Senior Center	0.02%	196	0	196	13	209
71	1005160 Veterans' Svcs	0.07%	588	0	588	40	628
72	1005400 Support Services	1.90%	15,487	0	15,487	1,059	16,546
73	1005403 Preventive Health Svcs	1.44%	11,762	0	11,762	804	12,567

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Human Resources Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 1005406 Dental Svcs	16.50	0.79%	\$6,469	\$0	\$6,469	\$442	\$6,912
76 1005412 Food & Restaurant Inspectio	15.50	0.74%	6,077	0	6,077	416	6,493
77 1005421 Diagnostic Svcs	10.00	0.48%	3,921	0	3,921	268	4,189
80 1005430 Pediatric Care Svcs	17.50	0.84%	6,861	0	6,861	469	7,330
81 1005433 Pharmacy	11.00	0.53%	4,313	0	4,313	295	4,608
82 1005436 Primary Care Svcs	17.00	0.82%	6,665	0	6,665	456	7,121
83 1005439 Animal Control	8.00	0.38%	3,137	0	3,137	214	3,351
84 1005442 School Health Program	3.50	0.17%	1,372	0	1,372	94	1,466
85 1005445 Social Svcs	10.00	0.48%	3,921	0	3,921	268	4,189
86 1005448 Ground Water Svcs	5.50	0.26%	2,156	0	2,156	147	2,304
87 1005451 Vector Control Svcs	2.50	0.12%	980	0	980	67	1,047
88 1005454 Disease Surveillance & Inve:	7.00	0.34%	2,745	0	2,745	188	2,932
89 1005457 Vital Records	4.00	0.19%	1,568	0	1,568	107	1,676
90 1005460 Women's Health Svcs	3.00	0.14%	1,176	0	1,176	80	1,257
91 1005463 Community Health Svcs	7.00	0.34%	2,745	0	2,745	188	2,932
110 1007510 Fire Prevention	9.50	0.46%	3,725	0	3,725	255	3,979
111 1007520 Soil Conservation District	3.50	0.17%	1,372	0	1,372	94	1,466
112 1007530 Codes Administration	19.00	0.91%	7,449	0	7,449	509	7,959
114 1007720 Dirty Lot Ordinance	5.00	0.24%	1,960	0	1,960	134	2,094
115 1008110 Sheriff's Dept Merit System	4.00	0.19%	1,568	0	1,568	107	1,676
116 1008310 Property Assessor	35.50	1.70%	13,919	0	13,919	952	14,870
117 1008320 Equalization Board	4.50	0.22%	1,764	0	1,764	121	1,885
118 1008330 Digitized Mapping	5.00	0.24%	1,960	0	1,960	134	2,094
119 1008510 Public Defender	16.50	0.79%	6,469	0	6,469	442	6,912
122 1008900 Court Officers	54.00	2.59%	21,172	0	21,172	1,448	22,620
123 1008906 Records & Communication	47.00	2.26%	18,428	0	18,428	1,260	19,688
124 1008909 School Security	9.00	0.43%	3,529	0	3,529	241	3,770
125 1008912 Training	10.00	0.48%	3,921	0	3,921	268	4,189
126 1008915 Planning & Development	3.00	0.14%	1,176	0	1,176	80	1,257
127 1008918 Stop Violence Against Wome	9.00	0.43%	3,529	0	3,529	241	3,770
128 1008921 Patrol	176.00	8.45%	69,005	0	69,005	4,719	73,724
129 1008924 Warrants	54.00	2.59%	21,172	0	21,172	1,448	22,620
130 1008927 Detective	36.00	1.73%	14,115	0	14,115	965	15,080
131 1008928 DUI Litter Pick Up Crew	8.00	0.38%	3,137	0	3,137	214	3,351
132 1008930 Forensics	12.00	0.58%	4,705	0	4,705	322	5,027
133 1008933 Juvenile Division	3.00	0.14%	1,176	0	1,176	80	1,257
137 1008939 Batterer's Treatment	2.00	0.10%	784	0	784	54	838
140 1008942 Narcotics	17.00	0.82%	6,665	0	6,665	456	7,121
141 1008945 Internal Affairs	3.00	0.14%	1,176	0	1,176	80	1,257
142 1008948 Special Svcs	10.00	0.48%	3,921	0	3,921	268	4,189
149 1008957 Auxiliary Svcs	14.50	0.70%	5,685	0	5,685	389	6,074
150 1008960 Correctional Facilities	396.50	19.03%	155,458	0	155,458	10,630	166,088

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Human Resources Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 1008963 Temporary Detention Facilities	44.00	2.11%	\$17,251	\$0	\$17,251	\$1,180	\$18,431
155 1008969 Jail Commissary	7.00	0.34%	2,745	0	2,745	188	2,932
156 1008972 Medical Examiner	7.50	0.36%	2,941	0	2,941	201	3,142
158 2350120 PW-Highway Project Mgmt	3.00	0.14%	1,176	0	1,176	80	1,257
159 2350130 PW-Stormwater Mgmt	9.50	0.46%	3,725	0	3,725	255	3,979
160 2350210 PW-Highway & Bridge	83.50	4.01%	32,738	0	32,738	2,239	34,977
161 2350220 PW-Traffic Control	7.00	0.34%	2,745	0	2,745	188	2,932
164 2350410 PW-Engineering	9.50	0.46%	3,725	0	3,725	255	3,979
166 50000(20830) Vehicle Svc Ctr Fund	21.00	1.01%	8,234	0	8,234	563	8,797
167 5300010 Retirement Fund	7.50	0.36%	2,941	0	2,941	201	3,142
169 FD 200x Governmental Library Fund	1.50	0.07%	588	0	588	40	628
170 FD 205x Public Library Fund	188.00	9.02%	73,710	0	73,710	5,040	78,750
171 FD 210x Solid Waste Fund	28.00	1.34%	10,978	0	10,978	751	11,729
172 FD 215x Air Quality Fund	15.00	0.72%	5,881	0	5,881	402	6,283
195 FD 950x Grt School Foundation FD	1.00	0.05%	392	0	392	27	419
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	2,084.00	100.00%	817,084	0	817,084	55,055	872,140
Direct Bills					0		0
TOTAL					817,084		872,140

Bright Start Wellness Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	1000920 Internal Audit	0.14%	\$67	\$0	\$67	\$0	\$67
4	1003210 Law Department	0.72%	334	0	334	0	334
5	1003310 County Mayor	0.41%	189	0	189	0	189
6	1003320 ADA	0.05%	22	0	22	0	22
9	1003910 Mail Room-Operating	0.10%	44	0	44	3	48
10	1005415 Health Administration	0.62%	289	0	289	20	309
11	1005710 Finance	1.59%	734	0	734	50	784
12	1006010 Purchasing	0.62%	289	0	289	20	309
13	1006020 Property Management	0.24%	111	0	111	8	119
14	1006030 County Building Maintenance	0.43%	200	0	200	14	214
16	1007910 Information Technology	2.04%	945	0	945	65	1,010
17	1007920 Records Management	0.29%	133	0	133	9	143
18	1008903 Sheriff Administration	0.72%	334	0	334	23	356
20	2350110 PW-Administration	0.19%	89	0	89	6	95
21	54000(10&20&30) Risk Mngt Fund	0.29%	133	0	133	9	143
22	1000010 Attorney General	1.68%	778	0	778	53	832
23	1000020 Bad Check Unit	0.29%	133	0	133	9	143
26	1000330 IV-D Child Support Clerk	0.74%	345	0	345	24	368
35	1001810 Election Commission	0.53%	245	0	245	17	261
37	1002120 4th Circuit Court Judges Offi	0.58%	267	0	267	18	285
40	1002150 Jury Commission	0.05%	22	0	22	2	24
41	1002410 Juvenile Court Judges	2.07%	956	0	956	65	1,022
42	1002420 IV-D Referee Program	0.55%	256	0	256	17	273
43	1002710 Juvenile Court-Clerk	0.53%	245	0	245	17	261
44	1003010 Juvenile Svc Center	3.03%	1,401	0	1,401	96	1,497
45	1003330 Legislative Delegation	0.05%	22	0	22	2	24
50	1004210 Probation Office	0.94%	434	0	434	30	463
52	1004510 Office of Neighborhoods	0.14%	67	0	67	5	71
53	1004810 Park Maintenance	1.97%	912	0	912	62	974
55	1004830 Recreation Administration	0.36%	167	0	167	11	178
57	1005105 Dept of Community Developi	0.10%	44	0	44	3	48
59	1005115 Community Svcs	0.17%	78	0	78	5	83
63	1005142 Senior Ctr & Volunteer Svcs	0.05%	22	0	22	2	24
65	1005145 Frank Strang Senior Ctr	0.14%	67	0	67	5	71
66	1005146 South Knox Senior Ctr	0.07%	33	0	33	2	36
67	1005147 Halls Senior Ctr	0.12%	56	0	56	4	59
68	1005148 Coryton Senior Ctr	0.07%	33	0	33	2	36
69	1005149 Carter Senior Center	0.02%	11	0	11	1	12
71	1005160 Veterans Svcs	0.07%	33	0	33	2	36
72	1005400 Support Services	1.90%	879	0	879	60	938
73	1005403 Preventive Health Svcs	1.44%	667	0	667	46	713
74	1005406 Dental Svcs	0.79%	367	0	367	25	392

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Bright Start Wellness Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76	1005412 Food & Restaurant Inspectio	0.74%	\$345	\$0	\$345	\$24	\$368
77	1005421 Diagnostic Svcs	0.48%	222	0	222	15	238
80	1005430 Pediatric Care Svcs	0.84%	389	0	389	27	416
81	1005433 Pharmacy	0.53%	245	0	245	17	261
82	1005436 Primary Care Svcs	0.82%	378	0	378	26	404
83	1005439 Animal Control	0.38%	178	0	178	12	190
84	1005442 School Health Program	0.17%	78	0	78	5	83
85	1005445 Social Svcs	0.48%	222	0	222	15	238
86	1005448 Ground Water Svcs	0.26%	122	0	122	8	131
87	1005451 Vector Control Svcs	0.12%	56	0	56	4	59
88	1005454 Disease Surveillance & Invet	0.34%	156	0	156	11	166
89	1005457 Vital Records	0.19%	89	0	89	6	95
90	1005460 Women's Health Svcs	0.14%	67	0	67	5	71
91	1005463 Community Health Svcs	0.34%	156	0	156	11	166
110	1007510 Fire Prevention	0.46%	211	0	211	14	226
111	1007520 Soil Conservation District	0.17%	78	0	78	5	83
112	1007530 Codes Administration	0.91%	423	0	423	29	451
114	1007720 Dirty Lot Ordinance	0.24%	111	0	111	8	119
115	1008110 Sheriff's Dept Merit System	0.19%	89	0	89	6	95
116	1008310 Property Assessor	1.71%	790	0	790	54	843
117	1008320 Equalization Board	0.22%	100	0	100	7	107
118	1008330 Digitized Mapping	0.24%	111	0	111	8	119
119	1008510 Public Defender	0.79%	367	0	367	25	392
122	1008900 Court Officers	2.59%	1,201	0	1,201	82	1,283
123	1008906 Records & Communication	2.26%	1,045	0	1,045	71	1,117
124	1008909 School Security	0.43%	200	0	200	14	214
125	1008912 Training	0.48%	222	0	222	15	238
126	1008915 Planning & Development	0.14%	67	0	67	5	71
127	1008918 Stop Violence Against Wome	0.43%	200	0	200	14	214
128	1008921 Patrol	8.46%	3,914	0	3,914	267	4,182
129	1008924 Warrants	2.59%	1,201	0	1,201	82	1,283
130	1008927 Detective	1.73%	801	0	801	55	855
131	1008928 DUI Litter Pick Up Crew	0.38%	178	0	178	12	190
132	1008930 Forensics	0.58%	267	0	267	18	285
133	1008933 Juvenile Division	0.14%	67	0	67	5	71
137	1008939 Batterer's Treatment	0.10%	44	0	44	3	48
140	1008942 Narcotics	0.82%	378	0	378	26	404
141	1008945 Internal Affairs	0.14%	67	0	67	5	71
142	1008948 Special Svcs	0.48%	222	0	222	15	238
149	1008957 Auxiliary Svcs	0.70%	322	0	322	22	345
150	1008960 Correctional Facilities	19.05%	8,818	0	8,818	602	9,421
151	1008963 Temporary Detention Faciliti	2.11%	979	0	979	67	1,045

Knox County, TN
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2007
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Dept:8 1003610 Human Resources

Bright Start Wellness Allocations

	Number of FTE by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
155 1008969 Jail Commissary	7.00	0.34%	\$156	\$0	\$156	\$11	\$166
156 1008972 Medical Examiner	7.50	0.36%	167	0	167	11	178
158 2350120 PW-Highway Project Mgmt	3.00	0.14%	67	0	67	5	71
159 2350130 PW-Stormwater Mgmt	9.50	0.46%	211	0	211	14	226
160 2350210 PW-Highway & Bridge	83.50	4.01%	1,857	0	1,857	127	1,984
161 2350220 PW-Traffic Control	7.00	0.34%	156	0	156	11	166
164 2350410 PW-Engineering	9.50	0.46%	211	0	211	14	226
166 50000(20&30) Vehicle Svc Ctr Fund	21.00	1.01%	467	0	467	32	499
167 5300010 Retirement Fund	7.50	0.36%	167	0	167	11	178
169 FD 200x Governmental Library Fund	1.50	0.07%	33	0	33	2	36
170 FD 205x Public Library Fund	188.00	9.03%	4,181	0	4,181	286	4,467
171 FD 210x Solid Waste Fund	28.00	1.35%	623	0	623	43	665
172 FD 215x Air Quality Fund	15.00	0.72%	334	0	334	23	356
195 FD 950x Grt School Foundation FD	1.00	0.05%	22	0	22	2	24
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	2,081.00	100.00%	46,283	0	46,283	3,119	49,401
Direct Bills					0		0
TOTAL					46,283		49,401

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
0 DIRECT BILLED	0	\$0	\$0
2 1000910 County Commission	1,176	0	1,176
3 1000920 Internal Audit	1,176	67	1,243
4 1003210 Law Department	5,881	334	6,215
5 1003310 County Mayor	3,333	189	3,522
6 1003320 ADA	392	22	414
9 1003910 Mail Room-Operating	838	48	885
10 1005415 Health Administration	5,446	309	5,754
11 1005710 Finance	13,823	784	14,607
12 1006010 Purchasing	5,446	309	5,754
13 1006020 Property Management	2,094	119	2,213
14 1006030 County Building Maintenance	3,770	214	3,984
16 1007910 Information Technology	17,803	1,010	18,812
17 1007920 Records Management	2,513	143	2,656
18 1008903 Sheriff Administration	6,283	356	6,640
20 2350110 PW-Administration	1,676	95	1,771
21 54000(10&20&30) Risk Mngt Fund	2,513	143	2,656
22 1000010 Attorney General	14,661	832	15,493
23 1000020 Bad Check Unit	2,513	143	2,656
26 1000330 IV-D Child Support Clerk	6,493	368	6,861
35 1001810 Election Commission	4,608	261	4,869
37 1002120 4th Circuit Court Judges Offi	0	285	285
39 1002140 General Sessions Court Jud	5,027	0	5,027
40 1002150 Jury Commission	419	24	443
41 1002410 Juvenile Court Judges	18,012	1,022	19,034
42 1002420 IV-D Referee Program	4,817	273	5,090
43 1002710 Juvenile Court-Clerk	4,608	261	4,869
44 1003010 Juvenile Svc Center	26,390	1,497	27,887
45 1003330 Legislative Delegation	419	24	443
50 1004210 Probation Office	8,168	463	8,632
52 1004510 Office of Neighborhoods	1,257	71	1,328
53 1004810 Park Maintenance	17,174	974	18,148
55 1004830 Recreation Administration	3,142	178	3,320
57 1005105 Dept of Community Developi	838	48	885
59 1005115 Community Svcs	1,466	83	1,549
63 1005142 Senior Ctr & Volunteer Svcs	419	24	443
65 1005145 Frank Strang Senior Ctr	1,257	71	1,328
66 1005146 South Knox Senior Ctr	628	36	664
67 1005147 Halls Senior Ctr	1,047	59	1,107
68 1005148 Corryton Senior Ctr	628	36	664
69 1005149 Carter Senior Center	209	12	221

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
71 1005160 Veterans' Svcs	628	\$36	\$664
72 1005400 Support Services	16,546	938	17,484
73 1005403 Preventive Health Svcs	12,567	713	13,279
74 1005406 Dental Svcs	6,912	392	7,304
76 1005412 Food & Restaurant Inspectio	6,493	368	6,861
77 1005421 Diagnostic Svcs	4,189	238	4,426
80 1005430 Pediatric Care Svcs	7,330	416	7,746
81 1005433 Pharmacy	4,608	261	4,869
82 1005436 Primary Care Svcs	7,121	404	7,525
83 1005439 Animal Control	3,351	190	3,541
84 1005442 School Health Program	1,466	83	1,549
85 1005445 Social Svcs	4,189	238	4,426
86 1005448 Ground Water Svcs	2,304	131	2,435
87 1005451 Vector Control Svcs	1,047	59	1,107
88 1005454 Disease Surveillance & Inve:	2,932	166	3,099
89 1005457 Vital Records	1,676	95	1,771
90 1005460 Women's Health Svcs	1,257	71	1,328
91 1005463 Community Health Svcs	2,932	166	3,099
110 1007510 Fire Prevention	3,979	226	4,205
111 1007520 Soil Conservation District	1,466	83	1,549
112 1007530 Codes Administration	7,959	451	8,410
114 1007720 Dirty Lot Ordinance	2,094	119	2,213
115 1008110 Sheriff's Dept Merit System	1,676	95	1,771
116 1008310 Property Assessor	14,870	843	15,714
117 1008320 Equalization Board	1,885	107	1,992
118 1008330 Digitized Mapping	2,094	119	2,213
119 1008510 Public Defender	6,912	392	7,304
122 1008900 Court Officers	22,620	1,283	23,903
123 1008906 Records & Communication	19,688	1,117	20,804
124 1008909 School Security	3,770	214	3,984
125 1008912 Training	4,189	238	4,426
126 1008915 Planning & Development	1,257	71	1,328
127 1008918 Stop Violence Against Wome	3,770	214	3,984
128 1008921 Patrol	73,724	4,182	77,905
129 1008924 Warrants	22,620	1,283	23,903
130 1008927 Detective	15,080	855	15,935
131 1008928 DUI Litter Pick Up Crew	3,351	190	3,541
132 1008930 Forensics	5,027	285	5,312
133 1008933 Juvenile Division	1,257	71	1,328
137 1008939 Batterer's Treatment	838	48	885
140 1008942 Narcotics	7,121	404	7,525

ALLOCATION SUMMARY

Department	Human Resources	Bright Start Wellness	Total
141 1008945 Internal Affairs	1,257	\$71	\$1,328
142 1008948 Special Svcs	4,189	238	4,426
149 1008957 Auxiliary Svcs	6,074	345	6,418
150 1008960 Correctional Facilities	166,088	9,421	175,509
151 1008963 Temporary Detention Facilitik	18,431	1,045	19,476
155 1008969 Jail Commissary	2,932	166	3,099
156 1008972 Medical Examiner	3,142	178	3,320
158 2350120 PW-Highway Project Mgmt	1,257	71	1,328
159 2350130 PW-Stormwater Mgmt	3,979	226	4,205
160 2350210 PW-Highway & Bridge	34,977	1,984	36,961
161 2350220 PW-Traffic Control	2,932	166	3,099
164 2350410 PW-Engineering	3,979	226	4,205
166 50000(20&30) Vehicle Svc Ctr Fund	8,797	499	9,296
167 5300010 Retirement Fund	3,142	178	3,320
169 FD 200x Governmental Library Fund	628	36	664
170 FD 205x Public Library Fund	78,750	4,467	83,217
171 FD 210x Solid Waste Fund	11,729	665	12,394
172 FD 215x Air Quality Fund	6,283	356	6,640
195 FD 950x Grt School Foundation FD	419	24	443
999 2nd Allocation Orphans	(0)	(0)	(0)
Total	872,140	49,401	921,541

MAILROOM - OPERATING (1003910)

Nature and Extent of Services

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:9 1003910 Mail Room-Operating

A. DEPARTMENT COSTS

	Amount	General Admin	Mail Room
Salaries	\$44,130	\$0	\$44,130
Salary % Split		.00%	100.00%
Benefits	13,547	0	13,547
	57,677	0	57,677
SUPPLY & SERVICES COST			
Services	12,616	0	12,616
Supplies/Materials	1,113	0	1,113
Other Expenses	6,804	0	6,804
DEPARTMENT Cost Total	20,533	0	20,533
ADJUSTMENTS			
Total	78,210	0	78,210
General Admin Distribution		0	0
Grand Total	\$78,210		\$78,210

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Mail Room
1 Equipment Use	\$78	\$0	\$78
Subtotal - Equipment Use	78	0	78
3 Audit Services	223	0	223
Subtotal - 1000920 Internal Audit	223	0	223
4 Contract Review	295	0	295
Subtotal - 1003210 Law Department	295	0	295
6 ADA/FMLA SVC	60	0	60
Subtotal - 1003320 ADA	60	0	60
8 Human Resources	784	0	784
8 Bright Start Wellness	44	0	44
Subtotal - 1003610 Human Resources	828	0	828
11 Budget	0	38	38
11 Accounting	0	384	384
11 Accounts Payable	0	318	318
11 Payroll	0	398	398
Subtotal - 1005710 Finance	0	1,138	1,138
12 Purchasing	0	31	31
Subtotal - 1006010 Purchasing	0	31	31
13 Property Management	0	50	50
Subtotal - 1006020 Property Managen	0	50	50
14 Building Maintenance	0	320	320
Subtotal - 1006030 County Building M	0	320	320
15 General Fund Audit	0	414	414
Subtotal - 1006930 Auditing Contract	0	414	414
16 Network Support - County	0	3,070	3,070

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:9 1003910 Mail Room-Operating

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Mail Room
16 Network Support - All Users	\$0	\$2,964	\$2,964
Subtotal - 1007910 Information Techn	0	6,034	6,034
19 County Trustee	0	540	540
Subtotal - 1009710 County Trustee	0	540	540
3 Audit Services	0	19	19
Subtotal - 1000920 Internal Audit	0	19	19
4 Contract Review	0	21	21
Subtotal - 1003210 Law Department	0	21	21
6 ADA/FMLA SVC	0	5	5
Subtotal - 1003320 ADA	0	5	5
8 Human Resources	0	54	54
8 Bright Start Wellness	0	3	3
Subtotal - 1003610 Human Resources	0	57	57
Total Incoming	1,484	8,629	10,113
			%100.00
C. TOTAL ALLOCATED		\$88,323	\$88,323

Knox County, TN
OMB A-87 Cost Allocation Plan

Mail Room Allocations

	Chargebacks by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.81%	\$645	\$0	\$645	\$0	\$645
4	1003210 Law Department	0.74%	588	0	588	0	588
5	1003310 County Mayor	1.36%	1,086	0	1,086	0	1,086
6	1003320 ADA	0.03%	24	0	24	0	24
8	1003610 Human Resources	1.10%	878	0	878	0	878
11	1005710 Finance	5.46%	4,353	0	4,353	491	4,845
12	1006010 Purchasing	0.38%	304	0	304	34	338
13	1006020 Property Management	0.00%	2	0	2	0	3
16	1007910 Information Technology	0.31%	250	0	250	28	278
17	1007920 Records Management	0.25%	203	0	203	23	226
18	1008903 Sheriff Administration	10.20%	8,127	0	8,127	917	9,044
20	2350110 PW-Administration	0.00%	0	0	0	0	0
22	1000010 Attorney General	3.35%	2,670	0	2,670	301	2,971
24	1000310 Circuit Court Clerk's Office	3.72%	2,965	0	2,965	335	3,299
25	1000320 Civil Sessions Clerk's Office	1.94%	1,545	0	1,545	174	1,720
27	1000610 Probate Court	3.39%	2,701	0	2,701	305	3,006
28	1000620 Chancery Court	5.19%	4,136	0	4,136	467	4,603
30	1000930 Codes Commission	0.00%	0	0	0	0	0
32	1001510 4th Circuit Court Clerk Office	7.47%	5,950	0	5,950	671	6,622
33	1001520 Criminal Court Clerk's Office	2.98%	2,373	0	2,373	268	2,640
34	1001530 Criminal Sessions Clerk Office	4.35%	3,467	0	3,467	391	3,858
35	1001810 Election Commission	8.22%	6,551	0	6,551	739	7,290
36	1002110 Circuit Court Judge's Office	0.03%	20	0	20	2	22
37	1002120 4th Circuit Court Judges Offi	0.46%	368	0	368	41	409
38	1002130 Criminal Court Judge's Office	0.01%	5	0	5	1	5
39	1002140 General Sessions Court Judge's Office	0.24%	192	0	192	22	214
40	1002150 Jury Commission	1.73%	1,379	0	1,379	156	1,535
41	1002410 Juvenile Court Judges	0.00%	3	0	3	0	4
42	1002420 IV-D Referee Program	0.03%	23	0	23	3	26
46	1003350 Senior Summit	0.20%	161	0	161	18	179
47	1003360 Read With Me	0.37%	296	0	296	33	329
50	1004210 Probation Office	0.18%	143	0	143	16	159
52	1004510 Office of Neighborhoods	0.73%	585	0	585	66	651
55	1004830 Recreation Administration	0.17%	135	0	135	15	150
57	1005105 Dept of Community Developi	0.10%	78	0	78	9	86
59	1005115 Community Svcs	0.22%	174	0	174	20	194
63	1005142 Senior Ctr & Volunteer Svcs	0.03%	24	0	24	3	27
65	1005145 Frank Strang Senior Ctr	0.01%	11	0	11	1	12
67	1005147 Halls Senior Ctr	1.27%	1,014	0	1,014	114	1,128
68	1005148 Corryton Senior Ctr	0.48%	384	0	384	43	428
71	1005160 Veterans' Svcs	0.02%	16	0	16	2	18
110	1007510 Fire Prevention	0.36%	285	0	285	32	318

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:9 1003910 Mail Room-Operating

Mail Room Allocations

	Chargebacks by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 1007530 Codes Administration	6,057.80	2.05%	\$1,634	\$0	\$1,634	\$184	\$1,819
113 1007710 Wastewater	16,063.35	5.44%	4,334	0	4,334	489	4,823
115 1008110 Sheriff's Dept Merit System	2,186.47	0.74%	590	0	590	67	656
116 1008310 Property Assessor	17,592.31	5.96%	4,746	0	4,746	536	5,282
120 1008710 Register of Deeds Office	23,052.35	7.80%	6,219	0	6,219	702	6,921
158 2350120 PW-Highway Project Mgmt	21.73	0.01%	6	0	6	1	7
159 2350130 PW-Stormwater Mgmt	108.05	0.04%	29	0	29	3	32
160 2350210 PW-Highway & Bridge	0.73	0.00%	0	0	0	0	0
164 2350410 PW-Engineering	48.67	0.02%	13	0	13	1	15
167 5300010 Retirement Fund	8,239.84	2.79%	2,223	0	2,223	251	2,474
168 FD 105x General Grants Fund	531.76	0.18%	143	0	143	16	160
169 FD 200x Governmental Library Fund	0.78	0.00%	0	0	0	0	0
170 FD 205x Public Library Fund	52.38	0.02%	14	0	14	2	16
171 FD 210x Solid Waste Fund	29.07	0.01%	8	0	8	1	9
182 FD 520x Employees Benefit Fund	4,522.36	1.53%	1,220	0	1,220	138	1,358
191 FD 920x MPC Fund	16,291.71	5.52%	4,395	0	4,395	496	4,891
192 FD 925x E-911 Fund	0.87	0.00%	0	0	0	0	0
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	295,386.74	100.00%	79,694	0	79,694	8,629	88,323
Direct Bills				0	0		0
TOTAL					79,694		88,323

ALLOCATION SUMMARY

Department	Mail Room	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	645	645
4 1003210 Law Department	588	588
5 1003310 County Mayor	1,086	1,086
6 1003320 ADA	24	24
8 1003610 Human Resources	878	878
11 1005710 Finance	4,845	4,845
12 1006010 Purchasing	338	338
13 1006020 Property Management	3	3
16 1007910 Information Technology	278	278
17 1007920 Records Management	226	226
18 1008903 Sheriff Administration	9,044	9,044
20 2350110 PW-Administration	0	0
22 1000010 Attorney General	2,971	2,971
24 1000310 Circuit Court Clerk's Office	3,299	3,299
25 1000320 Civil Sessions Clerk's Office	1,720	1,720
27 1000610 Probate Court	3,006	3,006
28 1000620 Chancery Court	4,603	4,603
30 1000930 Codes Commission	0	0
32 1001510 4th Circuit Court Clerk Office	6,622	6,622
33 1001520 Criminal Court Clerk's Office	2,640	2,640
34 1001530 Criminal Sessions Clerk Offic	3,858	3,858
35 1001810 Election Commission	7,290	7,290
36 1002110 Circuit Court Judge's Office	22	22
37 1002120 4th Circuit Court Judges Offi	409	409
38 1002130 Criminal Court Judge's Office	5	5
39 1002140 General Sessions Court Judg	214	214
40 1002150 Jury Commission	1,535	1,535
41 1002410 Juvenile Court Judges	4	4
42 1002420 IV-D Referee Program	26	26
46 1003350 Senior Summit	179	179
47 1003360 Read With Me	329	329
50 1004210 Probation Office	159	159
52 1004510 Office of Neighborhoods	651	651
55 1004830 Recreation Administration	150	150
57 1005105 Dept of Community Developi	86	86
59 1005115 Community Svcs	194	194
63 1005142 Senior Ctr & Volunteer Svcs	27	27
65 1005145 Frank Strang Senior Ctr	12	12
67 1005147 Halls Senior Ctr	1,128	1,128
68 1005148 Corryton Senior Ctr	428	428

ALLOCATION SUMMARY

Department	Mail Room	Total
71 1005160 Veterans' Svcs	18	\$18
110 1007510 Fire Prevention	318	318
112 1007530 Codes Administration	1,819	1,819
113 1007710 Wastewater	4,823	4,823
115 1008110 Sheriff's Dept Merit System	656	656
116 1008310 Property Assessor	5,282	5,282
120 1008710 Register of Deeds Office	6,921	6,921
158 2350120 PW-Highway Project Mgmt	7	7
159 2350130 PW-Stormwater Mgmt	32	32
160 2350210 PW-Highway & Bridge	0	0
164 2350410 PW-Engineering	15	15
167 5300010 Retirement Fund	2,474	2,474
168 FD 105x General Grants Fund	160	160
169 FD 200x Governmental Library Fund	0	0
170 FD 205x Public Library Fund	16	16
171 FD 210x Solid Waste Fund	9	9
182 FD 520x Employees Benefit Fund	1,358	1,358
191 FD 920x MPC Fund	4,891	4,891
192 FD 925x E-911 Fund	0	0
999 2nd Allocation Orphans	(0)	(0)
Total	88,323	88,323

HEALTH ADMINISTRATION (1005415) **Nature and Extent of Services**

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008

Dept:10 1005415 Health Administration

A. DEPARTMENT COSTS

		Amount	General Admin	Department Administration
Salaries	S1	\$666,502	\$0	\$666,502
Salary % Split			.00%	100.00%
Benefits	S	153,606	0	153,606
		820,108	0	820,108
SUPPLY & SERVICES COST				
Services	S	40,422	0	40,422
Supplies and Materials	S	15,363	0	15,363
DEPARTMENT Cost Total		55,785	0	55,785
ADJUSTMENTS				
Total		875,893	0	875,893
General Admin Distribution			0	0
Grand Total		\$875,893		\$875,893

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008

Dept:10 1005415 Health Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
3 Audit Services	\$1,057	\$0	\$1,057
Subtotal - 1000920 Internal Audit	1,057	0	1,057
4 Contract Review	3,298	0	3,298
Subtotal - 1003210 Law Department	3,298	0	3,298
6 ADA/FMLA SVC	387	0	387
6 Interpreters	2,962	0	2,962
Subtotal - 1003320 ADA	3,349	0	3,349
7 Department Review	261	0	261
Subtotal - 1003340 Strategic Planning	261	0	261
8 Human Resources	5,097	0	5,097
8 Bright Start Wellness	289	0	289
Subtotal - 1003610 Human Resources	5,386	0	5,386
11 Budget	0	426	426
11 Accounting	0	1,818	1,818
11 Accounts Payable	0	1,804	1,804
11 Payroll	0	2,500	2,500
11 Accounts Receivable	0	1,118	1,118
Subtotal - 1005710 Finance	0	7,666	7,666
12 Purchasing	0	169	169
12 P-Card	0	2,374	2,374
Subtotal - 1006010 Purchasing	0	2,543	2,543
13 Property Management	0	20,639	20,639
Subtotal - 1006020 Property Managen	0	20,639	20,639
14 Building Maintenance	0	70,846	70,846
Subtotal - 1006030 County Building M	0	70,846	70,846
15 General Fund Audit	0	1,960	1,960

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Dept:10 1005415 Health Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1006930 Auditing Contract	\$0	\$1,960	\$1,960
16 Network Support - County	0	350,003	350,003
16 Network Support - All Users	0	337,892	337,892
Subtotal - 1007910 Information Techn	0	687,895	687,895
17 Records Storage	0	34,060	34,060
Subtotal - 1007920 Records Managen	0	34,060	34,060
19 County Trustee	0	2,560	2,560
Subtotal - 1009710 County Trustee	0	2,560	2,560
3 Audit Services	0	90	90
Subtotal - 1000920 Internal Audit	0	90	90
4 Contract Review	0	231	231
Subtotal - 1003210 Law Department	0	231	231
6 ADA/FMLA SVC	0	31	31
6 Interpreters	0	236	236
Subtotal - 1003320 ADA	0	267	267
7 Department Review	0	0	0
Subtotal - 1003340 Strategic Planning	0	0	0
8 Human Resources	0	349	349
8 Bright Start Wellness	0	20	20
Subtotal - 1003610 Human Resources	0	369	369
Total Incoming	13,351	829,126	842,477
C. TOTAL ALLOCATED		\$1,718,370	\$1,718,370
			%100.00

Knox County, TN
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Department Administration Allocations

	FTE of Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 1005400 Support Services	39.50	19.04%	\$169,278	\$0	\$169,278	\$157,834	\$327,111
73 1005403 Preventive Health Svcs	30.00	14.46%	128,565	0	128,565	119,874	248,439
74 1005406 Dental Svcs	16.50	7.95%	70,711	0	70,711	65,931	136,641
76 1005412 Food & Restaurant Inspectio	15.50	7.47%	66,425	0	66,425	61,935	128,360
77 1005421 Diagnostic Svcs	10.00	4.82%	42,855	0	42,855	39,958	82,813
80 1005430 Pediatric Care Svcs	17.50	8.43%	74,996	0	74,996	69,926	144,923
81 1005433 Pharmacy	11.00	5.30%	47,141	0	47,141	43,954	91,094
82 1005436 Primary Care Svcs	17.00	8.19%	72,854	0	72,854	67,928	140,782
83 1005439 Animal Control	8.00	3.86%	34,284	0	34,284	31,966	66,250
84 1005442 School Health Program	3.50	1.69%	14,999	0	14,999	13,985	28,985
85 1005445 Social Svcs	10.00	4.82%	42,855	0	42,855	39,958	82,813
86 1005448 Ground Water Svcs	5.50	2.65%	23,570	0	23,570	21,977	45,547
87 1005451 Vector Control Svcs	2.50	1.20%	10,714	0	10,714	9,989	20,703
88 1005454 Disease Surveillance & Inves	7.00	3.37%	29,999	0	29,999	27,971	57,969
89 1005457 Vital Records	4.00	1.93%	17,142	0	17,142	15,983	33,125
90 1005460 Women's Health Svcs	3.00	1.45%	12,857	0	12,857	11,987	24,844
91 1005463 Community Health Svcs	7.00	3.37%	29,999	0	29,999	27,971	57,969
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	207.50	100.00%	889,244	0	889,244	829,126	1,718,370
Direct Bills					0		0
TOTAL					889,244		1,718,370

ALLOCATION SUMMARY

Department	Department Administration	Total
0 DIRECT BILLED	0	\$0
72 1005400 Support Services	327,111	327,111
73 1005403 Preventive Health Svcs	248,439	248,439
74 1005406 Dental Svcs	136,641	136,641
76 1005412 Food & Restaurant Inspection	128,360	128,360
77 1005421 Diagnostic Svcs	82,813	82,813
80 1005430 Pediatric Care Svcs	144,923	144,923
81 1005433 Pharmacy	91,094	91,094
82 1005436 Primary Care Svcs	140,782	140,782
83 1005439 Animal Control	66,250	66,250
84 1005442 School Health Program	28,985	28,985
85 1005445 Social Svcs	82,813	82,813
86 1005448 Ground Water Svcs	45,547	45,547
87 1005451 Vector Control Svcs	20,703	20,703
88 1005454 Disease Surveillance & Inves	57,969	57,969
89 1005457 Vital Records	33,125	33,125
90 1005460 Women's Health Svcs	24,844	24,844
91 1005463 Community Health Svcs	57,969	57,969
999 2nd Allocation Orphans	(0)	(0)
Total	1,718,370	1,718,370

FINANCE DEPARTMENT (1005710) **Nature and Extent of Services**

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

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

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

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

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

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

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

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

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A. DEPARTMENT COSTS

	Amount	General Admin	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
Salaries	\$1,535,107	\$245,617	\$184,213	\$260,968	\$353,075	\$368,426	\$122,809
<i>Salary % Split</i>		<i>16.00%</i>	<i>12.00%</i>	<i>17.00%</i>	<i>23.00%</i>	<i>24.00%</i>	<i>8.00%</i>
Benefits	382,847	61,256	45,942	65,084	88,055	91,883	30,628
	1,917,954	306,873	230,155	326,052	441,130	460,309	153,437
SUPPLY & SERVICES COST							
Services	135,528	21,684	16,263	23,040	31,171	32,527	10,842
Supplies/Materials	45,115	7,218	5,414	7,670	10,376	10,828	3,609
Other Expenses	64,637	10,342	7,756	10,988	14,867	15,513	5,171
DEPARTMENT Cost Total	245,280	39,244	29,433	41,698	56,414	58,868	19,622
ADJUSTMENTS							
Total	2,163,234	346,117	259,588	367,750	497,544	519,177	173,059
General Admin Distribution		(346,117)	49,445	70,047	94,770	98,891	32,964
Grand Total	\$2,163,235	\$309,033	\$437,797	\$592,314	\$618,068	\$206,023	

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
1 Equipment Use	\$25,556	\$0	\$3,651	\$5,172	\$6,997	\$7,302	\$2,434
Subtotal - Equipment Use	25,556	0	3,651	5,172	6,997	7,302	2,434
3 Audit Services	774	0	111	157	212	221	74
Subtotal - 1000920 Internal Audit	774	0	111	157	212	221	74
4 Contract Review	8,146	0	1,164	1,649	2,230	2,327	776
Subtotal - 1003210 Law Department	8,146	0	1,164	1,649	2,230	2,327	776
6 ADA/FMLA SVC	982	0	140	199	269	281	94
Subtotal - 1003320 ADA	982	0	140	199	269	281	94
7 Department Review	644	0	92	130	176	184	61
Subtotal - 1003340 Strategic Planning	644	0	92	130	176	184	61
8 Human Resources	12,938	0	1,848	2,618	3,543	3,697	1,232
8 Bright Start Wellness	734	0	105	149	201	210	70
Subtotal - 1003610 Human Resources	13,672	0	1,953	2,767	3,744	3,906	1,302
9 Mail Room	4,353	0	622	881	1,192	1,244	415
Subtotal - 1003910 Mail Room-Operat	4,353	0	622	881	1,192	1,244	415
12 Purchasing	0	431	62	87	118	123	41
Subtotal - 1006010 Purchasing	0	431	62	87	118	123	41
13 Property Management	0	4,287	612	868	1,174	1,225	408
Subtotal - 1006020 Property Managen	0	4,287	612	868	1,174	1,225	408
14 Building Maintenance	0	3,028	433	613	829	865	288
Subtotal - 1006030 County Building M	0	3,028	433	613	829	865	288
15 General Fund Audit	0	1,435	205	290	393	410	137
Subtotal - 1006930 Auditing Contract	0	1,435	205	290	393	410	137
16 Network Support - County	0	55,264	7,895	11,184	15,132	15,790	5,263

Knox County, TN
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Dept:11 1005710 Finance

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable
16 Network Support - All Users	\$0	\$53,351	\$7,622	\$10,797	\$14,608	\$15,243	\$5,081
Subtotal - 1007910 Information Techn	0	108,615	15,516	21,982	29,740	31,033	10,344
17 Records Storage	0	19,483	2,783	3,943	5,335	5,567	1,856
Subtotal - 1007920 Records Managen	0	19,483	2,783	3,943	5,335	5,567	1,856
19 County Trustee	0	1,874	268	379	513	535	178
Subtotal - 1009710 County Trustee	0	1,874	268	379	513	535	178
21 Risk Overhead	0	2	0	0	1	1	0
Subtotal - 54000(10&20&30) Risk Min	0	2	0	0	1	1	0
3 Audit Services	0	66	9	13	18	19	6
Subtotal - 1000920 Internal Audit	0	66	9	13	18	19	6
4 Contract Review	0	570	81	115	156	163	54
Subtotal - 1003210 Law Department	0	570	81	115	156	163	54
6 ADA/FMLA SVC	0	79	11	16	22	23	8
Subtotal - 1003320 ADA	0	79	11	16	22	23	8
7 Department Review	0	0	0	0	0	0	0
Subtotal - 1003340 Strategic Planning	0	0	0	0	0	0	0
8 Human Resources	0	885	126	179	242	253	84
8 Bright Start Wellness	0	50	7	10	14	14	5
Subtotal - 1003610 Human Resources	0	935	134	189	256	267	89
9 Mail Room	0	491	70	99	134	140	47
Subtotal - 1003910 Mail Room-Operat	0	491	70	99	134	140	47
Total Incoming	54,127	141,296	27,918	39,550	53,509	55,835	18,612
			%14.29	%20.24	%27.38	%28.57	%9.52
C. TOTAL ALLOCATED		\$2,358,658	\$336,951	\$477,347	\$645,823	\$673,903	\$224,634

Knox County, TN
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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.13%	\$414	\$0	\$414	\$0	\$414
3	1000920 Internal Audit	0.03%	101	0	101	0	101
4	1003210 Law Department	0.32%	1,004	0	1,004	0	1,004
5	1003310 County Mayor	0.18%	583	0	583	0	583
6	1003320 ADA	0.01%	33	0	33	0	33
7	1003340 Strategic Planning	0.00%	7	0	7	0	7
8	1003610 Human Resources	0.13%	413	0	413	0	413
9	1003910 Mail Room-Operating	0.01%	38	0	38	0	38
10	1005415 Health Administration	0.13%	426	0	426	0	426
12	1006010 Purchasing	0.11%	355	0	355	23	378
13	1006020 Property Management	0.05%	145	0	145	9	155
14	1006030 County Building Maintenance	0.09%	283	0	283	18	302
15	1006930 Auditing Contract	0.03%	80	0	80	5	85
16	1007910 Information Technology	0.72%	2,272	0	2,272	146	2,418
17	1007920 Records Management	0.07%	207	0	207	13	220
18	1008903 Sheriff Administration	1.37%	4,351	0	4,351	280	4,631
19	1009710 County Trustee	0.06%	190	0	190	12	202
20	2350110 PW-Administration	0.07%	236	0	236	15	251
21	54000(10&20&30) Risk Mngt Fund	0.43%	1,368	0	1,368	88	1,456
22	1000010 Attorney General	0.34%	1,090	0	1,090	70	1,160
23	1000020 Bad Check Unit	0.01%	38	0	38	2	40
24	1000310 Circuit Court Clerk's Office	0.01%	45	0	45	3	48
25	1000320 Civil Sessions Clerk's Office	0.02%	49	0	49	3	52
26	1000330 IV-D Child Support Clerk	0.10%	307	0	307	20	327
27	1000610 Probate Court	0.01%	37	0	37	2	39
28	1000620 Chancery Court	0.03%	98	0	98	6	105
30	1000930 Codes Commission	0.00%	3	0	3	0	3
31	1001210 County Clerk's Office	0.14%	459	0	459	30	488
32	1001510 4th Circuit Court Clerk Office	0.02%	62	0	62	4	66
33	1001520 Criminal Court Clerk's Office	0.04%	142	0	142	9	151
34	1001530 Criminal Sessions Clerk Office	0.03%	95	0	95	6	101
35	1001810 Election Commission	0.24%	745	0	745	48	793
36	1002110 Circuit Court Judge's Office	0.01%	43	0	43	3	45
37	1002120 4th Circuit Court Judges Office	0.01%	18	0	18	1	19
38	1002130 Criminal Court Judge's Office	0.02%	67	0	67	4	72
39	1002140 General Sessions Court Judge	0.22%	710	0	710	46	756
40	1002150 Jury Commission	0.04%	137	0	137	9	146
41	1002410 Juvenile Court Judges	0.43%	1,355	0	1,355	87	1,442
42	1002420 IV-D Referee Program	0.09%	287	0	287	18	305
43	1002710 Juvenile Court-Clerk	0.09%	296	0	296	19	315
44	1003010 Juvenile Svc Center	0.46%	1,455	0	1,455	94	1,549
45	1003330 Legislative Delegation	0.01%	28	0	28	2	30

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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	1003350 Senior Summit						
47	1003360 Read With Me	0.01%	\$41	\$0	\$41	\$3	\$44
48	1003370 UT/Knox County Extension	0.00%	5	0	5	0	6
50	1004210 Probation Office	0.05%	154	0	154	10	164
52	1004510 Office of Neighborhoods	0.16%	494	0	494	32	526
53	1004810 Park Maintenance	0.03%	85	0	85	5	90
55	1004830 Recreation Administration	0.34%	1,068	0	1,068	69	1,137
56	1004835 Legacy Park	0.17%	541	0	541	35	576
57	1005105 Dept of Community Developi	0.01%	24	0	24	2	26
59	1005115 Community Svcs	0.02%	73	0	73	5	78
60	1005120 Indigents Asst (CAC/Pauper	0.06%	188	0	188	12	200
62	1005135 John Tarleton Home	0.04%	127	0	127	8	136
63	1005142 Senior Ctr & Volunteer Svcs	0.10%	315	0	315	20	336
64	1005144 Halls Senior-Special Events	0.02%	73	0	73	5	77
65	1005145 Frank Strang Senior Ctr	0.00%	3	0	3	0	3
66	1005146 South Knox Senior Ctr	0.03%	88	0	88	6	94
67	1005147 Halls Senior Ctr	0.01%	45	0	45	3	48
68	1005148 Corryton Senior Ctr	0.02%	66	0	66	4	71
70	1005157 TN Parks and Greenways	0.02%	60	0	60	4	64
71	1005160 Veterans' Svcs	0.00%	1	0	1	0	2
72	1005400 Support Services	0.01%	31	0	31	2	33
73	1005403 Preventive Health Svcs	0.50%	1,570	0	1,570	101	1,671
74	1005406 Dental Svcs	0.30%	952	0	952	61	1,014
75	1005409 Emergency Medical Service	0.14%	428	0	428	28	455
76	1005412 Food & Restaurant Inspectio	0.01%	19	0	19	1	20
77	1005421 Diagnostic Svcs	0.13%	414	0	414	27	441
78	1005424 Medical & Dental - Indig Car	0.09%	276	0	276	18	294
80	1005430 Pediatric Care Svcs	0.81%	2,552	0	2,552	164	2,717
81	1005433 Pharmacy	0.16%	521	0	521	34	555
82	1005436 Primary Care Svcs	0.23%	726	0	726	47	773
83	1005439 Animal Control	0.11%	354	0	354	23	377
84	1005442 School Health Program	0.06%	181	0	181	12	192
85	1005445 Social Svcs	0.06%	193	0	193	12	206
86	1005448 Ground Water Svcs	0.07%	216	0	216	14	229
87	1005451 Vector Control Svcs	0.05%	164	0	164	11	175
88	1005454 Disease Surveillance & Inves	0.02%	64	0	64	4	68
89	1005457 Vital Records	0.06%	182	0	182	12	194
90	1005460 Women's Health Svcs	0.04%	120	0	120	8	128
91	1005463 Community Health Svcs	0.04%	120	0	120	8	128
92	1005465 Child Car Seat Program	0.06%	176	0	176	11	187
93	1005720 Finance & Communi-Schools	0.00%	4	0	4	0	4
95	1006025 Inop Car Lot/Sale Junk Cars	0.20%	645	0	645	42	687
		0.00%	3	0	3	0	3

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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1006310 Property and Liability Ins	29,996.58	0.00%	\$15	\$0	\$15	\$1	\$16
97 1006605 Planning	735,738.00	0.11%	358	0	358	23	381
98 1006610 GIS	1,826.00	0.00%	1	0	1	0	1
99 1006615 Payments To Cities	81,918.04	0.01%	40	0	40	3	42
100 1006620 Emergency Mangement	56,000.00	0.01%	27	0	27	2	29
101 1006635 CAC	1,135,000.00	0.17%	552	0	552	35	587
103 1006910 Official's Expense	27,420.32	0.00%	13	0	13	1	14
106 1006950 Miscellaneous	295,036.79	0.05%	143	0	143	9	153
109 1007210 Community Mediation Cente	39,616.85	0.01%	19	0	19	1	20
110 1007510 Fire Prevention	692,165.92	0.11%	336	0	336	22	358
111 1007520 Soil Conservation District	108,303.30	0.02%	53	0	53	3	56
112 1007530 Codes Administration	1,239,105.57	0.19%	602	0	602	39	641
113 1007710 Wastewater	30,174.15	0.00%	15	0	15	1	16
114 1007720 Dirty Lot Ordinance	330,572.09	0.05%	161	0	161	10	171
115 1008110 Sheriff's Dept Merit System	256,755.95	0.04%	125	0	125	8	133
116 1008310 Property Assessor	2,259,483.98	0.35%	1,098	0	1,098	71	1,169
117 1008320 Equalization Board	15,809.92	0.00%	8	0	8	0	8
118 1008330 Digitized Mapping	201,481.62	0.03%	98	0	98	6	104
119 1008510 Public Defender	1,350,625.31	0.21%	657	0	657	42	699
120 1008710 Register of Deeds-Data Proc	251,729.78	0.04%	122	0	122	8	130
121 1008720 Register of Deeds-Data Proc	53,415.76	0.01%	26	0	26	2	28
122 1008900 Court Officers	36,565.81	0.01%	18	0	18	1	19
123 1008906 Records & Communication	144,991.72	0.02%	70	0	70	5	75
124 1008909 School Security	47,168.02	0.01%	23	0	23	1	24
125 1008912 Training	181,716.06	0.03%	88	0	88	6	94
126 1008915 Planning & Development	18,377.15	0.00%	9	0	9	1	10
127 1008918 Stop Violence Against Wome	32,787.38	0.01%	16	0	16	1	17
128 1008921 Patrol	20,019,341.09	3.07%	9,732	0	9,732	626	10,359
129 1008924 Warrants	158,776.46	0.02%	77	0	77	5	82
130 1008927 Detective	312,885.94	0.05%	152	0	152	10	162
132 1008930 Forensics	54,309.80	0.01%	26	0	26	2	28
133 1008933 Juvenile Division	11,232.67	0.00%	5	0	5	0	6
134 1008936 Special Teams	37,694.39	0.01%	18	0	18	1	20
135 1008937 Victim's Rights	2,360.84	0.00%	1	0	1	0	1
138 1008940 Senior Cit. Awareness	1,272.44	0.00%	1	0	1	0	1
140 1008942 Narcotics	341,749.14	0.05%	166	0	166	11	177
141 1008945 Internal Affairs	21,199.79	0.00%	10	0	10	1	11
142 1008948 Special Svcs	128,628.13	0.02%	63	0	63	4	67
143 1008950 Inmate Education	150.00	0.00%	0	0	0	0	0
144 1008951 Dare Donations	3,981.04	0.00%	2	0	2	0	2
145 1008952 Teen Academy - Sheriff	2,216.47	0.00%	1	0	1	0	1
146 1008953 Sexual Offender Registry	7,945.59	0.00%	4	0	4	0	4

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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 1008954 Interest Earned-Inmates	4,032.30	0.00%	\$2	\$0	\$2	\$0	\$2
149 1008957 Auxiliary Svcs	316,355.60	0.05%	154	0	154	10	164
150 1008960 Correctional Facilities	24,215,370.67	3.72%	11,772	0	11,772	757	12,530
151 1008963 Temporary Detention Faciliti	56,845.85	0.01%	28	0	28	2	29
152 1008965 Explorer Post	4,408.31	0.00%	2	0	2	0	2
153 1008966 Wal-Mart Foundation	932.94	0.00%	0	0	0	0	0
154 1008967 Helen R McNabb Interch	203,810.89	0.03%	99	0	99	6	105
155 1008969 Jail Commissary	397,549.53	0.06%	193	0	193	12	206
156 1008972 Medical Examiner	758,664.59	0.12%	369	0	369	24	393
157 1009720 Property Sale	107,398.01	0.02%	52	0	52	3	56
158 2350120 PW-Highway Project Mgmt	189,051.88	0.03%	92	0	92	6	98
159 2350130 PW-Stormwater Mgmt	550,166.11	0.08%	267	0	267	17	285
160 2350210 PW-Highway & Bridge	8,683,327.70	1.33%	4,221	0	4,221	272	4,493
161 2350220 PW-Traffic Control	672,459.10	0.10%	327	0	327	21	348
162 2350310 Capital Outlay	2,676.00	0.00%	1	0	1	0	1
163 2350320 Bridge Construction	33,083.32	0.01%	16	0	16	1	17
164 2350410 PW-Engineering	546,238.95	0.08%	266	0	266	17	283
166 50000(20&30) Vehicle Svc Ctr Fund	3,389,530.10	0.52%	1,648	0	1,648	106	1,754
167 5300010 Retirement Fund	1,854,480.23	0.28%	902	0	902	58	960
168 FD 105x General Grants Fund	10,669,966.32	1.64%	5,187	0	5,187	334	5,521
169 FD 200x Governmental Library Fund	183,508.47	0.03%	89	0	89	6	95
170 FD 205x Public Library Fund	11,855,957.33	1.82%	5,764	0	5,764	371	6,135
171 FD 210x Solid Waste Fund	4,107,943.61	0.63%	1,997	0	1,997	128	2,126
172 FD 215x Air Quality Fund	1,103,863.78	0.17%	537	0	537	35	571
173 FD 220x Hotel/Motel Fundwide	2,308,454.96	0.35%	1,122	0	1,122	72	1,194
174 FD 225x Fire District Fundwide	155,831.30	0.02%	76	0	76	5	81
175 FD 230x Drug Control Fund	434,638.50	0.07%	211	0	211	14	225
176 FD 300x Debt Service Fund	863,351.81	0.13%	420	0	420	27	447
177 FD 400x Capital Improvement Fund	2,912,956.56	0.45%	1,416	0	1,416	91	1,507
178 FD 410x Recreation Con Fundwide	65,494.19	0.01%	32	0	32	2	34
179 FD 425x Golf Course Fund	11,990.61	0.00%	6	0	6	0	6
180 FD 430x ADA Construction Fund	12,235.28	0.00%	6	0	6	0	6
181 FD 510x Mailroom Fund	248,381.59	0.04%	121	0	121	8	129
182 FD 520x Employees Benefit Fund	36,992,994.51	5.68%	17,984	0	17,984	1,157	19,141
183 FD 550x Building Mmnt Fund	8,111,277.00	1.24%	3,943	0	3,943	254	4,197
184 FD 560x Tech Support Fund	375,105.08	0.06%	182	0	182	12	194
185 FD 570x Capital Leasing Fund	5,638.73	0.00%	3	0	3	0	3
187 FD 610x Municipal Sales Tax	39,385,922.32	6.04%	19,148	0	19,148	1,232	20,380
191 FD 920x MPC Fund	3,559,241.59	0.55%	1,730	0	1,730	111	1,842
192 FD 925x E-911 Fund	4,706,431.06	0.72%	2,288	0	2,288	147	2,435
193 FD 930x GIS Fund	822,828.34	0.13%	400	0	400	26	426
194 FD 940x Animal Control Fund	1,711,806.91	0.26%	832	0	832	54	886

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Budget Allocations

	Total Operating Expense by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 FD 950x Grl School Foundation FD	5,601,740.46	0.86%	\$2,723	\$0	\$2,723	\$175	\$2,899
196 FD 240x Gen Purpose School FD	324,297,186.65	49.77%	157,658	0	157,658	10,143	167,802
197 FD 245x School Project Fund	3,608,942.59	0.55%	1,755	0	1,755	113	1,867
198 FD 250x School Federal Projects	30,108,967.13	4.62%	14,638	0	14,638	942	15,579
199 FD 405x Physical Plant Upgrade	15,817,476.72	2.43%	7,690	0	7,690	495	8,184
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	651,574,538.83	100.00%	316,766	0	316,766	20,185	336,951
Direct Bills					0		0
TOTAL					316,766		336,951

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Accounting Allocations

Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	0.24%	\$1,074	\$0	\$1,074	\$0	\$1,074
3 1000920 Internal Audit	0.12%	556	0	556	0	556
4 1003210 Law Department	0.53%	2,383	0	2,383	0	2,383
5 1003310 County Mayor	0.44%	1,974	0	1,974	0	1,974
6 1003320 ADA	0.09%	392	0	392	0	392
8 1003610 Human Resources	0.28%	1,248	0	1,248	0	1,248
9 1003910 Mail Room-Operating	0.09%	384	0	384	0	384
10 1005415 Health Administration	0.41%	1,818	0	1,818	0	1,818
12 1006010 Purchasing	0.21%	947	0	947	62	1,009
13 1006020 Property Management	0.15%	683	0	683	45	728
14 1006030 County Building Maintenance	0.19%	836	0	836	54	890
15 1006930 Auditing Contract	0.00%	19	0	19	1	20
16 1007910 Information Technology	0.28%	1,265	0	1,265	82	1,348
17 1007920 Records Management	0.13%	599	0	599	39	638
18 1008903 Sheriff Administration	1.03%	4,634	0	4,634	302	4,936
19 1009710 County Trustee	0.95%	4,267	0	4,267	278	4,545
20 2350110 PW-Administration	0.24%	1,094	0	1,094	71	1,166
21 54000(108&20&30) Risk Mngt Fund	0.43%	1,911	0	1,911	125	2,036
22 1000010 Attorney General	0.40%	1,810	0	1,810	118	1,928
23 1000020 Bad Check Unit	0.05%	237	0	237	15	252
24 1000310 Circuit Court Clerk's Office	0.13%	604	0	604	39	643
25 1000320 Civil Sessions Clerk's Office	0.09%	406	0	406	26	432
26 1000330 IV-D Child Support Clerk	0.23%	1,037	0	1,037	68	1,104
27 1000610 Probate Court	0.07%	316	0	316	21	337
28 1000620 Chancery Court	0.11%	472	0	472	31	503
30 1000930 Codes Commission	0.00%	17	0	17	1	18
31 1001210 County Clerk's Office	0.53%	2,400	0	2,400	156	2,556
32 1001510 4th Circuit Court Clerk Office	0.12%	541	0	541	35	576
33 1001520 Criminal Court Clerk's Office	0.52%	2,332	0	2,332	152	2,484
34 1001530 Criminal Sessions Clerk Office	0.25%	1,104	0	1,104	72	1,176
35 1001810 Election Commission	0.33%	1,487	0	1,487	97	1,584
36 1002110 Circuit Court Judge's Office	0.03%	137	0	137	9	146
37 1002120 4th Circuit Court Judges Offi	0.04%	189	0	189	12	202
38 1002130 Criminal Court Judge's Office	0.04%	200	0	200	13	213
39 1002140 General Sessions Court Judg	0.21%	962	0	962	63	1,025
40 1002150 Jury Commission	3.14%	14,087	0	14,087	918	15,005
41 1002410 Juvenile Court Judges	0.32%	1,439	0	1,439	94	1,533
42 1002420 IV-D Referee Program	0.15%	678	0	678	44	722
43 1002710 Juvenile Court-Clerk	0.38%	1,685	0	1,685	110	1,794
44 1003010 Juvenile Svc Center	0.31%	1,392	0	1,392	91	1,483
45 1003330 Legislative Delegation	0.08%	357	0	357	23	380
46 1003350 Senior Summit	0.02%	71	0	71	5	76

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47	1003360 Read With Me	15	\$25	\$0	\$25	\$2	\$27
48	1003370 UT/Knox County Extension	139	235	0	235	15	250
49	1003380 Mayor's Education Summit	1	2	0	2	0	2
50	1004210 Probation Office	626	1,059	0	1,059	69	1,128
51	1004215 DUI Traffic School	32	54	0	54	4	58
52	1004510 Office of Neighborhoods	282	477	0	477	31	508
53	1004810 Park Maintenance	2,568	4,343	0	4,343	283	4,626
54	1004815 County Wide Rehab	1	2	0	2	0	2
55	1004830 Recreation Administration	943	1,595	0	1,595	104	1,699
56	1004835 Legacy Park	33	56	0	56	4	59
57	1005105 Dept of Community Developi	346	585	0	585	38	623
58	1005110 Community Services Agencit	206	348	0	348	23	371
59	1005115 Community Svcs	434	734	0	734	48	782
60	1005120 Indigents Asst (CAC/Pauper,	72	122	0	122	8	130
61	1005130 Economic and Dev Grants	38	64	0	64	4	68
62	1005135 John Tarleton Home	5	8	0	8	1	9
63	1005142 Senior Ctr & Volunteer Svcs	223	377	0	377	25	402
65	1005145 Frank Strang Senior Ctr	324	548	0	548	36	584
66	1005146 South Knox Senior Ctr	90	152	0	152	10	162
67	1005147 Halls Senior Ctr	310	524	0	524	34	558
68	1005148 Corryton Senior Ctr	263	445	0	445	29	474
71	1005160 Veterans' Svcs	229	387	0	387	25	413
72	1005400 Support Services	876	1,482	0	1,482	97	1,578
73	1005403 Preventive Health Svcs	700	1,184	0	1,184	77	1,261
74	1005406 Dental Svcs	499	844	0	844	55	899
75	1005409 Emergency Medical Service	134	227	0	227	15	241
76	1005412 Food & Restaurant Inspectio	400	677	0	677	44	721
77	1005421 Diagnostic Svcs	439	742	0	742	48	791
78	1005424 Medical & Dental - Indig Carr	910	1,539	0	1,539	100	1,639
79	1005427 Misc Health	2	3	0	3	0	4
80	1005430 Pediatric Care Svcs	303	512	0	512	33	546
81	1005433 Pharmacy	1,191	2,014	0	2,014	131	2,146
82	1005436 Primary Care Svcs	300	507	0	507	33	540
83	1005439 Animal Control	388	656	0	656	43	699
84	1005442 School Health Program	163	276	0	276	18	294
85	1005445 Social Svcs	257	435	0	435	28	463
86	1005448 Ground Water Svcs	253	428	0	428	28	456
87	1005451 Vector Control Svcs	140	237	0	237	15	252
88	1005454 Disease Surveillance & Inves	360	609	0	609	40	649
89	1005457 Vital Records	185	313	0	313	20	333
90	1005460 Women's Health Svcs	242	409	0	409	27	436
91	1005463 Community Health Svcs	333	563	0	563	37	600

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	1005465 Child Car Seat Program	5	\$8	\$0	\$8	\$1	\$9
93	1005720 Finance & Commun-Schools	560	947	0	947	62	1,009
95	1006025 Inop Car Lot/Sale Junk Cars	53	90	0	90	6	95
96	1006310 Property and Liability Ins	8	14	0	14	1	14
97	1006605 Planning	6	10	0	10	1	11
98	1006610 GIS	14	24	0	24	2	25
99	1006615 Payments To Cities	6	10	0	10	1	11
100	1006620 Emergency Mangement	3	5	0	5	0	5
101	1006635 CAC	55,245	93,437	0	93,437	6,087	99,524
102	1006645 Oth Operating Transfers	24	41	0	41	3	43
103	1006910 Official's Expense	11	19	0	19	1	20
104	1006920 Equipment	231	391	0	391	25	416
105	1006940 Cases Charged to County	18	30	0	30	2	32
106	1006950 Miscellaneous	463	783	0	783	51	834
108	1006970 KDCDC Tax Increment	4	7	0	7	0	7
109	1007210 Community Mediation Cente	33	56	0	56	4	59
110	1007510 Fire Prevention	705	1,192	0	1,192	78	1,270
111	1007520 Soil Conservation District	223	377	0	377	25	402
112	1007530 Codes Administration	2,364	3,998	0	3,998	260	4,259
113	1007710 Wastewater	28	47	0	47	3	50
114	1007720 Dirty Lot Ordinance	293	496	0	496	32	528
115	1008110 Sheriff's Dept Merit System	327	553	0	553	36	589
116	1008310 Property Assessor	659	1,115	0	1,115	73	1,187
117	1008320 Equalization Board	11	19	0	19	1	20
118	1008330 Digitized Mapping	155	262	0	262	17	279
119	1008510 Public Defender	1,229	2,079	0	2,079	135	2,214
120	1008710 Register of Deeds Office	297	502	0	502	33	535
121	1008720 Register of Deeds-Data Proc	32	54	0	54	4	58
122	1008900 Court Officers	150	254	0	254	17	270
123	1008906 Records & Communication	429	726	0	726	47	773
124	1008909 School Security	126	213	0	213	14	227
125	1008912 Training	523	885	0	885	58	942
126	1008915 Planning & Development	142	240	0	240	16	256
127	1008918 Stop Violence Against Wome	186	315	0	315	20	335
128	1008921 Patrol	3,375	5,708	0	5,708	372	6,080
129	1008924 Warrants	442	748	0	748	49	796
130	1008927 Detective	607	1,027	0	1,027	67	1,094
131	1008928 DUI Litter Pick Up Crew	5	8	0	8	1	9
132	1008930 Forensics	304	514	0	514	33	548
133	1008933 Juvenile Division	67	113	0	113	7	121
134	1008936 Special Teams	144	244	0	244	16	259
135	1008937 Victim's Rights	19	32	0	32	2	34

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137	1008939 Batterer's Treatment	4	\$7	\$0	\$7	\$0	\$7
138	1008940 Senior Cit. Awareness	11	19	0	19	1	20
140	1008942 Narcotics	618	1,045	0	1,045	68	1,113
141	1008945 Internal Affairs	174	294	0	294	19	313
142	1008948 Special Svcs	410	693	0	693	45	739
143	1008950 Inmate Education	7	12	0	12	1	13
144	1008951 Dare Donations	55	93	0	93	6	99
145	1008952 Teen Academy - Sheriff	9	15	0	15	1	16
146	1008953 Sexual Offender Registry	122	206	0	206	13	220
147	1008954 Interest Earned-Inmates	22	37	0	37	2	40
149	1008957 Auxiliary Svcs	378	639	0	639	42	681
150	1008960 Correctional Facilities	4,795	8,110	0	8,110	528	8,638
151	1008963 Temporary Detention Faciliti	123	208	0	208	14	222
152	1008965 Explorer Post	33	56	0	56	4	59
153	1008966 Wal-Mart Foundation	5	8	0	8	1	9
154	1008967 Helen R McNabb Interch	19	32	0	32	2	34
155	1008969 Jail Commissary	596	1,008	0	1,008	66	1,074
156	1008972 Medical Examiner	431	729	0	729	47	776
157	1009720 Property Sale	2	3	0	3	0	4
158	2350120 PW-Highway Project Mgmt	237	401	0	401	26	427
159	2350130 PW-Stormwater Mgmt	474	802	0	802	52	854
160	2350210 PW-Highway & Bridge	2,612	4,418	0	4,418	288	4,706
161	2350220 PW-Traffic Control	2,177	3,682	0	3,682	240	3,922
162	2350310 Capital Outlay	7	12	0	12	1	13
163	2350320 Bridge Construction	31	52	0	52	3	56
164	2350410 PW-Engineering	336	568	0	568	37	605
166	50000(20&30) Vehicle Svc Ctr Fund	4,652	7,868	0	7,868	513	8,381
167	5300010 Retirement Fund	6,785	11,476	0	11,476	748	12,223
168	FD 105x General Grants Fund	12,636	21,372	0	21,372	1,392	22,764
169	FD 200x Governmental Library Fund	748	1,265	0	1,265	82	1,348
170	FD 205x Public Library Fund	3,769	6,375	0	6,375	415	6,790
171	FD 210x Solid Waste Fund	3,979	6,730	0	6,730	438	7,168
172	FD 215x Air Quality Fund	1,875	3,171	0	3,171	207	3,378
173	FD 220x Hotel/Motel Fundwide	140	237	0	237	15	252
174	FD 225x Fire District Fundwide	210	355	0	355	23	378
175	FD 230x Drug Control Fund	1,233	2,085	0	2,085	136	2,221
176	FD 300x Debt Service Fund	2,576	4,357	0	4,357	284	4,641
177	FD 400x Capital Improvement Fund	1,701	2,877	0	2,877	187	3,064
178	FD 410x Recreation Con Fundwide	389	658	0	658	43	701
179	FD 425x Golf Course Fund	74	125	0	125	8	133
180	FD 430x ADA Construction Fund	61	103	0	103	7	110
181	FD 510x Mailroom Fund	225	381	0	381	25	405

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Accounting Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182 FD 520x Employees Benefit Fund	2,437	0.92%	\$4,122	\$0	\$4,122	\$269	\$4,390
183 FD 550x Building Mmnt Fund	195	0.07%	330	0	330	21	351
184 FD 560x Tech Support Fund	484	0.18%	819	0	819	53	872
185 FD 570x Capital Leasing Fund	3,638	1.37%	6,153	0	6,153	401	6,554
187 FD 610x Municipal Sales Tax	99	0.04%	167	0	167	11	178
188 FD 905x Public Building Fund	8,815	3.32%	14,909	0	14,909	971	15,880
189 FD 910x Chancery Court Fund	920	0.35%	1,556	0	1,556	101	1,657
190 FD 915x Circuit/Civil	1,248	0.47%	2,111	0	2,111	138	2,248
191 FD 920x MPC Fund	2,690	1.01%	4,550	0	4,550	296	4,846
192 FD 925x E-911 Fund	3,415	1.29%	5,776	0	5,776	376	6,152
193 FD 930x GIS Fund	1,205	0.45%	2,038	0	2,038	133	2,171
194 FD 940x Animal Control Fund	3,541	1.33%	5,989	0	5,989	390	6,379
195 FD 950x Grt School Foundation FD	2,413	0.91%	4,081	0	4,081	266	4,347
196 FD 240x Gen Purpose School FD	42,249	15.92%	71,457	0	71,457	4,655	76,112
197 FD 245x School Project Fund	3,122	1.18%	5,280	0	5,280	344	5,624
198 FD 250x School Federal Projects	12,206	4.60%	20,644	0	20,644	1,345	21,989
199 FD 405x Physical Plant Upgrade	1,625	0.61%	2,748	0	2,748	179	2,927
Subtotal	265,326	100.00%	448,752	0	448,752	28,596	477,347
Direct Bills				0	0		0
TOTAL					448,752		477,347

Accounts Payable Allocations

A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	0.22%	\$1,324	\$0	\$1,324	\$0	\$1,324
3 1000920 Internal Audit	0.04%	263	0	263	0	263
4 1003210 Law Department	0.74%	4,516	0	4,516	0	4,516
5 1003310 County Mayor	0.36%	2,156	0	2,156	0	2,156
6 1003320 ADA	0.05%	289	0	289	0	289
8 1003610 Human Resources	0.18%	1,099	0	1,099	0	1,099
9 1003910 Mail Room-Operating	0.05%	318	0	318	0	318
10 1005415 Health Administration	0.30%	1,804	0	1,804	0	1,804
12 1006010 Purchasing	0.14%	832	0	832	54	886
13 1006020 Property Management	0.08%	467	0	467	30	497
14 1006030 County Building Maintenance	0.11%	654	0	654	42	696
15 1006930 Auditing Contract	0.01%	47	0	47	3	50
16 1007910 Information Technology	0.28%	1,702	0	1,702	111	1,813
17 1007920 Records Management	0.09%	531	0	531	34	565
18 1008903 Sheriff Administration	1.09%	6,634	0	6,634	431	7,065
19 1009710 County Trustee	0.23%	1,367	0	1,367	89	1,456
20 2350110 PW-Administration	0.35%	2,110	0	2,110	137	2,247
21 54000(10&20&30) Risk Mngt Fund	0.46%	2,797	0	2,797	182	2,979
22 1000010 Attorney General	0.42%	2,568	0	2,568	167	2,735
24 1000310 Circuit Court Clerk's Office	0.19%	1,163	0	1,163	76	1,239
25 1000320 Civil Sessions Clerk's Office	0.12%	713	0	713	46	759
26 1000330 IV-D Child Support Clerk	0.14%	832	0	832	54	886
27 1000610 Probate Court	0.09%	556	0	556	36	592
28 1000620 Chancery Court	0.15%	883	0	883	57	940
30 1000930 Codes Commission	0.00%	30	0	30	2	32
31 1001210 County Clerk's Office	0.90%	5,480	0	5,480	356	5,836
32 1001510 4th Circuit Court Clerk Office	0.17%	1,040	0	1,040	68	1,108
33 1001520 Criminal Court Clerk's Office	0.80%	4,881	0	4,881	317	5,198
34 1001530 Criminal Sessions Clerk Office	0.19%	1,150	0	1,150	75	1,225
35 1001810 Election Commission	0.28%	1,728	0	1,728	112	1,840
36 1002110 Circuit Court Judge's Office	0.05%	280	0	280	18	298
37 1002120 4th Circuit Court Judges Office	0.06%	340	0	340	22	362
38 1002130 Criminal Court Judge's Office	0.06%	369	0	369	24	393
39 1002140 General Sessions Court Judge	0.22%	1,316	0	1,316	86	1,401
40 1002150 Jury Commission	5.71%	34,667	0	34,667	2,253	36,919
41 1002410 Juvenile Court Judges	0.28%	1,672	0	1,672	109	1,781
42 1002420 IV-D Referee Program	0.09%	565	0	565	37	601
43 1002710 Juvenile Court-Clerk	0.26%	1,583	0	1,583	103	1,686
44 1003010 Juvenile Svc Center	0.33%	2,025	0	2,025	132	2,157
45 1003330 Legislative Delegation	0.02%	149	0	149	10	158
46 1003350 Senior Summit	0.02%	119	0	119	8	127
47 1003360 Read With Me	0.00%	30	0	30	2	32

Accounts Payable Allocations

A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1003370 UT/Knox County Extension	0.07%	\$441	\$0	\$441	\$29	\$470
50 1004210 Probation Office	0.13%	815	0	815	53	868
51 1004215 DUI Traffic School	0.01%	59	0	59	4	63
52 1004510 Office of Neighborhoods	0.02%	106	0	106	7	113
53 1004810 Park Maintenance	1.13%	6,847	0	6,847	445	7,292
54 1004815 County Wide Rehab	0.00%	4	0	4	0	5
55 1004830 Recreation Administration	0.25%	1,494	0	1,494	97	1,591
56 1004835 Legacy Park	0.02%	119	0	119	8	127
57 1005105 Dept of Community Developm	0.02%	93	0	93	6	99
58 1005110 Community Services Agenci	0.14%	836	0	836	54	891
59 1005115 Community Svcs	0.04%	263	0	263	17	280
60 1005120 Indigents Asst (CAC/Pauper)	0.05%	301	0	301	20	321
61 1005130 Economic and Dev Grants	0.02%	136	0	136	9	145
62 1005135 John Tarleton Home	0.00%	17	0	17	1	18
63 1005142 Senior Ctr & Volunteer Svcs	0.01%	64	0	64	4	68
65 1005145 Frank Strang Senior Ctr	0.05%	314	0	314	20	335
66 1005146 South Knox Senior Ctr	0.00%	30	0	30	2	32
67 1005147 Halls Senior Ctr	0.05%	276	0	276	18	294
68 1005148 Corryton Senior Ctr	0.03%	157	0	157	10	167
71 1005160 Veterans' Svcs	0.04%	229	0	229	15	244
72 1005400 Support Services	0.36%	2,186	0	2,186	142	2,328
73 1005403 Preventive Health Svcs	0.22%	1,333	0	1,333	87	1,419
74 1005406 Dental Svcs	0.19%	1,146	0	1,146	74	1,221
75 1005409 Emergency Medical Service	0.07%	441	0	441	29	470
76 1005412 Food & Restaurant Inspectio	0.08%	475	0	475	31	506
77 1005421 Diagnostic Svcs	0.12%	722	0	722	47	768
78 1005424 Medical & Dental - Indig Car	0.62%	3,791	0	3,791	246	4,037
79 1005427 Misc Health	0.00%	4	0	4	0	5
80 1005430 Pediatric Care Svcs	0.07%	420	0	420	27	448
81 1005433 Pharmacy	0.65%	3,935	0	3,935	256	4,191
82 1005436 Primary Care Svcs	0.05%	318	0	318	21	339
83 1005439 Animal Control	0.04%	229	0	229	15	244
84 1005442 School Health Program	0.01%	76	0	76	5	81
85 1005445 Social Svcs	0.04%	242	0	242	16	258
86 1005448 Ground Water Svcs	0.03%	178	0	178	12	190
87 1005451 Vector Control Svcs	0.01%	76	0	76	5	81
88 1005454 Disease Surveillance & Invest	0.09%	535	0	535	35	570
89 1005457 Vital Records	0.03%	161	0	161	10	172
90 1005460 Women's Health Svcs	0.03%	187	0	187	12	199
91 1005463 Community Health Svcs	0.07%	416	0	416	27	443
92 1005465 Child Car Seat Program	0.00%	8	0	8	1	9
93 1005720 Finance & Commun-Schools	0.39%	2,347	0	2,347	153	2,500

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 1006310 Property and Liability Ins	56	0.04%	\$238	\$0	\$238	\$15	\$253
99 1006615 Payments To Cities	5	0.00%	21	0	21	1	23
100 1006620 Emergency Mangement	1	0.00%	4	0	4	0	5
101 1006635 CAC	37,784	26.42%	160,382	0	160,382	10,422	170,804
103 1006910 Offical's Expense	10	0.01%	42	0	42	3	45
104 1006920 Equipment	216	0.15%	917	0	917	60	976
105 1006940 Cases Charged to County	11	0.01%	47	0	47	3	50
106 1006950 Miscellaneous	446	0.31%	1,893	0	1,893	123	2,016
108 1006970 KCDC Tax Increment	3	0.00%	13	0	13	1	14
109 1007210 Community Mediation Cente	33	0.02%	140	0	140	9	149
110 1007510 Fire Prevention	327	0.23%	1,388	0	1,388	90	1,478
111 1007520 Soil Conservation District	23	0.02%	98	0	98	6	104
112 1007530 Codes Administration	123	0.09%	522	0	522	34	556
113 1007710 Wastewater	28	0.02%	119	0	119	8	127
114 1007720 Dirty Lot Ordinance	31	0.02%	132	0	132	9	140
115 1008110 Sheriff's Dept Merit System	124	0.09%	526	0	526	34	561
116 1008310 Property Assessor	209	0.15%	887	0	887	58	945
117 1008320 Equalization Board	2	0.00%	8	0	8	1	9
119 1008510 Public Defender	746	0.52%	3,167	0	3,167	206	3,372
120 1008710 Register of Deeds Office	263	0.18%	1,116	0	1,116	73	1,189
121 1008720 Register of Deeds-Data Proc	20	0.01%	85	0	85	6	90
122 1008900 Court Officers	126	0.09%	535	0	535	35	570
123 1008906 Records & Communication	358	0.25%	1,520	0	1,520	99	1,618
124 1008909 School Security	89	0.06%	378	0	378	25	402
125 1008912 Training	365	0.26%	1,549	0	1,549	101	1,650
126 1008915 Planning & Development	118	0.08%	501	0	501	33	533
127 1008918 Stop Violence Against Wome	134	0.09%	569	0	569	37	606
128 1008921 Patrol	2,670	1.87%	11,333	0	11,333	736	12,070
129 1008924 Warrants	334	0.23%	1,418	0	1,418	92	1,510
130 1008927 Detective	523	0.37%	2,220	0	2,220	144	2,364
131 1008928 DUI Litter Pick Up Crew	1	0.00%	4	0	4	0	5
132 1008930 Forensics	224	0.16%	951	0	951	62	1,013
133 1008933 Juvenile Division	51	0.04%	216	0	216	14	231
134 1008936 Special Teams	74	0.05%	314	0	314	20	335
135 1008937 Victim's Rights	2	0.00%	8	0	8	1	9
138 1008940 Senior Cit. Awareness	7	0.00%	30	0	30	2	32
140 1008942 Narcotics	486	0.34%	2,063	0	2,063	134	2,197
141 1008945 Internal Affairs	132	0.09%	560	0	560	36	597
142 1008948 Special Svcs	364	0.25%	1,545	0	1,545	100	1,645
143 1008950 Inmate Education	4	0.00%	17	0	17	1	18
144 1008951 Dare Donations	10	0.01%	42	0	42	3	45
145 1008952 Teen Academy - Sheriff	1	0.00%	4	0	4	0	5

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 1008953 Sexual Offender Registry	13	0.01%	\$55	\$0	\$55	\$4	\$59
147 1008954 Interest Earned-Inmates	3	0.00%	13	0	13	1	14
149 1008957 Auxiliary Svcs	139	0.10%	590	0	590	38	628
150 1008960 Correctional Facilities	3,881	2.71%	16,474	0	16,474	1,071	17,544
151 1008963 Temporary Detention Facilitit	116	0.08%	492	0	492	32	524
152 1008965 Explorer Post	8	0.01%	34	0	34	2	36
153 1008966 Wal-Mart Foundation	1	0.00%	4	0	4	0	5
154 1008967 Helen R McNabb Interch	9	0.01%	38	0	38	2	41
155 1008969 Jail Commissary	377	0.26%	1,600	0	1,600	104	1,704
156 1008972 Medical Examiner	164	0.11%	696	0	696	45	741
157 1009720 Property Sale	2	0.00%	8	0	8	1	9
158 2350120 PW-Highway Project Mgmt	6	0.00%	25	0	25	2	27
159 2350130 PW-Stormwater Mgmt	128	0.09%	543	0	543	35	579
160 2350210 PW-Highway & Bridge	1,428	1.00%	6,061	0	6,061	394	6,455
161 2350220 PW-Traffic Control	1,887	1.32%	8,010	0	8,010	520	8,530
162 2350310 Capital Outlay	7	0.00%	30	0	30	2	32
163 2350320 Bridge Construction	14	0.01%	59	0	59	4	63
164 2350410 PW-Engineering	58	0.04%	246	0	246	16	262
166 50000(20&30) Vehicle Svc Ctr Fund	3,956	2.77%	16,792	0	16,792	1,091	17,883
167 5300010 Retirement Fund	546	0.38%	2,318	0	2,318	151	2,468
168 FD 105x General Grants Fund	3,187	2.23%	13,528	0	13,528	879	14,407
169 FD 200x Governmental Library Fund	208	0.15%	883	0	883	57	940
170 FD 205x Public Library Fund	2,589	1.81%	10,990	0	10,990	714	11,704
171 FD 210x Solid Waste Fund	2,459	1.72%	10,438	0	10,438	678	11,116
172 FD 215x Air Quality Fund	645	0.45%	2,738	0	2,738	178	2,916
173 FD 220x Hotel/Motel Fundwide	55	0.04%	233	0	233	15	249
174 FD 225x Fire District Fundwide	21	0.01%	89	0	89	6	95
175 FD 230x Drug Control Fund	184	0.13%	781	0	781	51	832
176 FD 300x Debt Service Fund	149	0.10%	632	0	632	41	674
177 FD 400x Capital Improvement Fund	1,210	0.85%	5,136	0	5,136	334	5,470
178 FD 410x Recreation Con Fundwide	144	0.10%	611	0	611	40	651
179 FD 425x Golf Course Fund	40	0.03%	170	0	170	11	181
180 FD 430x ADA Construction Fund	45	0.03%	191	0	191	12	203
181 FD 510x Mailroom Fund	120	0.08%	509	0	509	33	542
182 FD 520x Employees Benefit Fund	520	0.36%	2,207	0	2,207	143	2,351
183 FD 550x Building Mhmt Fund	53	0.04%	225	0	225	15	240
184 FD 560x Tech Support Fund	242	0.17%	1,027	0	1,027	67	1,094
185 FD 570x Capital Leasing Fund	3	0.00%	13	0	13	1	14
187 FD 610x Municipal Sales Tax	34	0.02%	144	0	144	9	154
190 FD 915x Circuit/Civil	2	0.00%	8	0	8	1	9
191 FD 920x MPC Fund	1,259	0.88%	5,344	0	5,344	347	5,691
192 FD 925x E-911 Fund	1,631	1.14%	6,923	0	6,923	450	7,373

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Accounts Payable Allocations

	A/P Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
193 FD 930x GIS Fund	324	0.23%	\$1,375	\$0	\$1,375	\$89	\$1,465
194 FD 940x Animal Control Fund	1,435	1.00%	6,091	0	6,091	396	6,487
195 FD 950x Grt School Foundation FD	1,485	1.04%	6,303	0	6,303	410	6,713
196 FD 240x Gen Purpose School FD	25,295	17.68%	107,370	0	107,370	6,977	114,347
197 FD 245x School Project Fund	1,478	1.03%	6,274	0	6,274	408	6,681
198 FD 250x School Federal Projects	8,163	5.71%	34,650	0	34,650	2,252	36,901
199 FD 405x Physical Plant Upgrade	1,356	0.95%	5,756	0	5,756	374	6,130
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	143,033	100.00%	607,135	0	607,135	38,688	645,823
Direct Bills					0		0
TOTAL					607,135		645,823

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	581	\$4,442	\$0	\$4,442	\$0	\$4,442
3	1000920 Internal Audit	78	596	0	596	0	596
4	1003210 Law Department	367	2,806	0	2,806	0	2,806
5	1003310 County Mayor	291	2,225	0	2,225	0	2,225
6	1003320 ADA	26	199	0	199	0	199
8	1003610 Human Resources	531	4,060	0	4,060	0	4,060
9	1003910 Mail Room-Operating	52	398	0	398	0	398
10	1005415 Health Administration	327	2,500	0	2,500	0	2,500
12	1006010 Purchasing	310	2,370	0	2,370	155	2,526
13	1006020 Property Management	131	1,002	0	1,002	66	1,067
14	1006030 County Building Maintenance	243	1,858	0	1,858	122	1,980
16	1007910 Information Technology	1,068	8,166	0	8,166	535	8,701
17	1007920 Records Management	156	1,193	0	1,193	78	1,271
18	1008903 Sheriff Administration	4,041	30,898	0	30,898	2,024	32,922
20	2350110 PW-Administration	108	826	0	826	54	880
21	54000(10&20&30) Risk Mngt Fund	137	1,048	0	1,048	69	1,116
22	1000010 Attorney General	1,409	10,773	0	10,773	706	11,479
23	1000020 Bad Check Unit	147	1,124	0	1,124	74	1,198
26	1000330 IV-D Child Support Clerk	366	2,799	0	2,799	183	2,982
35	1001810 Election Commission	2,004	15,323	0	15,323	1,004	16,327
39	1002140 General Sessions Court Judt	316	2,416	0	2,416	158	2,574
40	1002150 Jury Commission	26	199	0	199	13	212
41	1002410 Juvenile Court Judges	1,089	8,327	0	8,327	545	8,872
42	1002420 IV-D Referee Program	285	2,179	0	2,179	143	2,322
43	1002710 Juvenile Court-Clerk	262	2,003	0	2,003	131	2,135
44	1003010 Juvenile Svc Center	1,527	11,676	0	11,676	765	12,441
45	1003330 Legislative Delegation	26	199	0	199	13	212
50	1004210 Probation Office	531	4,060	0	4,060	266	4,326
52	1004510 Office of Neighborhoods	76	581	0	581	38	619
53	1004810 Park Maintenance	1,057	8,082	0	8,082	529	8,611
55	1004830 Recreation Administration	297	2,271	0	2,271	149	2,420
57	1005105 Dept of Community Developi	52	398	0	398	26	424
59	1005115 Community Svcs	122	933	0	933	61	994
63	1005142 Senior Ctr & Volunteer Svcs	91	696	0	696	46	741
65	1005145 Frank Strang Senior Ctr	78	596	0	596	39	635
66	1005146 South Knox Senior Ctr	16	122	0	122	8	130
67	1005147 Halls Senior Ctr	26	199	0	199	13	212
68	1005148 Corylton Senior Ctr	30	229	0	229	15	244
71	1005160 Veterans' Svcs	61	466	0	466	31	497
72	1005400 Support Services	833	6,369	0	6,369	417	6,786
73	1005403 Preventive Health Svcs	647	4,947	0	4,947	324	5,271
74	1005406 Dental Svcs	304	2,324	0	2,324	152	2,477

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76	1005412	0.44%	\$2,806	\$0	\$2,806	\$184	\$2,990
77	1005421	0.27%	1,736	0	1,736	114	1,849
80	1005430	0.50%	3,188	0	3,188	209	3,397
81	1005433	0.22%	1,392	0	1,392	91	1,483
82	1005436	0.30%	1,904	0	1,904	125	2,029
83	1005439	0.30%	1,896	0	1,896	124	2,020
84	1005442	0.03%	199	0	199	13	212
85	1005445	0.31%	1,957	0	1,957	128	2,086
86	1005448	0.20%	1,262	0	1,262	83	1,344
87	1005451	0.08%	512	0	512	34	546
88	1005454	0.16%	994	0	994	65	1,059
89	1005457	0.13%	795	0	795	52	847
90	1005460	0.09%	596	0	596	39	635
91	1005463	0.20%	1,262	0	1,262	83	1,344
101	1006635	19.02%	120,519	0	120,519	7,894	128,414
110	1007510	0.31%	1,980	0	1,980	130	2,110
112	1007530	0.59%	3,762	0	3,762	246	4,008
114	1007720	0.22%	1,384	0	1,384	91	1,475
115	1008110	0.13%	803	0	803	53	855
116	1008310	1.14%	7,195	0	7,195	471	7,666
117	1008320	0.02%	122	0	122	8	130
118	1008330	0.14%	856	0	856	56	912
119	1008510	1.18%	7,470	0	7,470	489	7,960
128	1008921	10.30%	65,283	0	65,283	4,276	69,559
149	1008957	0.63%	4,007	0	4,007	262	4,269
150	1008960	13.08%	82,877	0	82,877	5,429	88,306
155	1008969	0.21%	1,307	0	1,307	86	1,393
156	1008972	0.34%	2,172	0	2,172	142	2,314
160	2350210	0.11%	688	0	688	45	733
161	2350220	0.22%	1,392	0	1,392	91	1,483
162	2350310	0.26%	1,621	0	1,621	106	1,727
164	2350410	0.28%	1,743	0	1,743	114	1,858
166	50000(20&30)	0.65%	4,129	0	4,129	270	4,399
167	5300010	0.22%	1,407	0	1,407	92	1,499
168	FD 105x	4.35%	27,549	0	27,549	1,805	29,354
169	FD 200x	0.06%	382	0	382	25	407
170	FD 205x	6.61%	41,901	0	41,901	2,745	44,646
171	FD 210x	0.86%	5,475	0	5,475	359	5,833
172	FD 215x	0.43%	2,722	0	2,722	178	2,900
177	FD 400x	0.04%	237	0	237	16	253
188	FD 905x	3.92%	24,842	0	24,842	1,627	26,470
189	FD 910x	0.89%	5,628	0	5,628	369	5,996

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Payroll Allocations

	Payroll Checks	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
190 FD 915x Circuit/Civil	859	1.04%	\$6,568	\$0	\$6,568	\$430	\$6,998
191 FD 920x MPC Fund	1,163	1.40%	8,893	0	8,893	582	9,475
192 FD 925x E-911 Fund	2,084	2.52%	15,935	0	15,935	1,044	16,978
193 FD 930x GIS Fund	209	0.25%	1,598	0	1,598	105	1,703
194 FD 940x Animal Control Fund	851	1.03%	6,507	0	6,507	426	6,933
195 FD 950x Girt School Foundation FD	26	0.03%	199	0	199	13	212
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	82,856	100.00%	633,533	0	633,533	40,370	673,903
Direct Bills					0		0
TOTAL					633,533		673,903

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	4	0.02%	\$32	\$0	\$32	\$0	\$32
3 1000920 Internal Audit	4	0.02%	32	0	32	0	32
4 1003210 Law Department	8	0.03%	64	0	64	0	64
5 1003310 County Mayor	18	0.07%	145	0	145	0	145
8 1003610 Human Resources	53	0.20%	426	0	426	0	426
10 1005415 Health Administration	139	0.53%	1,118	0	1,118	0	1,118
12 1006010 Purchasing	18	0.07%	145	0	145	9	154
13 1006020 Property Management	29	0.11%	233	0	233	15	248
14 1006030 County Building Maintenance	1	0.00%	8	0	8	1	9
16 1007910 Information Technology	25	0.10%	201	0	201	13	214
17 1007920 Records Management	24	0.09%	193	0	193	12	205
18 1008903 Sheriff Administration	455	1.73%	3,660	0	3,660	235	3,895
19 1009710 County Trustee	2,067	7.87%	16,627	0	16,627	1,069	17,696
20 2350110 PW-Administration	143	0.54%	1,150	0	1,150	74	1,224
21 54000(10&20&30) Risk Mngt Fund	71	0.27%	571	0	571	37	608
22 1000010 Attorney General	23	0.09%	185	0	185	12	197
24 1000310 Circuit Court Clerk's Office	58	0.22%	467	0	467	30	497
25 1000320 Civil Sessions Clerk's Office	53	0.20%	426	0	426	27	454
27 1000610 Probate Court	31	0.12%	249	0	249	16	265
28 1000620 Chancery Court	45	0.17%	362	0	362	23	385
31 1001210 County Clerk's Office	41	0.16%	330	0	330	21	351
32 1001510 4th Circuit Court Clerk Office	53	0.20%	426	0	426	27	454
33 1001520 Criminal Court Clerk's Office	185	0.70%	1,488	0	1,488	96	1,584
34 1001530 Criminal Sessions Clerk Offc	338	1.29%	2,719	0	2,719	175	2,894
35 1001810 Election Commission	44	0.17%	354	0	354	23	377
41 1002410 Juvenile Court Judges	25	0.10%	201	0	201	13	214
42 1002420 IV-D Referee Program	13	0.05%	105	0	105	7	111
43 1002710 Juvenile Court-Clerk	205	0.78%	1,649	0	1,649	106	1,755
44 1003010 Juvenile Svc Center	54	0.21%	434	0	434	28	462
45 1003330 Legislative Delegation	1	0.00%	8	0	8	1	9
48 1003370 UT/Knox County Extension	1	0.00%	8	0	8	1	9
50 1004210 Probation Office	118	0.45%	949	0	949	61	1,010
51 1004215 DUI Traffic School	17	0.06%	137	0	137	9	146
52 1004510 Office of Neighborhoods	27	0.10%	217	0	217	14	231
53 1004810 Park Maintenance	462	1.76%	3,716	0	3,716	239	3,955
55 1004830 Recreation Administration	134	0.51%	1,078	0	1,078	69	1,147
56 1004835 Legacy Park	4	0.02%	32	0	32	2	34
59 1005115 Community Svcs	1	0.00%	8	0	8	1	9
60 1005120 Indigents Asst (CAC/Pauper)	1	0.00%	8	0	8	1	9
63 1005142 Senior Ctr & Volunteer Svcs	2	0.01%	16	0	16	1	17
65 1005145 Frank Strang Senior Ctr	19	0.07%	153	0	153	10	163
67 1005147 Halls Senior Ctr	23	0.09%	185	0	185	12	197

Knox County, TN
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2007
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Dept:11 1005710 Finance

Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 1005148 Corryton Senior Ctr	6	0.02%	\$48	\$0	\$48	\$3	\$51
72 1005400 Support Services	3	0.01%	24	0	24	2	26
73 1005403 Preventive Health Svcs	2	0.01%	16	0	16	1	17
74 1005406 Dental Svcs	2	0.01%	16	0	16	1	17
75 1005409 Emergency Medical Service	5	0.02%	40	0	40	3	43
77 1005421 Diagnostic Svcs	1	0.00%	8	0	8	1	9
78 1005424 Medical & Dental - Indig Carr	10	0.04%	80	0	80	5	86
80 1005430 Pediatric Care Svcs	3	0.01%	24	0	24	2	26
81 1005433 Pharmacy	10	0.04%	80	0	80	5	86
82 1005436 Primary Care Svcs	2	0.01%	16	0	16	1	17
83 1005439 Animal Control	3	0.01%	24	0	24	2	26
88 1005454 Disease Surveillance & Inves	1	0.00%	8	0	8	1	9
92 1005465 Child Car Seat Program	1	0.00%	8	0	8	1	9
93 1005720 Finance & Commun-Schools	1	0.00%	8	0	8	1	9
95 1006025 Inop Car Lot/Sale Junk Cars	5	0.02%	40	0	40	3	43
101 1006635 CAC	2,594	9.88%	20,867	0	20,867	1,341	22,208
104 1006920 Equipment	2	0.01%	16	0	16	1	17
110 1007510 Fire Prevention	14	0.05%	113	0	113	7	120
111 1007520 Soil Conservation District	1	0.00%	8	0	8	1	9
112 1007530 Codes Administration	1,792	6.83%	14,415	0	14,415	927	15,342
114 1007720 Dirty Lot Ordinance	2	0.01%	16	0	16	1	17
115 1008110 Sheriff's Dept Merit System	1	0.00%	8	0	8	1	9
116 1008310 Property Assessor	4	0.02%	32	0	32	2	34
119 1008510 Public Defender	35	0.13%	282	0	282	18	300
120 1008710 Register of Deeds Office	3	0.01%	24	0	24	2	26
121 1008720 Register of Deeds-Data Proc	11	0.04%	88	0	88	6	94
123 1008906 Records & Communication	1	0.00%	8	0	8	1	9
124 1008909 School Security	5	0.02%	40	0	40	3	43
125 1008912 Training	16	0.06%	129	0	129	8	137
128 1008921 Patrol	133	0.51%	1,070	0	1,070	69	1,139
129 1008924 Warrants	6	0.02%	48	0	48	3	51
130 1008927 Detective	1	0.00%	8	0	8	1	9
132 1008930 Forensics	58	0.22%	467	0	467	30	497
134 1008936 Special Teams	5	0.02%	40	0	40	3	43
135 1008937 Victim's Rights	8	0.03%	64	0	64	4	68
138 1008940 Senior Cit. Awareness	2	0.01%	16	0	16	1	17
140 1008942 Narcotics	5	0.02%	40	0	40	3	43
142 1008948 Special Svcs	6	0.02%	48	0	48	3	51
143 1008950 Inmate Education	3	0.01%	24	0	24	2	26
144 1008951 Dare Donations	35	0.13%	282	0	282	18	300
145 1008952 Teen Academy - Sheriff	8	0.03%	64	0	64	4	68
146 1008953 Sexual Offender Registry	106	0.40%	853	0	853	55	907

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 1008954 Interest Earned-Inmates	11	0.04%	\$88	\$0	\$88	\$6	\$94
150 1008960 Correctional Facilities	113	0.43%	909	0	909	58	967
152 1008965 Explorer Post	16	0.06%	129	0	129	8	137
153 1008966 Wal-Mart Foundation	1	0.00%	8	0	8	1	9
154 1008967 Helen R McNabb Interch	6	0.02%	48	0	48	3	51
156 1008972 Medical Examiner	5	0.02%	40	0	40	3	43
159 2350130 PW-Stormwater Mgmt	8	0.03%	64	0	64	4	68
160 2350210 PW-Highway & Bridge	60	0.23%	483	0	483	31	514
161 2350220 PW-Traffic Control	14	0.05%	113	0	113	7	120
164 2350410 PW-Engineering	5	0.02%	40	0	40	3	43
166 50000(20&30) Vehicle Svc Ctr Fund	74	0.28%	595	0	595	38	634
167 5300010 Retirement Fund	35	0.13%	282	0	282	18	300
168 FD 105x General Grants Fund	779	2.97%	6,266	0	6,266	403	6,669
169 FD 200x Governmental Library Fund	308	1.17%	2,478	0	2,478	159	2,637
170 FD 205x Public Library Fund	191	0.73%	1,536	0	1,536	99	1,635
171 FD 210x Solid Waste Fund	159	0.61%	1,279	0	1,279	82	1,361
172 FD 215x Air Quality Fund	51	0.19%	410	0	410	26	437
173 FD 220x Hotel/Motel Fundwide	51	0.19%	410	0	410	26	437
175 FD 230x Drug Control Fund	409	1.56%	3,290	0	3,290	211	3,502
176 FD 300x Debt Service Fund	438	1.67%	3,523	0	3,523	226	3,750
177 FD 400x Capital Improvement Fund	66	0.25%	531	0	531	34	565
178 FD 410x Recreation Con Fundwide	69	0.26%	555	0	555	36	591
179 FD 425x Golf Course Fund	6	0.02%	48	0	48	3	51
181 FD 510x Mailroom Fund	44	0.17%	354	0	354	23	377
182 FD 520x Employees Benefit Fund	1,088	4.14%	8,752	0	8,752	563	9,315
184 FD 560x Tech Support Fund	7	0.03%	56	0	56	4	60
185 FD 570x Capital Leasing Fund	12	0.05%	97	0	97	6	103
187 FD 610x Municipal Sales Tax	38	0.14%	306	0	306	20	325
188 FD 905x Public Building Fund	3,855	14.68%	31,011	0	31,011	1,993	33,004
189 FD 910x Chancery Court Fund	407	1.55%	3,274	0	3,274	210	3,484
190 FD 915x Circuit/Civil	440	1.68%	3,539	0	3,539	228	3,767
191 FD 920x MPC Fund	808	3.08%	6,500	0	6,500	418	6,918
192 FD 925x E-911 Fund	595	2.27%	4,786	0	4,786	308	5,094
193 FD 930x GIS Fund	203	0.77%	1,633	0	1,633	105	1,738
194 FD 940x Animal Control Fund	1,249	4.76%	10,047	0	10,047	646	10,693
195 FD 950x Grt School Foundation FD	72	0.27%	579	0	579	37	616
196 FD 240x Gen Purpose School FD	3,679	14.01%	29,595	0	29,595	1,902	31,497
197 FD 245x School Project Fund	451	1.72%	3,628	0	3,628	233	3,861
198 FD 250x School Federal Projects	416	1.58%	3,346	0	3,346	215	3,561
199 FD 405x Physical Plant Upgrade	64	0.24%	515	0	515	33	548
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

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Accounts Receivable Allocations

	A/R Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	26,252	100.00%	211,178	0	211,178	13,457	224,634
Direct Bills					0		0
TOTAL					211,178		224,634

Knox County, TN
OMB A-87 Cost Allocation Plan

ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$0	\$0
2 1000910 County Commission	414	1,074	1,324	4,442	32	7,287
3 1000920 Internal Audit	101	556	263	596	32	1,549
4 1003210 Law Department	1,004	2,383	4,516	2,806	64	10,774
5 1003310 County Mayor	583	1,974	2,156	2,225	145	7,083
6 1003320 ADA	33	392	289	199	0	913
7 1003340 Strategic Planning	7	0	0	0	0	7
8 1003610 Human Resources	413	1,248	1,099	4,060	426	7,247
9 1003910 Mail Room-Operating	38	384	318	398	0	1,138
10 1005415 Health Administration	426	1,818	1,804	2,500	1,118	7,666
12 1006010 Purchasing	378	1,009	886	2,526	154	4,953
13 1006020 Property Management	155	728	497	1,067	248	2,695
14 1006030 County Building Maintenance	302	890	696	1,980	9	3,876
15 1006930 Auditing Contract	85	20	50	0	0	155
16 1007910 Information Technology	2,418	1,348	1,813	8,701	214	14,493
17 1007920 Records Management	220	638	565	1,271	205	2,900
18 1008903 Sheriff Administration	4,631	4,936	7,066	32,922	3,895	53,451
19 1009710 County Trustee	202	4,545	1,456	0	17,696	23,899
20 2350110 PW-Administration	251	1,166	2,247	880	1,224	5,768
21 54000(10&20&30) Risk Mngt Fund	1,456	2,036	2,979	1,116	608	8,195
22 1000010 Attorney General	1,160	1,928	2,735	11,479	197	17,499
23 1000020 Bad Check Unit	40	252	0	1,198	0	1,490
24 1000310 Circuit Court Clerk's Office	48	643	1,239	0	497	2,426
25 1000320 Civil Sessions Clerk's Office	52	432	759	0	454	1,698
26 1000330 IV-D Child Support Clerk	327	1,104	886	2,982	0	5,299
27 1000610 Probate Court	39	337	592	0	265	1,234
28 1000620 Chancery Court	105	503	940	0	385	1,933
30 1000930 Codes Commission	3	18	32	0	0	53
31 1001210 County Clerk's Office	488	2,556	5,836	0	351	9,232
32 1001510 4th Circuit Court Clerk Office	66	576	1,108	0	454	2,204
33 1001520 Criminal Court Clerk's Office	151	2,484	5,199	0	1,584	9,418
34 1001530 Criminal Sessions Clerk Office	101	1,176	1,225	0	2,894	5,396
35 1001810 Election Commission	793	1,584	1,840	16,327	377	20,920
36 1002110 Circuit Court Judge's Office	45	146	298	0	0	490
37 1002120 4th Circuit Court Judges Office	19	202	362	0	0	583
38 1002130 Criminal Court Judge's Office	72	213	393	0	0	678
39 1002140 General Sessions Court Judge	756	1,025	1,401	2,574	0	5,757
40 1002150 Jury Commission	146	15,005	36,919	212	0	52,282
41 1002410 Juvenile Court Judges	1,442	1,533	1,781	8,872	214	13,843
42 1002420 IV-D Referee Program	305	722	601	2,322	111	4,062
43 1002710 Juvenile Court-Clerk	315	1,794	1,686	2,135	1,755	7,685

Knox County, TN
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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
44 1003010 Juvenile Svc Center	1,549	\$1,483	\$2,156	\$12,441	\$462	\$18,091
45 1003330 Legislative Delegation	30	380	158	212	9	789
46 1003350 Senior Summit	44	76	127	0	0	246
47 1003360 Read With Me	6	27	32	0	0	64
48 1003370 UT/Knox County Extension	164	250	470	0	9	893
49 1003380 Mayor's Education Summit	0	2	0	0	0	2
50 1004210 Probation Office	526	1,128	868	4,326	1,010	7,858
51 1004215 DUI Traffic School	0	58	63	0	146	266
52 1004510 Office of Neighborhoods	90	508	113	619	231	1,562
53 1004810 Park Maintenance	1,137	4,626	7,292	8,611	3,955	25,622
54 1004815 County Wide Rehab	0	2	5	0	0	6
55 1004830 Recreation Administration	576	1,699	1,591	2,420	1,147	7,433
56 1004835 Legacy Park	26	59	127	0	34	246
57 1005105 Dept of Community Developi	78	623	99	424	0	1,225
58 1005110 Community Services Agencii	0	371	891	0	0	1,262
59 1005115 Community Svcs	200	782	280	994	9	2,265
60 1005120 Indigents Asst (CAC/Pauper'	136	130	321	0	9	595
61 1005130 Economic and Dev Grants	0	68	145	0	0	213
62 1005135 John Tarleton Home	336	9	18	0	0	363
63 1005142 Senior Ctr & Volunteer Svcs	77	402	68	741	17	1,305
64 1005144 Halls Senior-Special Events	3	0	0	0	0	3
65 1005145 Frank Strang Senior Ctr	94	584	335	635	163	1,810
66 1005146 South Knox Senior Ctr	48	162	32	130	0	372
67 1005147 Halls Senior Ctr	71	558	294	212	197	1,332
68 1005148 Corynton Senior Ctr	64	474	167	244	51	1,001
70 1005157 TN Parks and Greenways	2	0	0	0	0	2
71 1005160 Veterans' Svcs	33	413	244	497	0	1,187
72 1005400 Support Services	1,671	1,578	2,328	6,786	26	12,389
73 1005403 Preventive Health Svcs	1,014	1,261	1,419	5,271	17	8,982
74 1005406 Dental Svcs	455	899	1,221	2,477	17	5,069
75 1005409 Emergency Medical Service	20	241	470	0	43	775
76 1005412 Food & Restaurant Inspectio	441	721	506	2,990	0	4,658
77 1005421 Diagnostic Svcs	294	791	768	1,849	9	3,711
78 1005424 Medical & Dental - Indig Car	2,717	1,639	4,037	0	86	8,478
79 1005427 Misc Health	0	4	5	0	0	8
80 1005430 Pediatric Care Svcs	555	546	448	3,397	26	4,971
81 1005433 Pharmacy	773	2,146	4,191	1,483	86	8,677
82 1005436 Primary Care Svcs	377	540	339	2,029	17	3,302
83 1005439 Animal Control	192	699	244	2,020	26	3,181
84 1005442 School Health Program	206	294	81	212	0	792
85 1005445 Social Svcs	229	463	258	2,086	0	3,036

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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
86 1005448 Ground Water Svcs	175	\$456	\$190	\$1,344	\$0	\$2,165
87 1005451 Vector Control Svcs	68	252	81	546	0	947
88 1005454 Disease Surveillance & Invet	194	649	570	1,059	9	2,480
89 1005457 Vital Records	128	333	172	847	0	1,481
90 1005460 Women's Health Svcs	128	436	199	635	0	1,398
91 1005463 Community Health Svcs	187	600	443	1,344	0	2,575
92 1005465 Child Car Seat Program	4	9	9	0	9	31
93 1005720 Finance & Commn-Schools	687	1,009	2,500	0	9	4,204
95 1006025 Inop Car Lot/Sale Junk Cars	3	95	0	0	43	141
96 1006310 Property and Liability Ins	16	14	253	0	0	283
97 1006605 Planning	381	11	0	0	0	392
98 1006610 GIS	1	25	0	0	0	26
99 1006615 Payments To Cities	42	11	23	0	0	76
100 1006620 Emergency Mangement	29	5	5	0	0	39
101 1006635 CAC	587	99,524	170,804	128,414	22,208	421,538
102 1006645 Oth Operating Transfers	0	43	0	0	0	43
103 1006910 Official's Expense	14	20	45	0	0	79
104 1006920 Equipment	0	416	976	0	17	1,410
105 1006940 Cases Charged to County	0	32	50	0	0	82
106 1006950 Miscellaneous	153	834	2,016	0	0	3,003
108 1006970 KCDC Tax Increment	0	7	14	0	0	21
109 1007210 Community Mediation Cente	20	59	149	0	0	229
110 1007510 Fire Prevention	358	1,270	1,478	2,110	120	5,336
111 1007520 Soil Conservation District	56	402	104	0	9	570
112 1007530 Codes Administration	641	4,259	556	4,008	15,342	24,806
113 1007710 Wastewater	16	50	127	0	0	193
114 1007720 Dirty Lot Ordinance	171	528	140	1,475	17	2,331
115 1008110 Sheriff's Dept Merit System	133	589	561	855	9	2,146
116 1008310 Property Assessor	1,169	1,187	945	7,666	34	11,002
117 1008320 Equalization Board	8	20	9	130	0	167
118 1008330 Digitized Mapping	104	279	0	912	0	1,296
119 1008510 Public Defender	699	2,214	3,372	7,960	300	14,545
120 1008710 Register of Deeds Office	130	535	1,189	0	26	1,880
121 1008720 Register of Deeds-Data Proc	28	58	90	0	94	270
122 1008900 Court Officers	19	270	570	0	0	859
123 1008906 Records & Communication	75	773	1,618	0	9	2,475
124 1008909 School Security	24	227	402	0	43	697
125 1008912 Training	94	942	1,650	0	137	2,823
126 1008915 Planning & Development	10	256	533	0	0	799
127 1008918 Stop Violence Against Wome	17	335	606	0	0	958
128 1008921 Patrol	10,359	6,080	12,070	69,559	1,139	99,207

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2007
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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
129 1008924 Warrants	82	\$796	\$1,510	\$0	\$51	\$2,440
130 1008927 Detective	162	1,094	2,364	0	9	3,628
131 1008928 DUI Litter Pick Up Crew	0	9	5	0	0	14
132 1008930 Forensics	28	548	1,013	0	497	2,085
133 1008933 Juvenile Division	6	121	231	0	0	357
134 1008936 Special Teams	20	259	335	0	43	656
135 1008937 Victim's Rights	1	34	9	0	68	113
137 1008939 Batterer's Treatment	0	7	0	0	0	7
138 1008940 Senior Cit. Awareness	1	20	32	0	17	69
140 1008942 Narcotics	177	1,113	2,197	0	43	3,530
141 1008945 Internal Affairs	11	313	597	0	0	921
142 1008948 Special Svcs	67	739	1,645	0	51	2,502
143 1008950 Inmate Education	0	13	18	0	26	56
144 1008951 Dare Donations	2	99	45	0	300	446
145 1008952 Teen Academy - Sheriff	1	16	5	0	68	90
146 1008953 Sexual Offender Registry	4	220	59	0	907	1,190
147 1008954 Interest Earned-Inmates	2	40	14	0	94	149
149 1008957 Auxiliary Svcs	164	681	628	4,269	0	5,742
150 1008960 Correctional Facilities	12,530	8,638	17,544	88,306	967	127,985
151 1008963 Temporary Detention Facility	29	222	524	0	0	775
152 1008965 Explorer Post	2	59	36	0	137	235
153 1008966 Wal-Mart Foundation	0	9	5	0	9	23
154 1008967 Helen R McNabb Interch	105	34	41	0	51	232
155 1008969 Jail Commissary	206	1,074	1,704	1,393	0	4,377
156 1008972 Medical Examiner	393	776	741	2,314	43	4,267
157 1009720 Property Sale	56	4	9	0	0	68
158 2350120 PW-Highway Project Mgmt	98	427	27	0	0	552
159 2350130 PW-Stormwater Mgmt	285	854	579	0	68	1,786
160 2350210 PW-Highway & Bridge	4,493	4,706	6,455	733	514	16,901
161 2350220 PW-Traffic Control	348	3,922	8,530	1,483	120	14,403
162 2350310 Capital Outlay	1	13	32	1,727	0	1,773
163 2350320 Bridge Construction	17	56	63	0	0	136
164 2350410 PW-Engineering	283	605	262	1,858	43	3,050
166 50000(20&30) Vehicle Svc Ctr Fund	1,754	8,381	17,883	4,399	634	33,051
167 5300010 Retirement Fund	960	12,223	2,468	1,499	300	17,450
168 FD 105x General Grants Fund	5,521	22,764	14,407	29,354	6,669	78,715
169 FD 200x Governmental Library Fund	95	1,348	940	407	2,637	5,427
170 FD 205x Public Library Fund	6,135	6,790	11,704	44,646	1,635	70,909
171 FD 210x Solid Waste Fund	2,126	7,168	11,116	5,833	1,361	27,604
172 FD 215x Air Quality Fund	571	3,378	2,916	2,900	437	10,202
173 FD 220x Hotel/Motel Fundwide	1,194	252	249	0	437	2,132

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ALLOCATION SUMMARY

Department	Budget	Accounting	Accounts Payable	Payroll	Accounts Receivable	Total
174 FD 225x Fire District Fundwide	81	\$378	\$95	\$0	\$0	\$554
175 FD 230x Drug Control Fund	225	2,221	832	0	3,502	6,780
176 FD 300x Debt Service Fund	447	4,641	674	0	3,750	9,511
177 FD 400x Capital Improvement Fund	1,507	3,064	5,470	253	565	10,859
178 FD 410x Recreation Con Fundwide	34	701	651	0	591	1,976
179 FD 425x Golf Course Fund	6	133	181	0	51	372
180 FD 430x ADA Construction Fund	6	110	203	0	0	320
181 FD 510x Mailroom Fund	129	405	542	0	377	1,453
182 FD 520x Employees Benefit Fund	19,141	4,390	2,351	0	9,315	35,197
183 FD 550x Building Mmnt Fund	4,197	351	240	0	0	4,788
184 FD 560x Tech Support Fund	194	872	1,094	0	60	2,220
185 FD 570x Capital Leasing Fund	3	6,554	14	0	103	6,673
187 FD 610x Municipal Sales Tax	20,380	178	154	0	325	21,037
188 FD 905x Public Building Fund	0	15,880	0	26,470	33,004	75,354
189 FD 910x Chancery Court Fund	0	1,657	0	5,996	3,484	11,138
190 FD 915x Circuit/Civil	0	2,248	9	6,998	3,767	13,023
191 FD 920x MPC Fund	1,842	4,846	5,691	9,475	6,918	28,772
192 FD 925x E-911 Fund	2,435	6,152	7,373	16,978	5,094	38,033
193 FD 930x GIS Fund	426	2,171	1,465	1,703	1,738	7,502
194 FD 940x Animal Control Fund	886	6,379	6,487	6,933	10,693	31,378
195 FD 950x Grt School Foundation FD	2,899	4,347	6,713	212	616	14,787
196 FD 240x Gen Purpose School FD	167,802	76,112	114,347	0	31,497	389,758
197 FD 245x School Project Fund	1,867	5,624	6,681	0	3,861	18,034
198 FD 250x School Federal Projects	15,579	21,989	36,901	0	3,561	78,031
199 FD 405x Physical Plant Upgrade	8,184	2,927	6,130	0	548	17,790
999 2nd Allocation Orphans	0	0	(0)	0	0	0
Total	336,951	477,347	645,823	673,903	224,634	2,358,658

PURCHASING DEPARTMENT (1006010)

Nature and Extent of Services

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

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

Costs for the Purchasing Department have been allocated as follows:

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

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

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2007
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A. DEPARTMENT COSTS

	Amount	General Admin	Purchasing	P-Card
Salaries	\$513,342	\$87,268	\$405,540	\$20,534
<i>Salary % Split</i>		17.00%	79.00%	4.00%
Benefits	131,465	22,349	103,857	5,259
	644,807	109,617	509,397	25,793
SUPPLY & SERVICES COST				
Services	46,867	7,967	37,025	1,875
Supplies/Materials	9,967	1,694	7,874	399
Capital/Outlay	20,480	0	0	0
Other Expenses	28,825	4,900	22,772	1,153
DEPARTMENT Cost Total	106,139	14,561	67,671	3,427
ADJUSTMENTS				
Capital/Outlay	(20,480)	0	0	0
Total	730,466	124,178	577,068	29,220
General Admin Distribution		(124,178)	118,193	5,985
Grand Total	\$730,466	\$695,261	\$335,205	

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
1 Equipment Use	\$5,659	\$0	\$5,386	\$273
Subtotal - Equipment Use	5,659	0	5,386	273
3 Audit Services	551	0	524	27
Subtotal - 1000920 Internal Audit	551	0	524	27
4 Contract Review	2,751	0	2,618	133
Subtotal - 1003210 Law Department	2,751	0	2,618	133
6 ADA/FMLA SVC	387	0	368	19
Subtotal - 1003320 ADA	387	0	368	19
7 Department Review	217	0	207	10
Subtotal - 1003340 Strategic Planning	217	0	207	10
8 Human Resources	5,097	0	4,851	246
8 Bright Start Wellness	289	0	275	14
Subtotal - 1003610 Human Resources	5,386	0	5,126	260
9 Mail Room	304	0	289	15
Subtotal - 1003910 Mail Room-Operat	304	0	289	15
11 Budget	355	0	338	17
11 Accounting	947	0	901	46
11 Accounts Payable	832	0	792	40
11 Payroll	2,370	0	2,256	114
11 Accounts Receivable	145	0	138	7
Subtotal - 1005710 Finance	4,649	0	4,425	224
13 Property Management	0	3,041	2,894	147
Subtotal - 1006020 Property Managen	0	3,041	2,894	147
14 Building Maintenance	0	3,630	3,455	175
Subtotal - 1006030 County Building M	0	3,630	3,455	175
15 General Fund Audit	0	1,021	972	49

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
Subtotal - 1006930 Auditing Contract	\$0	\$1,021	\$972	\$49
16 Network Support - County	0	24,562	23,378	1,184
16 Network Support - All Users	0	23,712	22,569	1,143
Subtotal - 1007910 Information Techn	0	48,274	45,947	2,327
17 Records Storage	0	8,719	8,299	420
Subtotal - 1007920 Records Managen	0	8,719	8,299	420
19 County Trustee	0	1,333	1,269	64
Subtotal - 1009710 County Trustee	0	1,333	1,269	64
21 Risk Overhead	0	44	42	2
Subtotal - 54000(10&20&30) Risk Min	0	44	42	2
3 Audit Services	0	47	45	2
Subtotal - 1000920 Internal Audit	0	47	45	2
4 Contract Review	0	192	183	9
Subtotal - 1003210 Law Department	0	192	183	9
6 ADA/FMLA SVC	0	31	30	1
Subtotal - 1003320 ADA	0	31	30	1
7 Department Review	0	0	0	0
Subtotal - 1003340 Strategic Planning	0	0	0	0
8 Human Resources	0	349	332	17
8 Bright Start Wellness	0	20	19	1
Subtotal - 1003610 Human Resources	0	369	351	18
9 Mail Room	0	34	32	2
Subtotal - 1003910 Mail Room-Operat	0	34	32	2
11 Budget	0	23	22	1

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Purchasing	P-Card
11 Accounting	\$0	\$62	\$59	\$3
11 Accounts Payable	0	54	51	3
11 Payroll	0	155	148	7
11 Accounts Receivable	0	9	9	0
Subtotal - 1005710 Finance	0	303	288	15
Total Incoming	19,904	67,038	82,752	4,190
			%95.18	%4.82
C. TOTAL ALLOCATED		\$817,408	\$778,013	\$39,395

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Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	3	0.01%	\$46	\$0	\$46	\$46
3	1000920 Internal Audit	3	0.01%	46	0	46	46
4	1003210 Law Department	5	0.01%	77	0	77	77
5	1003310 County Mayor	6	0.01%	92	0	92	92
6	1003320 ADA	2	0.00%	31	0	31	31
8	1003610 Human Resources	3	0.01%	46	0	46	46
9	1003910 Mail Room-Operating	2	0.00%	31	0	31	31
10	1005415 Health Administration	11	0.02%	169	0	169	169
11	1005710 Finance	28	0.06%	431	0	431	431
13	1006020 Property Management	7	0.02%	108	0	108	117
14	1006030 County Building Maintenance	10	0.02%	154	0	154	168
16	1007910 Information Technology	28	0.06%	431	0	431	469
17	1007920 Records Management	24	0.05%	369	0	369	402
18	1008903 Sheriff Administration	44	0.09%	677	0	677	737
21	54000(10&20&30) Risk Mngt Fund	391	0.84%	6,015	0	6,015	6,553
22	1000010 Attorney General	53	0.11%	815	0	815	888
24	1000310 Circuit Court Clerk's Office	129	0.28%	1,985	0	1,985	2,162
25	1000320 Civil Sessions Clerk's Office	80	0.17%	1,231	0	1,231	1,341
26	1000330 IV-D Child Support Clerk	157	0.34%	2,415	0	2,415	2,631
27	1000610 Probate Court	74	0.16%	1,138	0	1,138	1,240
28	1000620 Chancery Court	134	0.29%	2,061	0	2,061	2,246
31	1001210 County Clerk's Office	39	0.08%	600	0	600	654
32	1001510 4th Circuit Court Clerk Office	74	0.16%	1,138	0	1,138	1,240
33	1001520 Criminal Court Clerk's Office	91	0.20%	1,400	0	1,400	1,525
34	1001530 Criminal Sessions Clerk Office	21	0.05%	323	0	323	352
35	1001810 Election Commission	3	0.01%	46	0	46	50
36	1002110 Circuit Court Judge's Office	16	0.03%	246	0	246	268
37	1002120 4th Circuit Court Judges Offi	38	0.08%	585	0	585	637
38	1002130 Criminal Court Judge's Office	48	0.10%	738	0	738	804
39	1002140 General Sessions Court Judg	153	0.33%	2,354	0	2,354	2,564
40	1002150 Jury Commission	18	0.04%	277	0	277	302
41	1002410 Juvenile Court Judges	134	0.29%	2,061	0	2,061	2,246
42	1002420 IV-D Referee Program	38	0.08%	585	0	585	637
43	1002710 Juvenile Court-Clerk	112	0.24%	1,723	0	1,723	1,877
44	1003010 Juvenile Svc Center	307	0.66%	4,723	0	4,723	5,145
45	1003330 Legislative Delegation	18	0.04%	277	0	277	302
50	1004210 Probation Office	2	0.00%	31	0	31	34
53	1004810 Park Maintenance	28	0.06%	431	0	431	469
55	1004830 Recreation Administration	3	0.01%	46	0	46	50
65	1005145 Frank Strang Senior Ctr	1	0.00%	15	0	15	17
67	1005147 Halls Senior Ctr	1	0.00%	15	0	15	17
71	1005160 Veterans Svcs	2	0.00%	31	0	31	34

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Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 1005400 Support Services	342	0.74%	\$5,261	\$0	\$5,261	\$471	\$5,732
73 1005403 Preventive Health Svcs	45	0.10%	692	0	692	62	754
74 1005406 Dental Svcs	40	0.09%	615	0	615	55	670
75 1005409 Emergency Medical Service	1	0.00%	15	0	15	1	17
76 1005412 Food & Restaurant Inspectio	10	0.02%	154	0	154	14	168
77 1005421 Diagnostic Svcs	4	0.01%	62	0	62	6	67
80 1005430 Pediatric Care Svcs	59	0.13%	908	0	908	81	989
81 1005433 Pharmacy	23	0.05%	354	0	354	32	385
82 1005436 Primary Care Svcs	19	0.04%	292	0	292	26	318
85 1005445 Social Svcs	4	0.01%	62	0	62	6	67
86 1005448 Ground Water Svcs	3	0.01%	46	0	46	4	50
87 1005451 Vector Control Svcs	5	0.01%	77	0	77	7	84
88 1005454 Disease Surveillance & Inves	2	0.00%	31	0	31	3	34
89 1005457 Vital Records	1	0.00%	15	0	15	1	17
90 1005460 Women's Health Svcs	3	0.01%	46	0	46	4	50
91 1005463 Community Health Svcs	25	0.05%	385	0	385	34	419
92 1005465 Child Car Seat Program	2	0.00%	31	0	31	3	34
95 1006025 Inop Car Lot/Sale Junk Cars	2	0.00%	31	0	31	3	34
101 1006635 CAC	2,775	5.98%	42,691	0	42,691	3,819	46,510
104 1006920 Equipment	286	0.62%	4,400	0	4,400	394	4,793
106 1006950 Miscellaneous	5	0.01%	77	0	77	7	84
110 1007510 Fire Prevention	5	0.01%	77	0	77	7	84
112 1007530 Codes Administration	3	0.01%	46	0	46	4	50
115 1008110 Sheriff's Dept Merit System	11	0.02%	169	0	169	15	184
116 1008310 Property Assessor	9	0.02%	138	0	138	12	151
119 1008510 Public Defender	40	0.09%	615	0	615	55	670
120 1008710 Register of Deeds-Data Proc	32	0.07%	492	0	492	44	536
121 1008720 Register of Deeds-Data Proc	4	0.01%	62	0	62	6	67
122 1008900 Court Officers	9	0.02%	138	0	138	12	151
123 1008906 Records & Communication	38	0.08%	585	0	585	52	637
125 1008912 Training	137	0.30%	2,108	0	2,108	189	2,296
126 1008915 Planning & Development	7	0.02%	108	0	108	10	117
127 1008918 Stop Violence Against Wome	2	0.00%	31	0	31	3	34
128 1008921 Patrol	389	0.84%	5,984	0	5,984	535	6,520
129 1008924 Warrants	12	0.03%	185	0	185	17	201
130 1008927 Detective	35	0.08%	538	0	538	48	587
132 1008930 Forensics	119	0.26%	1,831	0	1,831	164	1,994
134 1008936 Special Teams	35	0.08%	538	0	538	48	587
140 1008942 Narcotics	41	0.09%	631	0	631	56	687
141 1008945 Internal Affairs	4	0.01%	62	0	62	6	67
142 1008948 Special Svcs	69	0.15%	1,062	0	1,062	95	1,156
144 1008951 Dare Donations	12	0.03%	185	0	185	17	201

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Purchasing Allocations

	Number of Purchase Orders by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 1008953 Sexual Offender Registry	15	0.03%	\$231	\$0	\$231	\$21	\$251
150 1008960 Correctional Facilities	2,538	5.47%	39,045	0	39,045	3,493	42,538
151 1008963 Temporary Detention Facilities	5	0.01%	77	0	77	7	84
155 1008969 Jail Commissary	2,391	5.15%	36,783	0	36,783	3,291	40,074
156 1008972 Medical Examiner	8	0.02%	123	0	123	11	134
159 2350130 PW-Stormwater Mgmt	2	0.00%	31	0	31	3	34
160 2350210 PW-Highway & Bridge	85	0.18%	1,308	0	1,308	117	1,425
161 2350220 PW-Traffic Control	108	0.23%	1,661	0	1,661	149	1,810
162 2350310 Capital Outlay	4	0.01%	62	0	62	6	67
163 2350320 Bridge Construction	4	0.01%	62	0	62	6	67
164 2350410 PW-Engineering	3	0.01%	46	0	46	4	50
166 50000(208&30) Vehicle Svc Ctr Fund	180	0.39%	2,769	0	2,769	248	3,017
167 5300010 Retirement Fund	4	0.01%	62	0	62	6	67
168 FD 105x General Grants Fund	996	2.15%	15,323	0	15,323	1,371	16,693
169 FD 200x Governmental Library Fund	8	0.02%	123	0	123	11	134
170 FD 205x Public Library Fund	1,290	2.78%	19,845	0	19,845	1,775	21,621
171 FD 210x Solid Waste Fund	1	0.00%	15	0	15	1	17
172 FD 215x Air Quality Fund	12	0.03%	185	0	185	17	201
175 FD 230x Drug Control Fund	174	0.37%	2,677	0	2,677	239	2,916
177 FD 400x Capital Improvement Fund	255	0.55%	3,923	0	3,923	351	4,274
178 FD 410x Recreation Con Fundwide	31	0.07%	477	0	477	43	520
180 FD 430x ADA Construction Fund	5	0.01%	77	0	77	7	84
184 FD 560x Tech Support Fund	83	0.18%	1,277	0	1,277	114	1,391
191 FD 920x MPC Fund	12	0.03%	185	0	185	17	201
192 FD 925x E-911 Fund	50	0.11%	769	0	769	69	838
193 FD 930x GIS Fund	94	0.20%	1,446	0	1,446	129	1,575
194 FD 940x Animal Control Fund	245	0.53%	3,769	0	3,769	337	4,106
195 FD 950x Grt School Foundation FD	1,783	3.84%	27,430	0	27,430	2,454	29,884
196 FD 240x Gen Purpose School FD	16,965	36.54%	260,991	0	260,991	23,349	284,340
197 FD 245x School Project Fund	847	1.82%	13,030	0	13,030	1,166	14,196
198 FD 250x School Federal Projects	9,065	19.53%	139,457	0	139,457	12,476	151,933
199 FD 405x Physical Plant Upgrade	2,152	4.64%	33,107	0	33,107	2,962	36,068
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	46,425	100.00%	714,206	0	714,206	63,807	778,013
Direct Bills					0		0
TOTAL					714,206		778,013

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P-Card Allocations

	Number of P_Card Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	71	0.39%	\$142	\$0	\$142	\$0	\$142
3 1000920 Internal Audit	61	0.34%	122	0	122	0	122
4 1003210 Law Department	195	1.08%	391	0	391	0	391
5 1003310 County Mayor	689	3.82%	1,380	0	1,380	0	1,380
10 1005415 Health Administration	1,185	6.56%	2,374	0	2,374	0	2,374
16 1007910 Information Technology	181	1.00%	363	0	363	37	399
18 1008903 Sheriff Administration	2,652	14.69%	5,313	0	5,313	541	5,853
19 1009710 County Trustee	155	0.86%	311	0	311	32	342
20 2350110 PW-Administration	4,553	25.22%	9,121	0	9,121	928	10,049
22 1000010 Attorney General	86	0.48%	172	0	172	18	190
31 1001210 County Clerk's Office	112	0.62%	224	0	224	23	247
32 1001510 4th Circuit Court Clerk Office	19	0.11%	38	0	38	4	42
33 1001520 Criminal Court Clerk's Office	26	0.14%	52	0	52	5	57
35 1001810 Election Commission	118	0.65%	236	0	236	24	260
38 1002130 Criminal Court Judge's Office	6	0.03%	12	0	12	1	13
39 1002140 General Sessions Court Judge	1	0.01%	2	0	2	0	2
44 1003010 Juvenile Svc Center	152	0.84%	305	0	305	31	335
48 1003370 UT/Knox County Extension	41	0.23%	82	0	82	8	90
55 1004830 Recreation Administration	2,187	12.12%	4,381	0	4,381	446	4,827
98 1006610 GIS	143	0.79%	286	0	286	29	316
101 1006635 CAC	220	1.22%	441	0	441	45	486
115 1008110 Sheriff's Dept Merit System	40	0.22%	80	0	80	8	88
116 1008310 Property Assessor	42	0.23%	84	0	84	9	93
120 1008710 Register of Deeds Office	122	0.68%	244	0	244	25	269
156 1008972 Medical Examiner	74	0.41%	148	0	148	15	163
167 5300010 Retirement Fund	131	0.73%	262	0	262	27	289
168 FD 105x General Grants Fund	63	0.35%	126	0	126	13	139
170 FD 205x Public Library Fund	1,170	6.48%	2,344	0	2,344	238	2,582
191 FD 920x MPC Fund	39	0.22%	78	0	78	8	86
192 FD 925x E-911 Fund	51	0.28%	102	0	102	10	113
194 FD 940x Animal Control Fund	450	2.49%	901	0	901	92	993
196 FD 240x Gen Purpose School FD	3,017	16.71%	6,044	0	6,044	615	6,659
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	18,052	100.00%	36,164	0	36,164	3,231	39,395
Direct Bills					0		0
TOTAL					36,164		39,395

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
0 DIRECT BILLED	0	\$0	\$0
2 1000910 County Commission	46	142	188
3 1000920 Internal Audit	46	122	168
4 1003210 Law Department	77	391	468
5 1003310 County Mayor	92	1,380	1,473
6 1003320 ADA	31	0	31
8 1003610 Human Resources	46	0	46
9 1003910 Mail Room-Operating	31	0	31
10 1005415 Health Administration	169	2,374	2,543
11 1005710 Finance	431	0	431
13 1006020 Property Management	117	0	117
14 1006030 County Building Maintenance	168	0	168
16 1007910 Information Technology	469	399	869
17 1007920 Records Management	402	0	402
18 1008903 Sheriff Administration	737	5,853	6,591
19 1009710 County Trustee	0	342	342
20 2350110 PW-Administration	0	10,049	10,049
21 54000(108&20&30) Risk Mngt Fund	6,553	0	6,553
22 1000010 Attorney General	888	190	1,078
24 1000310 Circuit Court Clerk's Office	2,162	0	2,162
25 1000320 Civil Sessions Clerk's Office	1,341	0	1,341
26 1000330 IV-D Child Support Clerk	2,631	0	2,631
27 1000610 Probate Court	1,240	0	1,240
28 1000620 Chancery Court	2,246	0	2,246
31 1001210 County Clerk's Office	654	247	901
32 1001510 4th Circuit Court Clerk Office	1,240	42	1,282
33 1001520 Criminal Court Clerk's Office	1,525	57	1,583
34 1001530 Criminal Sessions Clerk Office	352	0	352
35 1001810 Election Commission	50	260	311
36 1002110 Circuit Court Judge's Office	268	0	268
37 1002120 4th Circuit Court Judges Office	637	0	637
38 1002130 Criminal Court Judge's Office	804	13	818
39 1002140 General Sessions Court Judge	2,564	2	2,567
40 1002150 Jury Commission	302	0	302
41 1002410 Juvenile Court Judges	2,246	0	2,246
42 1002420 IV-D Referee Program	637	0	637
43 1002710 Juvenile Court-Clerk	1,877	0	1,877
44 1003010 Juvenile Svc Center	5,145	335	5,481
45 1003330 Legislative Delegation	302	0	302
48 1003370 UT/Knox County Extension	0	90	90
50 1004210 Probation Office	34	0	34

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ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
53 1004810 Park Maintenance	469	\$0	\$469
55 1004830 Recreation Administration	50	4,827	4,877
65 1005145 Frank Strang Senior Ctr	17	0	17
67 1005147 Halls Senior Ctr	17	0	17
71 1005160 Veterans' Svcs	34	0	34
72 1005400 Support Services	5,732	0	5,732
73 1005403 Preventive Health Svcs	754	0	754
74 1005406 Dental Svcs	670	0	670
75 1005409 Emergency Medical Service	17	0	17
76 1005412 Food & Restaurant Inspectio	168	0	168
77 1005421 Diagnostic Svcs	67	0	67
80 1005430 Pediatric Care Svcs	989	0	989
81 1005433 Pharmacy	385	0	385
82 1005436 Primary Care Svcs	318	0	318
85 1005445 Social Svcs	67	0	67
86 1005448 Ground Water Svcs	50	0	50
87 1005451 Vector Control Svcs	84	0	84
88 1005454 Disease Surveillance & Invet	34	0	34
89 1005457 Vital Records	17	0	17
90 1005460 Women's Health Svcs	50	0	50
91 1005463 Community Health Svcs	419	0	419
92 1005465 Child Car Seat Program	34	0	34
95 1006025 Inop Car Lot/Sale Junk Cars	34	0	34
98 1006610 GIS	0	316	316
101 1006635 CAC	46,510	486	46,996
104 1006920 Equipment	4,793	0	4,793
106 1006950 Miscellaneous	84	0	84
110 1007510 Fire Prevention	84	0	84
112 1007530 Codes Administration	50	0	50
115 1008110 Sheriff's Dept Merit System	184	88	273
116 1008310 Property Assessor	151	93	244
119 1008510 Public Defender	670	0	670
120 1008710 Register of Deeds Office	536	269	806
121 1008720 Register of Deeds-Data Proc	67	0	67
122 1008900 Court Officers	151	0	151
123 1008906 Records & Communication	637	0	637
125 1008912 Training	2,296	0	2,296
126 1008915 Planning & Development	117	0	117
127 1008918 Stop Violence Against Wome	34	0	34
128 1008921 Patrol	6,520	0	6,520
129 1008924 Warrants	201	0	201

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
130 1008927 Detective	587	\$0	\$587
132 1008930 Forensics	1,994	0	1,994
134 1008936 Special Teams	587	0	587
140 1008942 Narcotics	687	0	687
141 1008945 Internal Affairs	67	0	67
142 1008948 Special Svcs	1,156	0	1,156
144 1008951 Dare Donations	201	0	201
146 1008953 Sexual Offender Registry	251	0	251
150 1008960 Correctional Facilities	42,538	0	42,538
151 1008963 Temporary Detention Faciliti	84	0	84
155 1008969 Jail Commissary	40,074	0	40,074
156 1008972 Medical Examiner	134	163	297
159 2350130 PW-Stormwater Mgmt	34	0	34
160 2350210 PW-Highway & Bridge	1,425	0	1,425
161 2350220 PW-Traffic Control	1,810	0	1,810
162 2350310 Capital Outlay	67	0	67
163 2350320 Bridge Construction	67	0	67
164 2350410 PW-Engineering	50	0	50
166 50000(20&30) Vehicle Svc Ctr Fund	3,017	0	3,017
167 5300010 Retirement Fund	67	289	356
168 FD 105x General Grants Fund	16,693	139	16,832
169 FD 200x Governmental Library Fund	134	0	134
170 FD 205x Public Library Fund	21,621	2,582	24,203
171 FD 210x Solid Waste Fund	17	0	17
172 FD 215x Air Quality Fund	201	0	201
175 FD 230x Drug Control Fund	2,916	0	2,916
177 FD 400x Capital Improvement Fund	4,274	0	4,274
178 FD 410x Recreation Con Fundwide	520	0	520
180 FD 430x ADA Construction Fund	84	0	84
184 FD 560x Tech Support Fund	1,391	0	1,391
191 FD 920x MPC Fund	201	86	287
192 FD 925x E-911 Fund	838	113	951
193 FD 930x GIS Fund	1,575	0	1,575
194 FD 940x Animal Control Fund	4,106	993	5,100
195 FD 950x Grit School Foundation FD	29,884	0	29,884
196 FD 240x Gen Purpose School FD	284,340	6,659	290,999
197 FD 245x School Project Fund	14,196	0	14,196
198 FD 250x School Federal Projects	151,933	0	151,933
199 FD 405x Physical Plant Upgrade	36,068	0	36,068
999 2nd Allocation Orphans	(0)	0	(0)

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:12 1006010 Purchasing

ALLOCATION SUMMARY

Department	Purchasing	P-Card	Total
Total	778,013	39,395	817,408

PROPERTY MANAGEMENT DEPARTMENT (1006020)

Nature and Extent of Services

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

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

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

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

Schools Buying – Costs are allocated 100% to Schools.

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:13 1006020 Property Management

A. DEPARTMENT COSTS

	Amount	General Admin	Property Management	Schools Buying
Salaries	\$166,516	\$6,661	\$143,204	\$16,652
Salary % Split		4.00%	86.00%	10.00%
Benefits	39,939	1,598	34,348	3,994
	206,455	8,259	177,552	20,646
SUPPLY & SERVICES COST				
Services	32,533	1,301	27,978	3,253
Supplies/Materials	8,097	324	6,963	810
Other Expense	51,663	2,067	44,430	5,166
DEPARTMENT Cost Total	92,293	3,692	79,371	9,229
ADJUSTMENTS				
Total	298,748	11,951	256,923	29,875
General Admin Distribution		(11,951)	10,706	1,245
Grand Total	\$298,749		\$267,629	\$31,120

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:13 1006020 Property Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Property Management	Schools Buying
3 Audit Services	\$397	\$0	\$356	\$41
Subtotal - 1000920 Internal Audit	397	0	356	41
4 Contract Review	1,125	0	1,008	117
Subtotal - 1003210 Law Department	1,125	0	1,008	117
6 ADA/FMLA SVC	149	0	133	16
Subtotal - 1003320 ADA	149	0	133	16
8 Human Resources	1,960	0	1,756	204
8 Bright Start Wellness	111	0	99	12
Subtotal - 1003610 Human Resources	2,071	0	1,855	216
9 Mail Room	2	0	2	0
Subtotal - 1003910 Mail Room-Operat	2	0	2	0
11 Budget	145	0	130	15
11 Accounting	683	0	612	71
11 Accounts Payable	467	0	418	49
11 Payroll	1,002	0	898	104
11 Accounts Receivable	233	0	209	24
Subtotal - 1005710 Finance	2,530	0	2,266	264
12 Purchasing	108	0	97	11
Subtotal - 1006010 Purchasing	108	0	97	11
14 Building Maintenance	0	8,023	7,187	836
Subtotal - 1006030 County Building M	0	8,023	7,187	836
15 General Fund Audit	0	736	659	77
Subtotal - 1006930 Auditing Contract	0	736	659	77
16 Network Support - County	0	6,140	5,500	640
16 Network Support - All Users	0	5,928	5,310	618
Subtotal - 1007910 Information Techn	0	12,068	10,811	1,257
19 County Trustee	0	962	862	100

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Property Management	Schools Buying
Subtotal - 1009710 County Trustee	\$0	\$962	\$862	\$100
21 Risk Overhead	0	4	4	0
Subtotal - 54000(10&20&30) Risk Mng	0	4	4	0
3 Audit Services	0	34	30	4
Subtotal - 1000920 Internal Audit	0	34	30	4
4 Contract Review	0	79	71	8
Subtotal - 1003210 Law Department	0	79	71	8
6 ADA/FMLA SVC	0	12	11	1
Subtotal - 1003320 ADA	0	12	11	1
8 Human Resources	0	134	120	14
8 Bright Start Wellness	0	8	7	1
Subtotal - 1003610 Human Resources	0	142	127	15
9 Mail Room	0	0	0	0
Subtotal - 1003910 Mail Room-Operat	0	0	0	0
11 Budget	0	9	8	1
11 Accounting	0	45	40	5
11 Accounts Payable	0	30	27	3
11 Payroll	0	66	59	7
11 Accounts Receivable	0	15	13	2
Subtotal - 1005710 Finance	0	165	148	17
12 Purchasing	0	10	9	1
Subtotal - 1006010 Purchasing	0	10	9	1
Total Incoming	6,382	22,235	25,636	2,981
C. TOTAL ALLOCATED		\$327,366	\$293,265	\$34,101
			%89.58	%10.42

Knox County, TN
OMB A-87 Cost Allocation Plan

Property Management Allocations

	Number of Fixed Asset Items by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	39	0.71%	\$1,944	\$0	\$1,944	\$0	\$1,944
4 1003210 Law Department	36	0.66%	1,795	0	1,795	0	1,795
5 1003310 County Mayor	33	0.60%	1,645	0	1,645	0	1,645
6 1003320 ADA	2	0.04%	100	0	100	0	100
8 1003610 Human Resources	75	1.37%	3,739	0	3,739	0	3,739
9 1003910 Mail Room-Operating	1	0.02%	50	0	50	0	50
10 1005415 Health Administration	414	7.55%	20,639	0	20,639	0	20,639
11 1005710 Finance	86	1.57%	4,287	0	4,287	0	4,287
12 1006010 Purchasing	61	1.11%	3,041	0	3,041	0	3,041
16 1007910 Information Technology	249	4.54%	12,414	0	12,414	1,047	13,461
17 1007920 Records Management	34	0.62%	1,695	0	1,695	143	1,838
18 1008903 Sheriff Administration	1,382	25.21%	68,897	0	68,897	5,812	74,710
19 1009710 County Trustee	82	1.50%	4,088	0	4,088	345	4,433
20 2350110 PW-Administration	236	4.30%	11,765	0	11,765	993	12,758
21 54000(10&20&30) Risk Mngt Fund	3	0.05%	150	0	150	13	162
22 1000010 Attorney General	212	3.87%	10,569	0	10,569	892	11,461
24 1000310 Circuit Court Clerk's Office	58	1.06%	2,891	0	2,891	244	3,135
26 1000330 IV-D Child Support Clerk	1	0.02%	50	0	50	4	54
27 1000610 Probate Court	17	0.31%	848	0	848	71	919
28 1000620 Chancery Court	59	1.08%	2,941	0	2,941	248	3,189
31 1001210 County Clerk's Office	153	2.79%	7,628	0	7,628	643	8,271
32 1001510 4th Circuit Court Clerk Office	34	0.62%	1,695	0	1,695	143	1,838
33 1001520 Criminal Court Clerk's Office	138	2.52%	6,880	0	6,880	580	7,460
34 1001530 Criminal Sessions Clerk Offic	27	0.49%	1,346	0	1,346	114	1,460
35 1001810 Election Commission	367	6.69%	18,296	0	18,296	1,544	19,840
36 1002110 Circuit Court Judge's Office	9	0.16%	449	0	449	38	487
37 1002120 4th Circuit Court Judges Offi	1	0.02%	50	0	50	4	54
39 1002140 General Sessions Court Judi	94	1.71%	4,686	0	4,686	395	5,082
40 1002150 Jury Commission	4	0.07%	199	0	199	17	216
43 1002710 Juvenile Court-Clerk	105	1.92%	5,235	0	5,235	442	5,676
44 1003010 Juvenile Svc Center	25	0.46%	1,246	0	1,246	105	1,351
45 1003330 Legislative Delegation	8	0.15%	399	0	399	34	432
48 1003370 UT/Knox County Extension	17	0.31%	848	0	848	71	919
50 1004210 Probation Office	19	0.35%	947	0	947	80	1,027
55 1004830 Recreation Administration	13	0.24%	648	0	648	55	703
62 1005135 John Tarleton Home	62	1.13%	3,091	0	3,091	261	3,352
71 1005160 Veterans' Svcs	2	0.04%	100	0	100	8	108
75 1005409 Emergency Medical Service	14	0.26%	698	0	698	59	757
83 1005439 Animal Control	18	0.33%	897	0	897	76	973
94 1005950 Credit Union	1	0.02%	50	0	50	4	54
110 1007510 Fire Prevention	31	0.57%	1,545	0	1,545	130	1,676
111 1007520 Soil Conservation District	3	0.05%	150	0	150	13	162

Property Management Allocations

	Number of Fixed Asset Items by	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 1007530 Codes Administration	48	0.88%	\$2,393	\$0	\$2,393	\$202	\$2,595
115 1008110 Sheriff's Dept Merit System	14	0.26%	698	0	698	59	757
116 1008310 Property Assessor	93	1.70%	4,636	0	4,636	391	5,028
117 1008320 Equalization Board	21	0.38%	1,047	0	1,047	88	1,135
119 1008510 Public Defender	3	0.05%	150	0	150	13	162
120 1008710 Register of Deeds Office	94	1.71%	4,686	0	4,686	395	5,082
131 1008928 DUI Litter Pick Up Crew	1	0.02%	50	0	50	4	54
133 1008933 Juvenile Division	1	0.02%	50	0	50	4	54
156 1008972 Medical Examiner	7	0.13%	349	0	349	29	378
160 2350210 PW-Highway & Bridge	1	0.02%	50	0	50	4	54
164 2350410 PW-Engineering	10	0.18%	499	0	499	42	541
166 50000(20&30) Vehicle Svc Ctr Fund	32	0.58%	1,595	0	1,595	135	1,730
167 5300010 Retirement Fund	22	0.40%	1,097	0	1,097	93	1,189
168 FD 105x General Grants Fund	4	0.07%	199	0	199	17	216
169 FD 200x Governmental Library Fund	18	0.33%	897	0	897	76	973
170 FD 205x Public Library Fund	1	0.02%	50	0	50	4	54
171 FD 210x Solid Waste Fund	36	0.66%	1,795	0	1,795	151	1,946
172 FD 215x Air Quality Fund	196	3.57%	9,771	0	9,771	824	10,596
177 FD 400x Capital Improvement Fund	2	0.04%	100	0	100	8	108
179 FD 425x Golf Course Fund	8	0.15%	399	0	399	34	432
187 FD 610x Municipal Sales Tax	4	0.07%	199	0	199	17	216
191 FD 920x MPC Fund	54	0.98%	2,692	0	2,692	227	2,919
192 FD 925x E-911 Fund	36	0.66%	1,795	0	1,795	151	1,946
194 FD 940x Animal Control Fund	1	0.02%	50	0	50	4	54
196 FD 240x Gen Purpose School FD	551	10.05%	27,469	0	27,469	2,317	29,787
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	5,483	100.00%	273,346	0	273,346	19,919	293,265
Direct Bills					0		0
TOTAL					273,346		293,265

Knox County, TN
OMB A-87 Cost Allocation Plan

Schools Buying Allocations

	100% Assigned to Schools	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
196 FD 240x Gen Purpose School FD	100	100.00%	\$31,785	\$0	\$31,785	\$2,316	\$34,101
Subtotal	100	100.00%	31,785	0	31,785	2,316	34,101
Direct Bills					0		0
TOTAL					31,785		34,101

ALLOCATION SUMMARY

Department	Property Management	Schools Buying	Total
0 DIRECT BILLED	0	\$0	\$0
2 1000910 County Commission	1,944	0	1,944
4 1003210 Law Department	1,795	0	1,795
5 1003310 County Mayor	1,645	0	1,645
6 1003320 ADA	100	0	100
8 1003610 Human Resources	3,739	0	3,739
9 1003910 Mail Room-Operating	50	0	50
10 1005415 Health Administration	20,639	0	20,639
11 1005710 Finance	4,287	0	4,287
12 1006010 Purchasing	3,041	0	3,041
16 1007910 Information Technology	13,461	0	13,461
17 1007920 Records Management	1,838	0	1,838
18 1008903 Sheriff Administration	74,710	0	74,710
19 1009710 County Trustee	4,433	0	4,433
20 2350110 PW-Administration	12,758	0	12,758
21 54000(10&20&30) Risk Mngt Fund	162	0	162
22 1000010 Attorney General	11,461	0	11,461
24 1000310 Circuit Court Clerk's Office	3,135	0	3,135
26 1000330 IV-D Child Support Clerk	54	0	54
27 1000610 Probate Court	919	0	919
28 1000620 Chancery Court	3,189	0	3,189
31 1001210 County Clerk's Office	8,271	0	8,271
32 1001510 4th Circuit Court Clerk Office	1,838	0	1,838
33 1001520 Criminal Court Clerk's Office	7,460	0	7,460
34 1001530 Criminal Sessions Clerk Offic	1,460	0	1,460
35 1001810 Election Commission	19,840	0	19,840
36 1002110 Circuit Court Judge's Office	487	0	487
37 1002120 4th Circuit Court Judges Offic	54	0	54
39 1002140 General Sessions Court Judt	5,082	0	5,082
40 1002150 Jury Commission	216	0	216
43 1002710 Juvenile Court-Clerk	5,676	0	5,676
44 1003010 Juvenile Svc Center	1,351	0	1,351
45 1003330 Legislative Delegation	432	0	432
48 1003370 UT/Knox County Extension	919	0	919
50 1004210 Probation Office	1,027	0	1,027
55 1004830 Recreation Administration	703	0	703
62 1005135 John Tarleton Home	3,352	0	3,352
71 1005160 Veterans' Svcs	108	0	108
75 1005409 Emergency Medical Service	757	0	757
83 1005439 Animal Control	973	0	973
94 1005950 Credit Union	54	0	54

ALLOCATION SUMMARY

Department	Property Management	Schools Buying	Total
110 1007510 Fire Prevention	1,676	\$0	\$1,676
111 1007520 Soil Conservation District	162	0	162
112 1007530 Codes Administration	2,595	0	2,595
115 1008110 Sheriff's Dept Merit System	757	0	757
116 1008310 Property Assessor	5,028	0	5,028
117 1008320 Equalization Board	1,135	0	1,135
119 1008510 Public Defender	162	0	162
120 1008710 Register of Deeds Office	5,082	0	5,082
131 1008928 DUI Litter Pick Up Crew	54	0	54
133 1008933 Juvenile Division	54	0	54
156 1008972 Medical Examiner	378	0	378
160 2350210 PW-Highway & Bridge	54	0	54
164 2350410 PW-Engineering	541	0	541
166 50000(20&30) Vehicle Svc Ctr Fund	1,730	0	1,730
167 5300010 Retirement Fund	1,189	0	1,189
168 FD 105x General Grants Fund	216	0	216
169 FD 200x Governmental Library Fund	973	0	973
170 FD 205x Public Library Fund	54	0	54
171 FD 210x Solid Waste Fund	1,946	0	1,946
172 FD 215x Air Quality Fund	10,596	0	10,596
177 FD 400x Capital Improvement Fund	108	0	108
179 FD 425x Golf Course Fund	432	0	432
187 FD 610x Municipal Sales Tax	216	0	216
191 FD 920x MPC Fund	2,919	0	2,919
192 FD 925x E-911 Fund	1,946	0	1,946
194 FD 940x Animal Control Fund	54	0	54
196 FD 240x Gen Purpose School FD	29,787	34,101	63,888
999 2nd Allocation Orphans	0	0	0
Total	293,265	34,101	327,366

COUNTY BUILDING MAINTENANCE (1006030)

Nature and Extent of Services

The County Building Maintenance Department has primary responsibility for providing maintenance and repair services for all county buildings as requested. Specific activities include:

- Routine maintenance work order requests for county buildings
- New construction trades assistance for satellite sites
- Assistance with technical design issues

Costs for the County Building Maintenance Department have been allocated as follows:

Building Maintenance - Costs are allocated based on the square footage of occupied space per department.

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:14 1006030 County Building Maintenance

A. DEPARTMENT COSTS

	Amount	General Admin	Building Maintenance
Salaries	\$368,470	\$0	\$368,470
Salary % Split		.00%	100.00%
Benefits	105,475	0	105,475
	473,945	0	473,945
SUPPLY & SERVICES COST			
Services	20,532	0	20,532
Supplies/Materials	54,331	0	54,331
Other Expense	34,040	0	34,040
DEPARTMENT Cost Total	108,903	0	108,903
ADJUSTMENTS			
Total	582,848	0	582,848
General Admin Distribution	0	0	0
Grand Total	\$582,848		\$582,848

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008

Dept:14 1006030 County Building Maintenance

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Building Maintenance
1 Equipment Use	\$32,053	\$0	\$32,053
Subtotal - Equipment Use	32,053	0	32,053
3 Audit Services	486	0	486
Subtotal - 1000920 Internal Audit	486	0	486
4 Contract Review	2,195	0	2,195
Subtotal - 1003210 Law Department	2,195	0	2,195
6 ADA/FMLA SVC	268	0	268
Subtotal - 1003320 ADA	268	0	268
8 Human Resources	3,529	0	3,529
8 Bright Start Wellness	200	0	200
Subtotal - 1003610 Human Resources	3,729	0	3,729
11 Budget	283	0	283
11 Accounting	836	0	836
11 Accounts Payable	654	0	654
11 Payroll	1,858	0	1,858
11 Accounts Receivable	8	0	8
Subtotal - 1005710 Finance	3,639	0	3,639
12 Purchasing	154	0	154
Subtotal - 1006010 Purchasing	154	0	154
15 General Fund Audit	0	900	900
Subtotal - 1006930 Auditing Contract	0	900	900
19 County Trustee	0	1,176	1,176
Subtotal - 1009710 County Trustee	0	1,176	1,176
21 Risk Overhead	0	270	270
Subtotal - 54000(10&20&30) Risk Man	0	270	270
3 Audit Services	0	42	42

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:14 1006030 County Building Maintenance

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Building Maintenance
Subtotal - 1000920 Internal Audit	\$0	\$42	\$42
4 Contract Review	0	153	153
Subtotal - 1003210 Law Department	0	153	153
6 ADA/FMLA SVC	0	22	22
Subtotal - 1003320 ADA	0	22	22
8 Human Resources	0	241	241
8 Bright Start Wellness	0	14	14
Subtotal - 1003610 Human Resources	0	255	255
11 Budget	0	18	18
11 Accounting	0	54	54
11 Accounts Payable	0	42	42
11 Payroll	0	122	122
11 Accounts Receivable	0	1	1
Subtotal - 1005710 Finance	0	237	237
12 Purchasing	0	14	14
Subtotal - 1006010 Purchasing	0	14	14
Total Incoming	42,524	3,069	45,593
C. TOTAL ALLOCATED		\$628,441	%100.00 \$628,441

Knox County, TN
OMB A-87 Cost Allocation Plan

Building Maintenance Allocations

Dept:14 1006030 County Building Maintenance

	Square Footage by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.13%	\$787	\$0	\$787	\$0	\$787
3	1000920 Internal Audit	0.06%	382	0	382	0	382
4	1003210 Law Department	0.29%	1,822	0	1,822	0	1,822
5	1003310 County Mayor	0.27%	1,718	0	1,718	0	1,718
8	1003610 Human Resources	0.27%	1,695	0	1,695	0	1,695
9	1003910 Mail Room-Operating	0.05%	320	0	320	0	320
10	1005415 Health Administration	11.33%	70,846	0	70,846	0	70,846
11	1005710 Finance	0.48%	3,028	0	3,028	0	3,028
12	1006010 Purchasing	0.58%	3,630	0	3,630	0	3,630
13	1006020 Property Management	1.28%	8,023	0	8,023	0	8,023
16	1007910 Information Technology	0.81%	5,040	0	5,040	29	5,069
17	1007920 Records Management	3.17%	19,833	0	19,833	114	19,947
18	1008903 Sheriff Administration	0.46%	2,853	0	2,853	16	2,870
19	1009710 County Trustee	0.48%	3,022	0	3,022	17	3,039
21	54000(10&20&30) Risk Mngt Fund	0.13%	827	0	827	5	831
22	1000010 Attorney General	1.04%	6,508	0	6,508	37	6,545
24	1000310 Circuit Court Clerk's Office	0.22%	1,355	0	1,355	8	1,363
25	1000320 Civil Sessions Clerk's Office	0.23%	1,458	0	1,458	8	1,466
26	1000330 IV-D Child Support Clerk	0.12%	729	0	729	4	733
27	1000610 Probate Court	0.28%	1,739	0	1,739	10	1,749
28	1000620 Chancery Court	0.93%	5,808	0	5,808	33	5,842
31	1001210 County Clerk's Office	0.82%	5,100	0	5,100	29	5,129
32	1001510 4th Circuit Court Clerk Office	0.29%	1,785	0	1,785	10	1,795
33	1001520 Criminal Court Clerk's Office	0.50%	3,101	0	3,101	18	3,119
34	1001530 Criminal Sessions Clerk Offc	0.50%	3,107	0	3,107	18	3,124
35	1001810 Election Commission	0.65%	4,084	0	4,084	24	4,108
36	1002110 Circuit Court Judge's Office	0.62%	3,851	0	3,851	22	3,874
37	1002120 4th Circuit Court Judges Offi	0.17%	1,049	0	1,049	6	1,055
38	1002130 Criminal Court Judge's Office	0.96%	5,984	0	5,984	34	6,019
39	1002140 General Sessions Court Judt	0.80%	4,992	0	4,992	29	5,021
40	1002150 Jury Commission	0.13%	817	0	817	5	822
41	1002410 Juvenile Court Judges	0.10%	624	0	624	4	627
42	1002420 IV-D Referee Program	0.08%	530	0	530	3	533
43	1002710 Juvenile Court-Clerk	0.15%	916	0	916	5	921
48	1003370 UT/Knox County Extension	0.22%	1,372	0	1,372	8	1,380
50	1004210 Probation Office	0.25%	1,554	0	1,554	9	1,563
57	1005105 Dept of Community Developi	0.06%	357	0	357	2	359
61	1005130 Economic and Dev Grants	0.36%	2,240	0	2,240	13	2,253
62	1005135 John Tarleton Home	5.93%	37,092	0	37,092	214	37,306
64	1005144 Halls Senior-Special Events	0.73%	4,544	0	4,544	26	4,570
65	1005145 Frank Strang Senior Ctr	0.47%	2,921	0	2,921	17	2,938
66	1005146 South Knox Senior Ctr	0.49%	3,060	0	3,060	18	3,078

Knox County, TN
OMB A-87 Cost Allocation Plan

Building Maintenance Allocations

Dept:14 1006030 County Building Maintenance

	Square Footage by Department	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 1005148 Corryton Senior Ctr	4,800.00	0.36%	\$2,226	\$0	\$2,226	\$13	\$2,238
71 1005160 Veterans' Svcs	480.00	0.04%	223	0	223	1	224
93 1005720 Finance & Commun-Schools	12,583.00	0.93%	5,834	0	5,834	34	5,868
94 1005950 Credit Union	1,500.00	0.11%	695	0	695	4	699
97 1006605 Planning	12,097.90	0.90%	5,609	0	5,609	32	5,641
106 1006950 Miscellaneous	15,256.80	1.13%	7,074	0	7,074	41	7,115
110 1007510 Fire Prevention	3,262.50	0.24%	1,513	0	1,513	9	1,521
112 1007530 Codes Administration	2,825.00	0.21%	1,310	0	1,310	8	1,317
115 1008110 Sheriff's Dept Merit System	2,080.00	0.15%	964	0	964	6	970
116 1008310 Property Assessor	9,681.00	0.72%	4,489	0	4,489	26	4,514
120 1008710 Register of Deeds Office	10,956.70	0.81%	5,080	0	5,080	29	5,109
122 1008900 Court Officers	1,665.60	0.12%	772	0	772	4	777
123 1008906 Records & Communication	3,474.30	0.26%	1,611	0	1,611	9	1,620
124 1008909 School Security	111.00	0.01%	51	0	51	0	52
126 1008915 Planning & Development	493.50	0.04%	229	0	229	1	230
127 1008918 Stop Violence Against Wome	657.00	0.05%	305	0	305	2	306
128 1008921 Patrol	3,145.80	0.23%	1,459	0	1,459	8	1,467
129 1008924 Warrants	1,471.90	0.11%	682	0	682	4	686
130 1008927 Detective	10,507.70	0.78%	4,872	0	4,872	28	4,900
133 1008933 Juvenile Division	104,209.00	7.73%	48,317	0	48,317	278	48,595
140 1008942 Narcotics	1,619.00	0.12%	751	0	751	4	755
141 1008945 Internal Affairs	567.00	0.04%	263	0	263	2	264
142 1008948 Special Svcs	7,410.00	0.55%	3,436	0	3,436	20	3,455
150 1008960 Correctional Facilities	53,439.00	3.96%	24,777	0	24,777	143	24,920
167 5300010 Retirement Fund	2,073.90	0.15%	962	0	962	6	967
168 FD 105x General Grants Fund	1,767.00	0.13%	819	0	819	5	824
169 FD 200x Governmental Library Fund	945.10	0.07%	438	0	438	3	441
170 FD 205x Public Library Fund	417,741.00	30.97%	193,686	0	193,686	1,115	194,801
172 FD 215x Air Quality Fund	5,000.00	0.37%	2,318	0	2,318	13	2,332
196 FD 240x Gen Purpose School FD	159,829.00	11.85%	74,105	0	74,105	427	74,531
Subtotal	1,348,800.70	100.00%	625,372	0	625,372	3,069	628,441
Direct Bills					0		0
TOTAL					625,372		628,441

ALLOCATION SUMMARY

Dept:14 1006030 County Building Maintenance

Department	Building Maintenance	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	787	787
3 1000920 Internal Audit	382	382
4 1003210 Law Department	1,822	1,822
5 1003310 County Mayor	1,718	1,718
8 1003610 Human Resources	1,695	1,695
9 1003910 Mail Room-Operating	320	320
10 1005415 Health Administration	70,846	70,846
11 1005710 Finance	3,028	3,028
12 1006010 Purchasing	3,630	3,630
13 1006020 Property Management	8,023	8,023
16 1007910 Information Technology	5,069	5,069
17 1007920 Records Management	19,947	19,947
18 1008903 Sheriff Administration	2,870	2,870
19 1009710 County Trustee	3,039	3,039
21 54000(108&20&30) Risk Mngt Fund	831	831
22 1000010 Attorney General	6,545	6,545
24 1000310 Circuit Court Clerk's Office	1,363	1,363
25 1000320 Civil Sessions Clerk's Office	1,466	1,466
26 1000330 IV-D Child Support Clerk	733	733
27 1000610 Probate Court	1,749	1,749
28 1000620 Chancery Court	5,842	5,842
31 1001210 County Clerk's Office	5,129	5,129
32 1001510 4th Circuit Court Clerk Office	1,795	1,795
33 1001520 Criminal Court Clerk's Office	3,119	3,119
34 1001530 Criminal Sessions Clerk Office	3,124	3,124
35 1001810 Election Commission	4,108	4,108
36 1002110 Circuit Court Judge's Office	3,874	3,874
37 1002120 4th Circuit Court Judges Offi	1,055	1,055
38 1002130 Criminal Court Judge's Office	6,019	6,019
39 1002140 General Sessions Court Judi	5,021	5,021
40 1002150 Jury Commission	822	822
41 1002410 Juvenile Court Judges	627	627
42 1002420 IV-D Referee Program	533	533
43 1002710 Juvenile Court-Clerk	921	921
48 1003370 UT/Knox County Extension	1,380	1,380
50 1004210 Probation Office	1,563	1,563
57 1005105 Dept of Community Develop	359	359
61 1005130 Economic and Dev Grants	2,253	2,253
62 1005135 John Tarleton Home	37,306	37,306
64 1005144 Halls Senior-Special Events	4,570	4,570

ALLOCATION SUMMARY

Department	Building Maintenance	Total
65 1005145 Frank Strang Senior Ctr	2,938	\$2,938
66 1005146 South Knox Senior Ctr	3,078	3,078
68 1005148 Coryton Senior Ctr	2,238	2,238
71 1005160 Veterans' Svcs	224	224
93 1005720 Finance & Commun-Schools	5,868	5,868
94 1005950 Credit Union	699	699
97 1006605 Planning	5,641	5,641
106 1006950 Miscellaneous	7,115	7,115
110 1007510 Fire Prevention	1,521	1,521
112 1007530 Codes Administration	1,317	1,317
115 1008110 Sheriff's Dept Merit System	970	970
116 1008310 Property Assessor	4,514	4,514
120 1008710 Register of Deeds Office	5,109	5,109
122 1008900 Court Officers	777	777
123 1008906 Records & Communication	1,620	1,620
124 1008909 School Security	52	52
126 1008915 Planning & Development	230	230
127 1008918 Stop Violence Against Wome	306	306
128 1008921 Patrol	1,467	1,467
129 1008924 Warrants	686	686
130 1008927 Detective	4,900	4,900
133 1008933 Juvenile Division	48,595	48,595
140 1008942 Narcotics	755	755
141 1008945 Internal Affairs	264	264
142 1008948 Special Svcs	3,455	3,455
150 1008960 Correctional Facilities	24,920	24,920
167 5300010 Retirement Fund	967	967
168 FD 105x General Grants Fund	824	824
169 FD 200x Governmental Library Fund	441	441
170 FD 205x Public Library Fund	194,801	194,801
172 FD 215x Air Quality Fund	2,332	2,332
196 FD 240x Gen Purpose School FD	74,531	74,531
Total	628,441	628,441

**AUDITING CONTRACT (1006930)
Nature and Extent of Services**

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:15 1006930 Auditing Contract

A. DEPARTMENT COSTS

	Amount	General Admin	General Fund Audit
S	\$0	\$0	\$0
Salaries			
Salary % Split		.00%	.00%
S	0	0	0
Benefits			
	0	0	0
SUPPLY & SERVICES COST			
P	165,000	0	165,000
Services			
DEPARTMENT Cost Total	165,000	0	165,000
ADJUSTMENTS			
Total	165,000	0	165,000
General Admin Distribution		0	0
Grand Total	\$165,000		\$165,000

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:15 1006930 Auditing Contract

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	General Fund Audit
3 Audit Services	\$11	\$0	\$11
Subtotal - 1000920 Internal Audit	11	0	11
4 Contract Review	621	0	621
Subtotal - 1003210 Law Department	621	0	621
11 Budget	80	0	80
11 Accounting	19	0	19
11 Accounts Payable	47	0	47
Subtotal - 1005710 Finance	146	0	146
19 County Trustee	0	26	26
Subtotal - 1009710 County Trustee	0	26	26
3 Audit Services	0	1	1
Subtotal - 1000920 Internal Audit	0	1	1
4 Contract Review	0	43	43
Subtotal - 1003210 Law Department	0	43	43
11 Budget	0	5	5
11 Accounting	0	1	1
11 Accounts Payable	0	3	3
Subtotal - 1005710 Finance	0	9	9
Total Incoming	778	79	857
C. TOTAL ALLOCATED		\$165,857	%100.00 \$165,857

Knox County, TN
OMB A-87 Cost Allocation Plan

General Fund Audit Allocations

Accounting Transactions- Gen FD only	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	0.70%	\$1,158	\$0	\$1,158	\$0	\$1,158
3 1000920 Internal Audit	0.36%	600	0	600	0	600
4 1003210 Law Department	1.55%	2,568	0	2,568	0	2,568
5 1003310 County Mayor	1.28%	2,127	0	2,127	0	2,127
6 1003320 ADA	0.26%	423	0	423	0	423
8 1003610 Human Resources	0.81%	1,345	0	1,345	0	1,345
9 1003910 Mail Room-Operating	0.25%	414	0	414	0	414
10 1005415 Health Administration	1.18%	1,960	0	1,960	0	1,960
11 1005710 Finance	0.87%	1,435	0	1,435	0	1,435
12 1006010 Purchasing	0.62%	1,021	0	1,021	0	1,021
13 1006020 Property Management	0.44%	736	0	736	0	736
14 1006030 County Building Maintenance	0.54%	900	0	900	0	900
16 1007910 Information Technology	0.82%	1,363	0	1,363	1	1,364
17 1007920 Records Management	0.39%	645	0	645	0	646
18 1008903 Sheriff Administration	3.01%	4,995	0	4,995	3	4,997
19 1009710 County Trustee	2.77%	4,599	0	4,599	2	4,601
20 2350110 PW-Administration	0.71%	1,179	0	1,179	1	1,180
21 54000(10&20&30) Risk Mngt Fund	1.24%	2,060	0	2,060	1	2,061
22 1000010 Attorney General	1.18%	1,950	0	1,950	1	1,951
23 1000020 Bad Check Unit	0.15%	255	0	255	0	255
24 1000310 Circuit Court Clerk's Office	0.39%	651	0	651	0	651
25 1000320 Civil Sessions Clerk's Office	0.26%	437	0	437	0	438
26 1000330 IV-D Child Support Clerk	0.67%	1,117	0	1,117	1	1,118
27 1000610 Probate Court	0.21%	341	0	341	0	341
28 1000620 Chancery Court	0.31%	509	0	509	0	509
30 1000930 Codes Commission	0.01%	18	0	18	0	18
31 1001210 County Clerk's Office	1.56%	2,587	0	2,587	1	2,588
32 1001510 4th Circuit Court Clerk Office	0.35%	583	0	583	0	584
33 1001520 Criminal Court Clerk's Office	1.52%	2,514	0	2,514	1	2,515
34 1001530 Criminal Sessions Clerk Offic	0.72%	1,190	0	1,190	1	1,191
35 1001810 Election Commission	0.97%	1,602	0	1,602	1	1,603
36 1002110 Circuit Court Judge's Office	0.09%	148	0	148	0	148
37 1002120 4th Circuit Court Judges Offi	0.12%	204	0	204	0	204
38 1002130 Criminal Court Judge's Office	0.13%	215	0	215	0	215
39 1002140 General Sessions Court Jud	0.63%	1,037	0	1,037	1	1,038
40 1002150 Jury Commission	9.16%	15,182	0	15,182	8	15,190
41 1002410 Juvenile Court Judges	0.94%	1,551	0	1,551	1	1,552
42 1002420 IV-D Referee Program	0.44%	731	0	731	0	731
43 1002710 Juvenile Court-Clerk	1.10%	1,816	0	1,816	1	1,816
44 1003010 Juvenile Svc Center	0.90%	1,500	0	1,500	1	1,501
45 1003330 Legislative Delegation	0.23%	385	0	385	0	385
46 1003350 Senior Summit	0.05%	77	0	77	0	77

Knox County, TN
OMB A-87 Cost Allocation Plan

General Fund Audit - Allocations

Accounting Transactions- Gen FD only	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1003360 Read With Me	0.02%	\$27	\$0	\$27	\$0	\$27
48 1003370 UT/Knox County Extension	0.15%	253	0	253	0	254
49 1003380 Mayor's Education Summit	0.00%	2	0	2	0	2
50 1004210 Probation Office	0.69%	1,141	0	1,141	1	1,142
51 1004215 DUI Traffic School	0.04%	58	0	58	0	58
52 1004510 Office of Neighborhoods	0.31%	514	0	514	0	514
53 1004810 Park Maintenance	2.82%	4,681	0	4,681	2	4,683
54 1004815 County Wide Rehab	0.00%	2	0	2	0	2
55 1004830 Recreation Administration	1.04%	1,719	0	1,719	1	1,720
56 1004835 Legacy Park	0.04%	60	0	60	0	60
57 1005105 Dept of Community Developi	0.38%	631	0	631	0	631
58 1005110 Community Services Agenci	0.23%	376	0	376	0	376
59 1005115 Community Svcs	0.48%	791	0	791	0	792
60 1005120 Indigents Asst (CAC/Pauper,	0.08%	131	0	131	0	131
61 1005130 Economic and Dev Grants	0.04%	69	0	69	0	69
62 1005135 John Tarleton Home	0.01%	9	0	9	0	9
63 1005142 Senior Ctr & Volunteer Svcs	0.25%	406	0	406	0	407
65 1005145 Frank Strang Senior Ctr	0.36%	591	0	591	0	591
66 1005146 South Knox Senior Ctr	0.10%	164	0	164	0	164
67 1005147 Halls Senior Ctr	0.34%	565	0	565	0	565
68 1005148 Corryton Senior Ctr	0.29%	479	0	479	0	480
71 1005160 Veterans' Svcs	0.25%	417	0	417	0	418
72 1005400 Support Services	0.96%	1,597	0	1,597	1	1,598
73 1005403 Preventive Health Svcs	0.77%	1,276	0	1,276	1	1,277
74 1005406 Dental Svcs	0.55%	910	0	910	0	910
75 1005409 Emergency Medical Service	0.15%	244	0	244	0	244
76 1005412 Food & Restaurant Inspecto	0.44%	729	0	729	0	730
77 1005421 Diagnostic Svcs	0.48%	800	0	800	0	801
78 1005424 Medical & Dental - Indig Carr	1.00%	1,659	0	1,659	1	1,660
79 1005427 Misc Health	0.00%	4	0	4	0	4
80 1005430 Pediatric Care Svcs	0.33%	552	0	552	0	553
81 1005433 Pharmacy	1.31%	2,171	0	2,171	1	2,172
82 1005436 Primary Care Svcs	0.33%	547	0	547	0	547
83 1005439 Animal Control	0.43%	707	0	707	0	708
84 1005442 School Health Program	0.18%	297	0	297	0	297
85 1005445 Social Svcs	0.28%	468	0	468	0	469
86 1005448 Ground Water Svcs	0.28%	461	0	461	0	461
87 1005451 Vector Control Svcs	0.15%	255	0	255	0	255
88 1005454 Disease Surveillance & Inves	0.40%	656	0	656	0	657
89 1005457 Vital Records	0.20%	337	0	337	0	337
90 1005460 Women's Health Svcs	0.27%	441	0	441	0	441
91 1005463 Community Health Svcs	0.37%	607	0	607	0	607

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:15 1006930 Auditing Contract

General Fund Audit Allocations

	Accounting Transactions: Gen FD only	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	1005465 Child Car Seat Program	5	\$9	\$0	\$9	\$0	\$9
93	1005720 Finance & Commun-Schools	560	1,021	0	1,021	1	1,021
95	1006025 Inop Car Lot/Sale Junk Cars	53	97	0	97	0	97
96	1006310 Property and Liability Ins	8	15	0	15	0	15
97	1006605 Planning	6	11	0	11	0	11
98	1006610 GIS	14	26	0	26	0	26
99	1006615 Payments To Cities	6	11	0	11	0	11
100	1006620 Emergency Mangement	3	5	0	5	0	5
101	1006635 CAC	6	11	0	11	0	11
102	1006645 Oth Operating Transfers	24	44	0	44	0	44
103	1006910 Offical's Expense	11	20	0	20	0	20
104	1006920 Equipment	231	421	0	421	0	421
105	1006940 Cases Charged to County	18	33	0	33	0	33
106	1006950 Miscellaneous	463	844	0	844	0	844
108	1006970 KCDC Tax Increment	4	7	0	7	0	7
109	1007210 Community Mediation Cente	33	60	0	60	0	60
110	1007510 Fire Prevention	705	1,285	0	1,285	1	1,286
111	1007520 Soil Conservation District	223	406	0	406	0	407
112	1007530 Codes Administration	2,364	4,309	0	4,309	2	4,311
113	1007710 Wastewater	28	51	0	51	0	51
114	1007720 Dirty Lot Ordinance	293	534	0	534	0	534
115	1008110 Sheriff's Dept Merit System	327	596	0	596	0	596
116	1008310 Property Assessor	659	1,201	0	1,201	1	1,202
117	1008320 Equalization Board	11	20	0	20	0	20
118	1008330 Digitized Mapping	155	283	0	283	0	283
119	1008510 Public Defender	1,229	2,240	0	2,240	1	2,241
120	1008710 Register of Deeds Office	297	541	0	541	0	542
121	1008720 Register of Deeds-Data Proc	32	58	0	58	0	58
122	1008900 Court Officers	150	273	0	273	0	274
123	1008906 Records & Communication	429	782	0	782	0	782
124	1008909 School Security	126	230	0	230	0	230
125	1008912 Training	523	953	0	953	0	954
126	1008915 Planning & Development	142	259	0	259	0	259
127	1008918 Stop Violence Against Wome	186	339	0	339	0	339
128	1008921 Patrol	3,375	6,152	0	6,152	3	6,155
129	1008924 Warrants	442	806	0	806	0	806
130	1008927 Detective	607	1,106	0	1,106	1	1,107
131	1008928 DUI Litter Pick Up Crew	5	9	0	9	0	9
132	1008930 Forensics	304	554	0	554	0	554
133	1008933 Juvenile Division	67	122	0	122	0	122
134	1008936 Special Teams	144	262	0	262	0	263
135	1008937 Victim's Rights	19	35	0	35	0	35

Knox County, TN
OMB A-87 Cost Allocation Plan

General Fund Audit Allocations

Accounting Transactions: Gen FD only	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137 1008939 Batterer's Treatment	4	\$7	\$0	\$7	\$0	\$7
138 1008940 Senior Cit. Awareness	11	20	0	20	0	20
140 1008942 Narcotics	618	1,127	0	1,127	1	1,127
141 1008945 Internal Affairs	174	317	0	317	0	317
142 1008948 Special Svcs	410	747	0	747	0	748
143 1008950 Inmate Education	7	13	0	13	0	13
144 1008951 Dare Donations	55	100	0	100	0	100
145 1008952 Teen Academy - Sheriff	9	16	0	16	0	16
146 1008953 Sexual Offender Registry	122	222	0	222	0	223
147 1008954 Interest Earned-Inmates	22	40	0	40	0	40
149 1008957 Auxiliary Svcs	378	689	0	689	0	689
150 1008960 Correctional Facilities	4,795	8,741	0	8,741	5	8,745
151 1008963 Temporary Detention Facilities	123	224	0	224	0	224
152 1008965 Explorer Post	33	60	0	60	0	60
153 1008966 Wal-Mart Foundation	5	9	0	9	0	9
154 1008967 Helen R McNabb Interch	19	35	0	35	0	35
155 1008969 Jail Commissary	596	1,086	0	1,086	1	1,087
156 1008972 Medical Examiner	431	786	0	786	0	786
157 1009720 Property Sale	2	4	0	4	0	4
158 2350120 PW-Highway Project Mgmt	237	432	0	432	0	432
159 2350130 PW-Stormwater Mgmt	474	864	0	864	0	864
160 2350210 PW-Highway & Bridge	2,612	4,761	0	4,761	2	4,764
161 2350220 PW-Traffic Control	2,177	3,968	0	3,968	2	3,970
162 2350310 Capital Outlay	7	13	0	13	0	13
163 2350320 Bridge Construction	31	57	0	57	0	57
164 2350410 PW-Engineering	336	612	0	612	0	613
166 50000(20&30) Vehicle Svc Ctr Fund	4,652	8,480	0	8,480	4	8,484
167 5300010 Retirement Fund	6,785	12,368	0	12,368	6	12,374
999 2nd Allocation Orphans	0	0	0	0	(0)	(0)
Subtotal	90,945	165,778	0	165,778	79	165,857
Direct Bills				0		0
TOTAL				165,778		165,857

ALLOCATION SUMMARY

Department	General Fund Audit	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	1,158	1,158
3 1000920 Internal Audit	600	600
4 1003210 Law Department	2,568	2,568
5 1003310 County Mayor	2,127	2,127
6 1003320 ADA	423	423
8 1003610 Human Resources	1,345	1,345
9 1003910 Mail Room-Operating	414	414
10 1005415 Health Administration	1,960	1,960
11 1005710 Finance	1,435	1,435
12 1006010 Purchasing	1,021	1,021
13 1006020 Property Management	736	736
14 1006030 County Building Maintenance	900	900
16 1007910 Information Technology	1,364	1,364
17 1007920 Records Management	646	646
18 1008903 Sheriff Administration	4,997	4,997
19 1009710 County Trustee	4,601	4,601
20 2350110 PW-Administration	1,180	1,180
21 54000(10&20&30) Risk Mngt Fund	2,061	2,061
22 1000010 Attorney General	1,951	1,951
23 1000020 Bad Check Unit	255	255
24 1000310 Circuit Court Clerk's Office	651	651
25 1000320 Civil Sessions Clerk's Office	438	438
26 1000330 IV-D Child Support Clerk	1,118	1,118
27 1000610 Probate Court	341	341
28 1000620 Chancery Court	509	509
30 1000930 Codes Commission	18	18
31 1001210 County Clerk's Office	2,588	2,588
32 1001510 4th Circuit Court Clerk Office	584	584
33 1001520 Criminal Court Clerk's Office	2,515	2,515
34 1001530 Criminal Sessions Clerk Office	1,191	1,191
35 1001810 Election Commission	1,603	1,603
36 1002110 Circuit Court Judge's Office	148	148
37 1002120 4th Circuit Court Judges Office	204	204
38 1002130 Criminal Court Judge's Office	215	215
39 1002140 General Sessions Court Judge	1,038	1,038
40 1002150 Jury Commission	15,190	15,190
41 1002410 Juvenile Court Judges	1,552	1,552
42 1002420 IV-D Referee Program	731	731
43 1002710 Juvenile Court-Clerk	1,816	1,816
44 1003010 Juvenile Svc Center	1,501	1,501

ALLOCATION SUMMARY

Department	General Fund Audit	Total
45 1003330 Legislative Delegation	385	\$385
46 1003350 Senior Summit	77	77
47 1003360 Read With Me	27	27
48 1003370 UT/Knox County Extension	254	254
49 1003380 Mayor's Education Summit	2	2
50 1004210 Probation Office	1,142	1,142
51 1004215 DUI Traffic School	58	58
52 1004510 Office of Neighborhoods	514	514
53 1004810 Park Maintenance	4,683	4,683
54 1004815 County Wide Rehab	2	2
55 1004830 Recreation Administration	1,720	1,720
56 1004835 Legacy Park	60	60
57 1005105 Dept of Community Developi	631	631
58 1005110 Community Services Agenci	376	376
59 1005115 Community Svcs	792	792
60 1005120 Indigents Asst (CAC/Pauper,	131	131
61 1005130 Economic and Dev Grants	69	69
62 1005135 John Tarleton Home	9	9
63 1005142 Senior Ctr & Volunteer Svcs	407	407
65 1005145 Frank Strang Senior Ctr	591	591
66 1005146 South Knox Senior Ctr	164	164
67 1005147 Halls Senior Ctr	565	565
68 1005148 Corryton Senior Ctr	480	480
71 1005160 Veterans' Svcs	418	418
72 1005400 Support Services	1,598	1,598
73 1005403 Preventive Health Svcs	1,277	1,277
74 1005406 Dental Svcs	910	910
75 1005409 Emergency Medical Service	244	244
76 1005412 Food & Restaurant Inspectio	730	730
77 1005421 Diagnostic Svcs	801	801
78 1005424 Medical & Dental - Indig Carr	1,660	1,660
79 1005427 Misc Health	4	4
80 1005430 Pediatric Care Svcs	553	553
81 1005433 Pharmacy	2,172	2,172
82 1005436 Primary Care Svcs	547	547
83 1005439 Animal Control	708	708
84 1005442 School Health Program	297	297
85 1005445 Social Svcs	469	469
86 1005448 Ground Water Svcs	461	461
87 1005451 Vector Control Svcs	255	255
88 1005454 Disease Surveillance & Inves	657	657

ALLOCATION SUMMARY

Department	General Fund Audit	Total
89 1005457 Vital Records	337	\$337
90 1005460 Women's Health Svcs	441	441
91 1005463 Community Health Svcs	607	607
92 1005465 Child Car Seat Program	9	9
93 1005720 Finance & Commun-Schools	1,021	1,021
95 1006025 Inop Car Lot/Sale Junk Cars	97	97
96 1006310 Property and Liability Ins	15	15
97 1006605 Planning	11	11
98 1006610 GIS	26	26
99 1006615 Payments To Cities	11	11
100 1006620 Emergency Mangement	5	5
101 1006635 CAC	11	11
102 1006645 Oth Operating Transfers	44	44
103 1006910 Offical's Expense	20	20
104 1006920 Equipment	421	421
105 1006940 Cases Charged to County	33	33
106 1006950 Miscellaneous	844	844
108 1006970 KCDC Tax Increment	7	7
109 1007210 Community Mediation Cente	60	60
110 1007510 Fire Prevention	1,286	1,286
111 1007520 Soil Conservation District	407	407
112 1007530 Codes Administration	4,311	4,311
113 1007710 Wastewater	51	51
114 1007720 Dirty Lot Ordinance	534	534
115 1008110 Sheriff's Dept Merit System	596	596
116 1008310 Property Assessor	1,202	1,202
117 1008320 Equalization Board	20	20
118 1008330 Digitized Mapping	283	283
119 1008510 Public Defender	2,241	2,241
120 1008710 Register of Deeds-Data Proc	542	542
121 1008720 Register of Deeds-Data Proc	58	58
122 1008900 Court Officers	274	274
123 1008906 Records & Communication	782	782
124 1008909 School Security	230	230
125 1008912 Training	954	954
126 1008915 Planning & Development	259	259
127 1008918 Stop Violence Against Wome	339	339
128 1008921 Patrol	6,155	6,155
129 1008924 Warrants	806	806
130 1008927 Detective	1,107	1,107
131 1008928 DUI Litter Pick Up Crew	9	9

ALLOCATION SUMMARY

Department	General Fund Audit	Total
132 1008930 Forensics	554	\$554
133 1008933 Juvenile Division	122	122
134 1008936 Special Teams	263	263
135 1008937 Victim's Rights	35	35
137 1008939 Batterer's Treatment	7	7
138 1008940 Senior Cit. Awareness	20	20
140 1008942 Narcotics	1,127	1,127
141 1008945 Internal Affairs	317	317
142 1008948 Special Svcs	748	748
143 1008950 Inmate Education	13	13
144 1008951 Dare Donations	100	100
145 1008952 Teen Academy - Sheriff	16	16
146 1008953 Sexual Offender Registry	223	223
147 1008954 Interest Earned-Inmates	40	40
149 1008957 Auxiliary Svcs	689	689
150 1008960 Correctional Facilities	8,745	8,745
151 1008963 Temporary Detention Faciliti	224	224
152 1008965 Explorer Post	60	60
153 1008966 Wal-Mart Foundation	9	9
154 1008967 Helen R McNabb Interch	35	35
155 1008969 Jail Commissary	1,087	1,087
156 1008972 Medical Examiner	786	786
157 1009720 Property Sale	4	4
158 2350120 PW-Highway Project Mgmt	432	432
159 2350130 PW-Stormwater Mgmt	864	864
160 2350210 PW-Highway & Bridge	4,764	4,764
161 2350220 PW-Traffic Control	3,970	3,970
162 2350310 Capital Outlay	13	13
163 2350320 Bridge Construction	57	57
164 2350410 PW-Engineering	613	613
166 50000(20&30) Vehicle Svc Ctr Fund	8,484	8,484
167 5300010 Retirement Fund	12,374	12,374
999 2nd Allocation Orphans	(0)	(0)
Total	165,857	165,857

INFORMATION TECHNOLOGY DEPARTMENT (1007910)

Nature and Extent of Services

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

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

Primary functions include:

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

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

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

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

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:16 1007910 Information Technology

A. DEPARTMENT COSTS

	Amount	General Admin	Network Support - County	Network Support - All Users
Salaries	\$2,685,710	\$241,714	\$1,074,284	\$1,369,712
Salary % Split		9.00%	40.00%	51.00%
Benefits	543,009	48,871	217,204	276,935
	3,228,719	290,585	1,291,488	1,646,647
SUPPLY & SERVICES COST				
Services	1,285,813	115,723	514,325	655,765
Supplies/Materials	37,194	3,347	14,878	18,969
Other Expenses	121,254	10,913	48,502	61,840
DEPARTMENT Cost Total	1,444,261	129,983	577,705	736,574

ADJUSTMENTS

Total	4,672,980	420,568	1,869,193	2,383,221
General Admin Distribution		(420,568)	184,865	235,703
Grand Total	\$4,672,982		\$2,054,058	\$2,618,924

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:16 1007910 Information Technology

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
1 Equipment Use	\$231,563	\$0	\$101,786	\$129,777
Subtotal - Equipment Use	231,563	0	101,786	129,777
3 Audit Services	736	0	324	412
Subtotal - 1000920 Internal Audit	736	0	324	412
4 Contract Review	17,597	0	7,735	9,862
Subtotal - 1003210 Law Department	17,597	0	7,735	9,862
6 ADA/FMLA SVC	1,265	0	556	709
Subtotal - 1003320 ADA	1,265	0	556	709
7 Department Review	1,390	0	611	779
Subtotal - 1003340 Strategic Planning	1,390	0	611	779
8 Human Resources	16,663	0	7,324	9,339
8 Bright Start Wellness	945	0	415	530
Subtotal - 1003610 Human Resources	17,608	0	7,740	9,868
9 Mail Room	250	0	110	140
Subtotal - 1003910 Mail Room-Operat	250	0	110	140
11 Budget	2,272	0	999	1,273
11 Accounting	1,265	0	556	709
11 Accounts Payable	1,702	0	748	954
11 Payroll	8,166	0	3,589	4,577
11 Accounts Receivable	201	0	88	113
Subtotal - 1005710 Finance	13,606	0	5,981	7,625
12 Purchasing	431	0	189	242
12 P-Card	363	0	160	203
Subtotal - 1006010 Purchasing	794	0	349	445
13 Property Management	12,414	0	5,457	6,957
Subtotal - 1006020 Property Managen	12,414	0	5,457	6,957
14 Building Maintenance	5,040	0	2,215	2,825

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:16 1007910 Information Technology

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
Subtotal - 1006030 County Building M	\$5,040	\$0	\$2,215	\$2,825
15 General Fund Audit	1,363	0	599	764
Subtotal - 1006930 Auditing Contract	1,363	0	599	764
19 County Trustee	0	1,781	783	998
Subtotal - 1009710 County Trustee	0	1,781	783	998
21 Risk Overhead	0	44	19	25
Subtotal - 54000(10&20&30) Risk Mng	0	44	19	25
3 Audit Services	0	63	28	35
Subtotal - 1000920 Internal Audit	0	63	28	35
4 Contract Review	0	1,230	541	689
Subtotal - 1003210 Law Department	0	1,230	541	689
6 ADA/FMLA SVC	0	102	45	57
Subtotal - 1003320 ADA	0	102	45	57
7 Department Review	0	1	0	1
Subtotal - 1003340 Strategic Planning	0	1	0	1
8 Human Resources	0	1,139	501	638
8 Bright Start Wellness	0	65	29	36
Subtotal - 1003610 Human Resources	0	1,204	529	675
9 Mail Room	0	28	12	16
Subtotal - 1003910 Mail Room-Operat	0	28	12	16
11 Budget	0	146	64	82
11 Accounting	0	82	36	46
11 Accounts Payable	0	111	49	62
11 Payroll	0	535	235	300
11 Accounts Receivable	0	13	6	7

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:16 1007910 Information Technology

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Network Support - County	Network Support - All Users
Subtotal - 1005710 Finance	\$0	\$887	\$390	\$497
12 Purchasing	0	39	17	22
12 P-Card	0	37	16	21
Subtotal - 1006010 Purchasing	0	76	33	43
13 Property Management	0	1,047	460	587
Subtotal - 1006020 Property Managen	0	1,047	460	587
14 Building Maintenance	0	29	13	16
Subtotal - 1006030 County Building M	0	29	13	16
15 General Fund Audit	0	1	0	1
Subtotal - 1006930 Auditing Contract	0	1	0	1

Total Incoming 303,626 6,493 136,316 173,803
 %43.96 %56.04

C. TOTAL ALLOCATED \$4,983,101 \$2,190,374 \$2,792,727

Knox County, TN
OMB A-87 Cost Allocation Plan

Network Support - County Allocations

	Number of Workstations - County	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	4	0.28%	\$6,140	\$0	\$6,140	\$0	\$6,140
3 1000920 Internal Audit	4	0.28%	6,140	0	6,140	0	6,140
4 1003210 Law Department	26	1.82%	39,913	0	39,913	0	39,913
5 1003310 County Mayor	19	1.33%	29,167	0	29,167	0	29,167
6 1003320 ADA	1	0.07%	1,535	0	1,535	0	1,535
8 1003610 Human Resources	13	0.91%	19,956	0	19,956	0	19,956
9 1003910 Mail Room-Operating	2	0.14%	3,070	0	3,070	0	3,070
10 1005415 Health Administration	228	16.00%	350,003	0	350,003	0	350,003
11 1005710 Finance	36	2.53%	55,264	0	55,264	0	55,264
12 1006010 Purchasing	16	1.12%	24,562	0	24,562	0	24,562
13 1006020 Property Management	4	0.28%	6,140	0	6,140	0	6,140
17 1007920 Records Management	9	0.63%	13,816	0	13,816	24	13,840
18 1008903 Sheriff Administration	16	1.12%	24,562	0	24,562	43	24,604
19 1009710 County Trustee	59	4.14%	90,571	0	90,571	157	90,728
20 2350110 PW-Administration	27	1.89%	41,448	0	41,448	72	41,520
21 54000(10&20&30) Risk Mngt Fund	4	0.28%	6,140	0	6,140	11	6,151
22 1000010 Attorney General	97	6.81%	148,905	0	148,905	258	149,163
24 1000310 Circuit Court Clerk's Office	19	1.33%	29,167	0	29,167	51	29,218
25 1000320 Civil Sessions Clerk's Office	27	1.89%	41,448	0	41,448	72	41,520
27 1000610 Probate Court	10	0.70%	15,351	0	15,351	27	15,378
28 1000620 Chancery Court	26	1.82%	39,913	0	39,913	69	39,982
30 1000930 Codes Commission	20	1.40%	30,702	0	30,702	53	30,755
31 1001210 County Clerk's Office	104	7.30%	159,651	0	159,651	277	159,927
32 1001510 4th Circuit Court Clerk Office	22	1.54%	33,772	0	33,772	59	33,831
33 1001520 Criminal Court Clerk's Office	28	1.96%	42,983	0	42,983	75	43,057
35 1001810 Election Commission	67	4.70%	102,852	0	102,852	178	103,030
36 1002110 Circuit Court Judge's Office	9	0.63%	13,816	0	13,816	24	13,840
37 1002120 4th Circuit Court Judges Offi	8	0.56%	12,281	0	12,281	21	12,302
38 1002130 Criminal Court Judge's Office	11	0.77%	16,886	0	16,886	29	16,915
39 1002140 General Sessions Court Judi	77	5.40%	118,203	0	118,203	205	118,408
40 1002150 Jury Commission	1	0.07%	1,535	0	1,535	3	1,538
41 1002410 Juvenile Court Judges	73	5.12%	112,062	0	112,062	194	112,257
43 1002710 Juvenile Court-Clerk	3	0.21%	4,605	0	4,605	8	4,613
44 1003010 Juvenile Svc Center	2	0.14%	3,070	0	3,070	5	3,076
45 1003330 Legislative Delegation	1	0.07%	1,535	0	1,535	3	1,538
50 1004210 Probation Office	17	1.19%	26,097	0	26,097	45	26,142
55 1004830 Recreation Administration	21	1.47%	32,237	0	32,237	56	32,293
57 1005105 Dept of Community Developi	8	0.56%	12,281	0	12,281	21	12,302
63 1005142 Senior Ctr & Volunteer Svcs	1	0.07%	1,535	0	1,535	3	1,538
64 1005144 Halls Senior-Special Events	14	0.98%	21,491	0	21,491	37	21,529
65 1005145 Frank Strang Senior Ctr	10	0.70%	15,351	0	15,351	27	15,378
66 1005146 South Knox Senior Ctr	4	0.28%	6,140	0	6,140	11	6,151

Knox County, TN
OMB A-87 Cost Allocation Plan

Network Support - County Allocations

	Number of Workstations	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
- County							
68 1005148 Corryton Senior Ctr	7	0.49%	\$10,746	\$0	\$10,746	\$19	\$10,764
71 1005160 Veterans' Svcs	3	0.21%	4,605	0	4,605	8	4,613
94 1005950 Credit Union	2	0.14%	3,070	0	3,070	5	3,076
110 1007510 Fire Prevention	4	0.28%	6,140	0	6,140	11	6,151
115 1008110 Sheriff's Dept Merit System	6	0.42%	9,211	0	9,211	16	9,227
116 1008310 Property Assessor	53	3.72%	81,360	0	81,360	141	81,502
123 1008906 Records & Communication	4	0.28%	6,140	0	6,140	11	6,151
125 1008912 Training	2	0.14%	3,070	0	3,070	5	3,076
128 1008921 Patrol	7	0.49%	10,746	0	10,746	19	10,764
129 1008924 Warrants	9	0.63%	13,816	0	13,816	24	13,840
130 1008927 Detective	23	1.61%	35,307	0	35,307	61	35,369
133 1008933 Juvenile Division	5	0.35%	7,676	0	7,676	13	7,689
140 1008942 Narcotics	4	0.28%	6,140	0	6,140	11	6,151
142 1008948 Special Svcs	4	0.28%	6,140	0	6,140	11	6,151
151 1008963 Temporary Detention Facilitit	64	4.49%	98,247	0	98,247	170	98,417
166 50000(20&30) Vehicle Svc Ctr Fund	10	0.70%	15,351	0	15,351	27	15,378
167 5300010 Retirement Fund	10	0.70%	15,351	0	15,351	27	15,378
171 FD 210x Solid Waste Fund	6	0.42%	9,211	0	9,211	16	9,227
172 FD 215x Air Quality Fund	3	0.21%	4,605	0	4,605	8	4,613
194 FD 940x Animal Control Fund	21	1.47%	32,237	0	32,237	56	32,293
195 FD 950x Grt School Foundation FD	3	0.21%	4,605	0	4,605	8	4,613
196 FD 240x Gen Purpose School FD	5	0.35%	7,676	0	7,676	13	7,689
200 Historical Society	16	1.12%	24,562	0	24,562	43	24,604
201 Judicial Commissioner	6	0.42%	9,211	0	9,211	16	9,227
Subtotal	1,425	100.00%	2,187,520	0	2,187,520	2,854	2,190,374
Direct Bills				0			0
TOTAL					2,187,520		2,190,374

Knox County, TN
OMB A-87 Cost Allocation Plan

Network Support - All Users Allocations

	Number of Workstations	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	4	0.21%	\$5,928	\$0	\$5,928	\$0	\$5,928
3 1000920 Internal Audit	4	0.21%	5,928	0	5,928	0	5,928
4 1003210 Law Department	26	1.38%	38,532	0	38,532	0	38,532
5 1003310 County Mayor	19	1.01%	28,158	0	28,158	0	28,158
6 1003320 ADA	1	0.05%	1,482	0	1,482	0	1,482
8 1003610 Human Resources	13	0.69%	19,266	0	19,266	0	19,266
9 1003910 Mail Room-Operating	2	0.11%	2,964	0	2,964	0	2,964
10 1005415 Health Administration	228	12.11%	337,892	0	337,892	0	337,892
11 1005710 Finance	36	1.91%	53,351	0	53,351	0	53,351
12 1006010 Purchasing	16	0.85%	23,712	0	23,712	0	23,712
13 1006020 Property Management	4	0.21%	5,928	0	5,928	0	5,928
17 1007920 Records Management	9	0.48%	13,338	0	13,338	21	13,359
18 1008903 Sheriff Administration	16	0.85%	23,712	0	23,712	38	23,750
19 1009710 County Trustee	59	3.13%	87,437	0	87,437	140	87,577
20 2350110 PW-Administration	27	1.43%	40,013	0	40,013	64	40,078
21 54000(10&20&30) Risk Mngt Fund	4	0.21%	5,928	0	5,928	10	5,937
22 1000010 Attorney General	97	5.15%	143,752	0	143,752	231	143,983
24 1000310 Circuit Court Clerk's Office	19	1.01%	28,158	0	28,158	45	28,203
25 1000320 Civil Sessions Clerk's Office	27	1.43%	40,013	0	40,013	64	40,078
27 1000610 Probate Court	10	0.53%	14,820	0	14,820	24	14,844
28 1000620 Chancery Court	26	1.38%	38,532	0	38,532	62	38,593
30 1000930 Codes Commission	20	1.06%	29,640	0	29,640	48	29,687
31 1001210 County Clerk's Office	104	5.53%	154,126	0	154,126	248	154,374
32 1001510 4th Circuit Court Clerk Office	22	1.17%	32,604	0	32,604	52	32,656
33 1001520 Criminal Court Clerk's Office	28	1.49%	41,495	0	41,495	67	41,562
35 1001810 Election Commission	67	3.56%	99,293	0	99,293	159	99,452
36 1002110 Circuit Court Judge's Office	9	0.48%	13,338	0	13,338	21	13,359
37 1002120 4th Circuit Court Judges Offi	8	0.43%	11,856	0	11,856	19	11,875
38 1002130 Criminal Court Judge's Office	11	0.58%	16,302	0	16,302	26	16,328
39 1002140 General Sessions Court Judt	77	4.09%	114,113	0	114,113	183	114,296
40 1002150 Jury Commission	1	0.05%	1,482	0	1,482	2	1,484
41 1002410 Juvenile Court Judges	73	3.88%	108,185	0	108,185	174	108,358
43 1002710 Juvenile Court-Clerk	3	0.16%	4,446	0	4,446	7	4,453
44 1003010 Juvenile Svc Center	2	0.11%	2,964	0	2,964	5	2,969
45 1003330 Legislative Delegation	1	0.05%	1,482	0	1,482	2	1,484
50 1004210 Probation Office	17	0.90%	25,194	0	25,194	40	25,234
55 1004830 Recreation Administration	21	1.12%	31,122	0	31,122	50	31,172
57 1005105 Dept of Community Developi	8	0.43%	11,856	0	11,856	19	11,875
63 1005142 Senior Ctr & Volunteer Svcs	1	0.05%	1,482	0	1,482	2	1,484
64 1005144 Halls Senior-Special Events	14	0.74%	20,748	0	20,748	33	20,781
65 1005145 Frank Strang Senior Ctr	10	0.53%	14,820	0	14,820	24	14,844
66 1005146 South Knox Senior Ctr	4	0.21%	5,928	0	5,928	10	5,937

Knox County, TN
OMB A-87 Cost Allocation Plan

Network Support - All Users Allocations

	Number of Workstations - All	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 1005148 Corryton Senior Ctr	7	0.37%	\$10,374	\$0	\$10,374	\$17	\$10,391
71 1005160 Veterans' Svcs	3	0.16%	4,446	0	4,446	7	4,453
94 1005950 Credit Union	2	0.11%	2,964	0	2,964	5	2,969
110 1007510 Fire Prevention	4	0.21%	5,928	0	5,928	10	5,937
115 1008110 Sheriff's Dept Merit System	6	0.32%	8,892	0	8,892	14	8,906
116 1008310 Property Assessor	53	2.82%	78,545	0	78,545	126	78,671
123 1008906 Records & Communication	4	0.21%	5,928	0	5,928	10	5,937
125 1008912 Training	2	0.11%	2,964	0	2,964	5	2,969
128 1008921 Patrol	7	0.37%	10,374	0	10,374	17	10,391
129 1008924 Warrants	9	0.48%	13,338	0	13,338	21	13,359
130 1008927 Detective	23	1.22%	34,086	0	34,086	55	34,140
133 1008933 Juvenile Division	5	0.27%	7,410	0	7,410	12	7,422
140 1008942 Narcotics	4	0.21%	5,928	0	5,928	10	5,937
142 1008948 Special Svcs	4	0.21%	5,928	0	5,928	10	5,937
151 1008963 Temporary Detention Facilitit	64	3.40%	94,847	0	94,847	152	94,999
166 50000(20&30) Vehicle Svc Ctr Fund	10	0.53%	14,820	0	14,820	24	14,844
167 5300010 Retirement Fund	10	0.53%	14,820	0	14,820	24	14,844
171 FD 210x Solid Waste Fund	6	0.32%	8,892	0	8,892	14	8,906
172 FD 215x Air Quality Fund	3	0.16%	4,446	0	4,446	7	4,453
194 FD 940x Animal Control Fund	21	1.12%	31,122	0	31,122	50	31,172
195 FD 950x Grt School Foundation FD	3	0.16%	4,446	0	4,446	7	4,453
196 FD 240x Gen Purpose School FD	5	0.27%	7,410	0	7,410	12	7,422
200 Historical Society	16	0.85%	23,712	0	23,712	38	23,750
201 Judicial Commissioner	6	0.32%	8,892	0	8,892	14	8,906
202 District Attorney (state)	103	5.47%	152,644	0	152,644	245	152,889
203 KCDC	4	0.21%	5,928	0	5,928	10	5,937
204 Knoxville Fire Dept	5	0.27%	7,410	0	7,410	12	7,422
205 Knoxville Police Dept	164	8.71%	243,045	0	243,045	390	243,435
206 US Office of Personnel Mgmt	5	0.27%	7,410	0	7,410	12	7,422
207 Public Defender (state)	69	3.67%	102,257	0	102,257	164	102,421
208 Private Bar	34	1.81%	50,387	0	50,387	81	50,468
209 State Probation/Parole	37	1.97%	54,833	0	54,833	88	54,921
210 US Probation	22	1.17%	32,604	0	32,604	52	32,656
211 UT Legal Clinic	8	0.43%	11,856	0	11,856	19	11,875
212 UT Police	6	0.32%	8,892	0	8,892	14	8,906
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0

Knox County, TN
OMB A-87 Cost Allocation Plan

Network Support - All Users Allocations

	Number of Workstations - All	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,882	100.00%	2,789,088	0	2,789,088	3,639	2,792,727
Direct Bills					0		0
TOTAL					2,789,088		2,792,727

ALLOCATION SUMMARY

Department	Network - Support - County	Network Support - All Users	Total
0 DIRECT BILLED	0	\$0	\$0
2 1000910 County Commission	6,140	5,928	12,068
3 1000920 Internal Audit	6,140	5,928	12,068
4 1003210 Law Department	39,913	38,532	78,444
5 1003310 County Mayor	29,167	28,158	57,325
6 1003320 ADA	1,535	1,482	3,017
8 1003610 Human Resources	19,956	19,266	39,222
9 1003910 Mail Room-Operating	3,070	2,964	6,034
10 1005415 Health Administration	350,003	337,892	687,895
11 1005710 Finance	55,264	53,351	108,615
12 1006010 Purchasing	24,562	23,712	48,273
13 1006020 Property Management	6,140	5,928	12,068
17 1007920 Records Management	13,840	13,359	27,199
18 1008903 Sheriff Administration	24,604	23,750	48,354
19 1009710 County Trustee	90,728	87,577	178,305
20 2350110 PW-Administration	41,520	40,078	81,597
21 54000(10&20&30) Risk Mngt Fund	6,151	5,937	12,088
22 1000010 Attorney General	149,163	143,983	293,146
24 1000310 Circuit Court Clerk's Office	29,218	28,203	57,420
25 1000320 Civil Sessions Clerk's Office	41,520	40,078	81,597
27 1000610 Probate Court	15,378	14,844	30,221
28 1000620 Chancery Court	39,982	38,593	78,575
30 1000930 Codes Commission	30,755	29,687	60,442
31 1001210 County Clerk's Office	159,927	154,374	314,301
32 1001510 4th Circuit Court Clerk Office	33,831	32,656	66,487
33 1001520 Criminal Court Clerk's Office	43,057	41,562	84,619
35 1001810 Election Commission	103,030	99,452	202,482
36 1002110 Circuit Court Judge's Office	13,840	13,359	27,199
37 1002120 4th Circuit Court Judges Offi	12,302	11,875	24,177
38 1002130 Criminal Court Judge's Office	16,915	16,328	33,243
39 1002140 General Sessions Court Judi	118,408	114,296	232,704
40 1002150 Jury Commission	1,538	1,484	3,022
41 1002410 Juvenile Court Judges	112,257	108,358	220,615
43 1002710 Juvenile Court-Clerk	4,613	4,453	9,066
44 1003010 Juvenile Svc Center	3,076	2,969	6,044
45 1003330 Legislative Delegation	1,538	1,484	3,022
50 1004210 Probation Office	26,142	25,234	51,376
55 1004830 Recreation Administration	32,293	31,172	63,465
57 1005105 Dept of Community Developi	12,302	11,875	24,177
63 1005142 Senior Ctr & Volunteer Svcs	1,538	1,484	3,022
64 1005144 Halls Senior-Special Events	21,529	20,781	42,310

ALLOCATION SUMMARY

Department	Network Support - County	Network Support - All Users	Total
65 1005145 Frank Strang Senior Ctr	15,378	\$14,844	\$30,221
66 1005146 South Knox Senior Ctr	6,151	5,937	12,088
68 1005148 Corryton Senior Ctr	10,764	10,391	21,155
71 1005160 Veterans' Svcs	4,613	4,453	9,066
94 1005950 Credit Union	3,076	2,969	6,044
110 1007510 Fire Prevention	6,151	5,937	12,088
115 1008110 Sheriff's Dept Merit System	9,227	8,906	18,133
116 1008310 Property Assessor	81,502	78,671	160,173
123 1008906 Records & Communication	6,151	5,937	12,088
125 1008912 Training	3,076	2,969	6,044
128 1008921 Patrol	10,764	10,391	21,155
129 1008924 Warrants	13,840	13,359	27,199
130 1008927 Detective	35,369	34,140	69,509
133 1008933 Juvenile Division	7,689	7,422	15,111
140 1008942 Narcotics	6,151	5,937	12,088
142 1008948 Special Svcs	6,151	5,937	12,088
151 1008963 Temporary Detention Facility	98,417	94,999	193,416
166 50000(20&30) Vehicle Svc Ctr Fund	15,378	14,844	30,221
167 5300010 Retirement Fund	15,378	14,844	30,221
171 FD 210x Solid Waste Fund	9,227	8,906	18,133
172 FD 215x Air Quality Fund	4,613	4,453	9,066
194 FD 940x Animal Control Fund	32,293	31,172	63,465
195 FD 950x Grl School Foundation FD	4,613	4,453	9,066
196 FD 240x Gen Purpose School FD	7,689	7,422	15,111
200 Historical Society	24,604	23,750	48,354
201 Judicial Commissioner	9,227	8,906	18,133
202 District Attorney (state)	0	152,889	152,889
203 KCDC	0	5,937	5,937
204 Knoxville Fire Dept	0	7,422	7,422
205 Knoxville Police Dept	0	243,435	243,435
206 US Office of Personnel Mgmt	0	7,422	7,422
207 Public Defender (state)	0	102,421	102,421
208 Private Bar	0	50,468	50,468
209 State Probation/Parole	0	54,921	54,921
210 US Probation	0	32,656	32,656
211 UT Legal Clinic	0	11,875	11,875
212 UT Police	0	8,906	8,906
999 2nd Allocation Orphans	0	0	0
Total	2,190,374	2,792,727	4,983,101

RECORDS MANAGEMENT (1007920) **Nature and Extent of Services**

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:17 1007920 Records Management

A. DEPARTMENT COSTS

	Amount	General Admin	Records Storage
Salaries	\$216,392	\$0	\$216,392
Salary % Split		.00%	100.00%
Benefits	58,360	0	58,360
	274,752	0	274,752
SUPPLY & SERVICES COST			
Services	12,096	0	12,096
Supplies/Materials	8,962	0	8,962
Other Expense	130,012	0	130,012
DEPARTMENT Cost Total	151,070	0	151,070
ADJUSTMENTS			
Total	425,822	0	425,822
General Admin Distribution	0	0	0
Grand Total	\$425,822		\$425,822

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:17 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
1 Equipment Use	\$11,098	\$0	\$11,098
Subtotal - Equipment Use	11,098	0	11,098
3 Audit Services	348	0	348
Subtotal - 1000920 Internal Audit	348	0	348
4 Contract Review	1,604	0	1,604
Subtotal - 1003210 Law Department	1,604	0	1,604
6 ADA/FMLA SVC	179	0	179
Subtotal - 1003320 ADA	179	0	179
7 Department Review	127	0	127
Subtotal - 1003340 Strategic Planning	127	0	127
8 Human Resources	2,352	0	2,352
8 Bright Start Wellness	133	0	133
Subtotal - 1003610 Human Resources	2,485	0	2,485
9 Mail Room	203	0	203
Subtotal - 1003910 Mail Room-Operat	203	0	203
11 Budget	207	0	207
11 Accounting	599	0	599
11 Accounts Payable	531	0	531
11 Payroll	1,193	0	1,193
11 Accounts Receivable	193	0	193
Subtotal - 1005710 Finance	2,723	0	2,723
12 Purchasing	369	0	369
Subtotal - 1006010 Purchasing	369	0	369
13 Property Management	1,695	0	1,695
Subtotal - 1006020 Property Managen	1,695	0	1,695
14 Building Maintenance	19,833	0	19,833

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:17 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
Subtotal - 1006030 County Building M	\$19,833	\$0	\$19,833
15 General Fund Audit	645	0	645
Subtotal - 1006930 Auditing Contract	645	0	645
16 Network Support - County	13,816	0	13,816
16 Network Support - All Users	13,338	0	13,338
Subtotal - 1007910 Information Techn	27,154	0	27,154
19 County Trustee	0	843	843
Subtotal - 1009710 County Trustee	0	843	843
21 Risk Overhead	0	26	26
Subtotal - 54000(10&20&30) Risk Mng	0	26	26
3 Audit Services	0	30	30
Subtotal - 1000920 Internal Audit	0	30	30
4 Contract Review	0	112	112
Subtotal - 1003210 Law Department	0	112	112
6 ADA/FMLA SVC	0	14	14
Subtotal - 1003320 ADA	0	14	14
7 Department Review	0	0	0
Subtotal - 1003340 Strategic Planning	0	0	0
8 Human Resources	0	161	161
8 Bright Start Wellness	0	9	9
Subtotal - 1003610 Human Resources	0	170	170
9 Mail Room	0	23	23
Subtotal - 1003910 Mail Room-Operat	0	23	23
11 Budget	0	13	13

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:17 1007920 Records Management

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Records Storage
11 Accounting	\$0	\$39	\$39
11 Accounts Payable	0	34	34
11 Payroll	0	78	78
11 Accounts Receivable	0	12	12
Subtotal - 1005710 Finance	0	176	176
12 Purchasing	0	33	33
Subtotal - 1006010 Purchasing	0	33	33
13 Property Management	0	143	143
Subtotal - 1006020 Property Managen	0	143	143
14 Building Maintenance	0	114	114
Subtotal - 1006030 County Building M	0	114	114
15 General Fund Audit	0	0	0
Subtotal - 1006930 Auditing Contract	0	0	0
16 Network Support - County	0	24	24
16 Network Support - All Users	0	21	21
Subtotal - 1007910 Information Techn	0	45	45
Total Incoming	68,463	1,729	70,192
C. TOTAL ALLOCATED		\$496,014	%100.00 \$496,014

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:17 1007920 Records Management

Records Storage Allocations

	Number of Boxes Received	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	11	0.30%	\$1,499	\$0	\$1,499	\$0	\$1,499
4 1003210 Law Department	277	7.64%	37,739	0	37,739	0	37,739
8 1003610 Human Resources	14	0.39%	1,907	0	1,907	0	1,907
10 1005415 Health Administration	250	6.89%	34,060	0	34,060	0	34,060
11 1005710 Finance	143	3.94%	19,483	0	19,483	0	19,483
12 1006010 Purchasing	64	1.76%	8,719	0	8,719	0	8,719
18 1008903 Sheriff Administration	92	2.54%	12,534	0	12,534	55	12,590
21 54000(10&20&30) Risk Mngt Fund	26	0.72%	3,542	0	3,542	16	3,558
22 1000010 Attorney General	207	5.71%	28,202	0	28,202	125	28,327
24 1000310 Circuit Court Clerk's Office	125	3.45%	17,030	0	17,030	75	17,106
25 1000320 Civil Sessions Clerk's Office	166	4.58%	22,616	0	22,616	100	22,716
31 1001210 County Clerk's Office	52	1.43%	7,085	0	7,085	31	7,116
32 1001510 4th Circuit Court Clerk Office	40	1.10%	5,450	0	5,450	24	5,474
33 1001520 Criminal Court Clerk's Office	470	12.95%	64,034	0	64,034	283	64,317
34 1001530 Criminal Sessions Clerk Offic	44	1.21%	5,995	0	5,995	27	6,021
35 1001810 Election Commission	66	1.82%	8,992	0	8,992	40	9,032
41 1002410 Juvenile Court Judges	170	4.69%	23,161	0	23,161	102	23,264
50 1004210 Probation Office	40	1.10%	5,450	0	5,450	24	5,474
57 1005105 Dept of Community Developi	9	0.25%	1,226	0	1,226	5	1,232
83 1005439 Animal Control	86	2.37%	11,717	0	11,717	52	11,769
94 1005950 Credit Union	7	0.19%	954	0	954	4	958
112 1007530 Codes Administration	130	3.58%	17,711	0	17,711	78	17,790
119 1008510 Public Defender	64	1.76%	8,719	0	8,719	39	8,758
120 1008710 Register of Deeds Office	822	22.66%	111,991	0	111,991	495	112,486
167 5300010 Retirement Fund	22	0.61%	2,997	0	2,997	13	3,011
191 FD 920x MPC Fund	57	1.57%	7,766	0	7,766	34	7,800
196 FD 240x Gen Purpose School FD	86	2.37%	11,717	0	11,717	52	11,769
214 FD 999xxx PBA	88	2.43%	11,989	0	11,989	53	12,042
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	3,628	100.00%	494,285	0	494,285	1,729	496,014
Direct Bills						0	0
TOTAL					494,285		496,014

ALLOCATION SUMMARY

Department	Records Storage	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	1,499	1,499
4 1003210 Law Department	37,739	37,739
8 1003610 Human Resources	1,907	1,907
10 1005415 Health Administration	34,060	34,060
11 1005710 Finance	19,483	19,483
12 1006010 Purchasing	8,719	8,719
18 1008903 Sheriff Administration	12,590	12,590
21 54000(10&20&30) Risk Mngt Fund	3,558	3,558
22 1000010 Attorney General	28,327	28,327
24 1000310 Circuit Court Clerk's Office	17,106	17,106
25 1000320 Civil Sessions Clerk's Office	22,716	22,716
31 1001210 County Clerk's Office	7,116	7,116
32 1001510 4th Circuit Court Clerk Office	5,474	5,474
33 1001520 Criminal Court Clerk's Office	64,317	64,317
34 1001530 Criminal Sessions Clerk Offic	6,021	6,021
35 1001810 Election Commission	9,032	9,032
41 1002410 Juvenile Court Judges	23,264	23,264
50 1004210 Probation Office	5,474	5,474
57 1005105 Dept of Community Developi	1,232	1,232
83 1005439 Animal Control	11,769	11,769
94 1005950 Credit Union	958	958
112 1007530 Codes Administration	17,790	17,790
119 1008510 Public Defender	8,758	8,758
120 1008710 Register of Deeds Office	112,486	112,486
167 5300010 Retirement Fund	3,011	3,011
191 FD 920x MPC Fund	7,800	7,800
196 FD 240x Gen Purpose School FD	11,769	11,769
214 FD 999xxxx PBA	12,042	12,042
999 2nd Allocation Orphans	0	0
Total	496,014	496,014

SHERIFF ADMINISTRATION (1008903)

Nature and Extent of Services

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:18 1008903 Sheriff Administration

A. DEPARTMENT COSTS

	Amount	General Admin	Sheriff Administration
Salaries	\$5,523,117	\$0	\$5,523,117
Salary % Split		.00%	100.00%
Benefits	1,504,384	0	1,504,384
	7,027,501	0	7,027,501
SUPPLY & SERVICES COST			
Services	190,922	0	190,922
Supplies and Materials	308,084	0	308,084
Other Expense	1,422,918	0	1,422,918
DEPARTMENT Cost Total	1,921,924	0	1,921,924
ADJUSTMENTS			
Total	8,949,425	0	8,949,425
General Admin Distribution	0	0	0
Grand Total	\$8,949,425		\$8,949,425

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008

Dept:18 1008903 Sheriff Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Sheriff Administration
3 Audit Services	\$2,695	\$0	\$2,695
Subtotal - 1000920 Internal Audit	2,695	0	2,695
4 Contract Review	33,704	0	33,704
Subtotal - 1003210 Law Department	33,704	0	33,704
6 ADA/FMLA SVC	446	0	446
Subtotal - 1003320 ADA	446	0	446
8 Human Resources	5,881	0	5,881
8 Bright Start Wellness	334	0	334
Subtotal - 1003610 Human Resources	6,215	0	6,215
9 Mail Room	8,127	0	8,127
Subtotal - 1003910 Mail Room-Operat	8,127	0	8,127
11 Budget	4,351	0	4,351
11 Accounting	4,634	0	4,634
11 Accounts Payable	6,634	0	6,634
11 Payroll	30,898	0	30,898
11 Accounts Receivable	3,660	0	3,660
Subtotal - 1005710 Finance	50,177	0	50,177
12 Purchasing	677	0	677
12 P-Card	5,313	0	5,313
Subtotal - 1006010 Purchasing	5,990	0	5,990
13 Property Management	68,897	0	68,897
Subtotal - 1006020 Property Managen	68,897	0	68,897
14 Building Maintenance	2,853	0	2,853
Subtotal - 1006030 County Building M	2,853	0	2,853
15 General Fund Audit	4,995	0	4,995
Subtotal - 1006930 Auditing Contract	4,995	0	4,995
16 Network Support - County	24,562	0	24,562

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:18 1008903 Sheriff Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Sheriff Administration
16 Network Support - All Users	\$23,712	\$0	\$23,712
Subtotal - 1007910 Information Techn	48,274	0	48,274
17 Records Storage	12,534	0	12,534
Subtotal - 1007920 Records Managen	12,534	0	12,534
19 County Trustee	0	6,524	6,524
Subtotal - 1009710 County Trustee	0	6,524	6,524
21 Risk Overhead	0	10,866	10,866
Subtotal - 54000(10&20&30) Risk Mng	0	10,866	10,866
3 Audit Services	0	231	231
Subtotal - 1000920 Internal Audit	0	231	231
4 Contract Review	0	2,357	2,357
Subtotal - 1003210 Law Department	0	2,357	2,357
6 ADA/FMLA SVC	0	36	36
Subtotal - 1003320 ADA	0	36	36
8 Human Resources	0	402	402
8 Bright Start Wellness	0	23	23
Subtotal - 1003610 Human Resources	0	425	425
9 Mail Room	0	917	917
Subtotal - 1003910 Mail Room-Operat	0	917	917
11 Budget	0	280	280
11 Accounting	0	302	302
11 Accounts Payable	0	431	431
11 Payroll	0	2,024	2,024
11 Accounts Receivable	0	235	235
Subtotal - 1005710 Finance	0	3,272	3,272
12 Purchasing	0	61	61

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:18 1008903 Sheriff Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Sheriff Administra tion
12 P-Card	\$0	\$541	\$541
Subtotal - 1006010 Purchasing	0	602	602
13 Property Management	0	5,812	5,812
Subtotal - 1006020 Property Managen	0	5,812	5,812
14 Building Maintenance	0	16	16
Subtotal - 1006030 County Building M	0	16	16
15 General Fund Audit	0	3	3
Subtotal - 1006930 Auditing Contract	0	3	3
16 Network Support - County	0	43	43
16 Network Support - All Users	0	38	38
Subtotal - 1007910 Information Techn	0	81	81
17 Records Storage	0	55	55
Subtotal - 1007920 Records Managen	0	55	55
Total Incoming	244,907	31,197	276,104
C. TOTAL ALLOCATED		\$9,225,529	\$9,225,529
			%100.00

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:18 1008903 Sheriff Administration

Sheriff Administration Allocations

	FTE Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
129 1008924 Warrants	357.00	44.88%	\$4,126,180	\$0	\$4,126,180	\$14,000	\$4,140,181
149 1008957 Auxiliary Svcs	6.00	0.75%	69,348	0	69,348	235	69,583
150 1008960 Correctional Facilities	425.50	53.49%	4,917,899	0	4,917,899	16,687	4,934,585
155 1008969 Jail Commissary	7.00	0.88%	80,905	0	80,905	275	81,180
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	795.50	100.00%	9,194,332	0	9,194,332	31,197	9,225,529
Direct Bills					0		0
TOTAL					9,194,332		9,225,529

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:18 1008903 Sheriff Administration

ALLOCATION SUMMARY

Department	Sheriff Administration	Total
0 DIRECT BILLED	0	\$0
129 1008924 Warrants	4,140,181	4,140,181
149 1008957 Auxiliary Svcs	69,583	69,583
150 1008960 Correctional Facilities	4,934,585	4,934,585
155 1008969 Jail Commissary	81,180	81,180
999 2nd Allocation Orphans	0	0
Total	9,225,529	9,225,529

COUNTY TRUSTEE (1009710)
Nature and Extent of Services

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

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

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:19 1009710 County Trustee

A. DEPARTMENT COSTS

		Amount	General Admin	County Trustee
Salaries	S	\$0	\$0	\$0
Salary % Split			.00%	.00%
Benefits	P	6,900	0	6,900
		6,900	0	6,900
SUPPLY & SERVICES COST				
Equip-Rent/Repair/Maint	P	40,263	0	40,263
Communications & IT Related	P	43,539	0	43,539
Oth Svcs Related to Daily	P	48,122	0	48,122
Employee Travel Ed Train	P	9,853	0	9,853
Office Supplies Minor Equip	P	162,753	0	162,753
Equip-Repair/Maint/Supplies	P	9	0	9
Grounds/Bldgs-Repair/Maint Supplies	P	567	0	567
Educational Equip	P	1,894	0	1,894
Other	P	11,716	0	11,716
Space Costs	P	67,049	0	67,049
Liability Charges	P	9,200	0	9,200
DEPARTMENT Cost Total		394,965	0	394,965
ADJUSTMENTS				
Total		401,865	0	401,865
General Admin Distribution		0	0	0
Grand Total		\$401,865		\$401,865

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County Trustee
1 Equipment Use	\$9,314	\$0	\$9,314
Subtotal - Equipment Use	9,314	0	9,314
3 Audit Services	2,482	0	2,482
Subtotal - 1000920 Internal Audit	2,482	0	2,482
4 Contract Review	1,469	0	1,469
Subtotal - 1003210 Law Department	1,469	0	1,469
11 Budget	190	0	190
11 Accounting	4,267	0	4,267
11 Accounts Payable	1,367	0	1,367
11 Accounts Receivable	16,627	0	16,627
Subtotal - 1005710 Finance	22,451	0	22,451
12 P-Card	311	0	311
Subtotal - 1006010 Purchasing	311	0	311
13 Property Management	4,088	0	4,088
Subtotal - 1006020 Property Managen	4,088	0	4,088
14 Building Maintenance	3,022	0	3,022
Subtotal - 1006030 County Building M	3,022	0	3,022
15 General Fund Audit	4,599	0	4,599
Subtotal - 1006930 Auditing Contract	4,599	0	4,599
16 Network Support - County	90,571	0	90,571
16 Network Support - All Users	87,437	0	87,437
Subtotal - 1007910 Information Techn	178,008	0	178,008
21 Risk Overhead	0	128	128
Subtotal - 54000(10&20&30) Risk Mnc	0	128	128
3 Audit Services	0	212	212

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B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	County Trustee
Subtotal - 1000920 Internal Audit	\$0	\$212	\$212
4 Contract Review	0	103	103
Subtotal - 1003210 Law Department	0	103	103
11 Budget	0	12	12
11 Accounting	0	278	278
11 Accounts Payable	0	89	89
11 Accounts Receivable	0	1,069	1,069
Subtotal - 1005710 Finance	0	1,448	1,448
12 P-Card	0	32	32
Subtotal - 1006010 Purchasing	0	32	32
13 Property Management	0	345	345
Subtotal - 1006020 Property Managen	0	345	345
14 Building Maintenance	0	17	17
Subtotal - 1006030 County Building M	0	17	17
15 General Fund Audit	0	2	2
Subtotal - 1006930 Auditing Contract	0	2	2
16 Network Support - County	0	157	157
16 Network Support - All Users	0	140	140
Subtotal - 1007910 Information Techn	0	297	297
Total Incoming	225,744	2,584	228,328
			%100.00
C. TOTAL ALLOCATED		\$630,193	\$630,193

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County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	1000910 County Commission	0.24%	\$1,512	\$0	\$1,512	\$0	\$1,512
3	1000920 Internal Audit	0.12%	783	0	783	0	783
4	1003210 Law Department	0.53%	3,355	0	3,355	0	3,355
5	1003310 County Mayor	0.44%	2,779	0	2,779	0	2,779
6	1003320 ADA	0.09%	552	0	552	0	552
8	1003610 Human Resources	0.28%	1,757	0	1,757	0	1,757
9	1003910 Mail Room-Operating	0.09%	540	0	540	0	540
10	1005415 Health Administration	0.41%	2,560	0	2,560	0	2,560
11	1005710 Finance	0.30%	1,874	0	1,874	0	1,874
12	1006010 Purchasing	0.21%	1,333	0	1,333	0	1,333
13	1006020 Property Management	0.15%	962	0	962	0	962
14	1006030 County Building Maintenance	0.19%	1,176	0	1,176	0	1,176
15	1006930 Auditing Contract	0.00%	26	0	26	0	26
16	1007910 Information Technology	0.28%	1,781	0	1,781	0	1,781
17	1007920 Records Management	0.13%	843	0	843	0	843
18	1008903 Sheriff Administration	1.04%	6,524	0	6,524	0	6,524
20	2350110 PW-Administration	0.25%	1,541	0	1,541	7	1,547
21	54000(10&20&30) Risk Mngt Fund	0.43%	2,691	0	2,691	12	2,702
22	1000010 Attorney General	0.41%	2,548	0	2,548	11	2,559
23	1000020 Bad Check Unit	0.05%	333	0	333	1	335
24	1000310 Circuit Court Clerk's Office	0.14%	850	0	850	4	854
25	1000320 Civil Sessions Clerk's Office	0.09%	571	0	571	2	574
26	1000330 IV-D Child Support Clerk	0.23%	1,460	0	1,460	6	1,466
27	1000610 Probate Court	0.07%	445	0	445	2	447
28	1000620 Chancery Court	0.11%	664	0	664	3	667
30	1000930 Codes Commission	0.00%	24	0	24	0	24
31	1001210 County Clerk's Office	0.54%	3,379	0	3,379	15	3,393
32	1001510 4th Circuit Court Clerk Office	0.12%	762	0	762	3	765
33	1001520 Criminal Court Clerk's Office	0.52%	3,283	0	3,283	14	3,298
34	1001530 Criminal Sessions Clerk Offic	0.25%	1,555	0	1,555	7	1,562
35	1001810 Election Commission	0.33%	2,093	0	2,093	9	2,102
36	1002110 Circuit Court Judge's Office	0.03%	193	0	193	1	194
37	1002120 4th Circuit Court Judges Offi	0.04%	267	0	267	1	268
38	1002130 Criminal Court Judge's Office	0.04%	281	0	281	1	282
39	1002140 General Sessions Court Jud	0.22%	1,355	0	1,355	6	1,361
40	1002150 Jury Commission	3.16%	19,831	0	19,831	86	19,917
41	1002410 Juvenile Court Judges	0.32%	2,026	0	2,026	9	2,035
42	1002420 IV-D Referee Program	0.15%	955	0	955	4	959
43	1002710 Juvenile Court-Clerk	0.38%	2,371	0	2,371	10	2,382
44	1003010 Juvenile Svc Center	0.31%	1,960	0	1,960	8	1,968
45	1003330 Legislative Delegation	0.08%	502	0	502	2	505
46	1003350 Senior Summit	0.02%	100	0	100	0	100

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County Trustee Allocations

Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1003360 Read With Me	15	\$36	\$0	\$36	\$0	\$36
48 1003370 UT/Knox County Extension	139	331	0	331	1	332
49 1003380 Mayor's Education Summit	1	2	0	2	0	2
50 1004210 Probation Office	626	1,491	0	1,491	6	1,497
51 1004215 DUI Traffic School	32	76	0	76	0	77
52 1004510 Office of Neighborhoods	282	671	0	671	3	674
53 1004810 Park Maintenance	2,568	6,114	0	6,114	26	6,141
54 1004815 County Wide Rehab	1	2	0	2	0	2
55 1004830 Recreation Administration	943	2,245	0	2,245	10	2,255
56 1004835 Legacy Park	33	79	0	79	0	79
57 1005105 Dept of Community Developi	346	824	0	824	4	827
58 1005110 Community Services Agenci	206	490	0	490	2	493
59 1005115 Community Svcs	434	1,033	0	1,033	4	1,038
60 1005120 Indigents Asst (CACI/Pauper	72	171	0	171	1	172
61 1005130 Economic and Dev Grants	38	90	0	90	0	91
62 1005135 John Tarleton Home	5	12	0	12	0	12
63 1005142 Senior Ctr & Volunteer Svcs	223	531	0	531	2	533
65 1005145 Frank Strang Senior Ctr	324	771	0	771	3	775
66 1005146 South Knox Senior Ctr	90	214	0	214	1	215
67 1005147 Halls Senior Ctr	310	738	0	738	3	741
68 1005148 Coryton Senior Ctr	263	626	0	626	3	629
71 1005160 Veterans' Svcs	229	545	0	545	2	548
72 1005400 Support Services	876	2,086	0	2,086	9	2,095
73 1005403 Preventive Health Svcs	700	1,667	0	1,667	7	1,674
74 1005406 Dental Svcs	499	1,188	0	1,188	5	1,193
75 1005409 Emergency Medical Service	134	319	0	319	1	320
76 1005412 Food & Restaurant Inspectio	400	952	0	952	4	957
77 1005421 Diagnostic Svcs	439	1,045	0	1,045	5	1,050
78 1005424 Medical & Dental - Indig Cair	910	2,167	0	2,167	9	2,176
79 1005427 Misc Health	2	5	0	5	0	5
80 1005430 Pediatric Care Svcs	303	721	0	721	3	725
81 1005433 Pharmacy	1,191	2,836	0	2,836	12	2,848
82 1005436 Primary Care Svcs	300	714	0	714	3	717
83 1005439 Animal Control	388	924	0	924	4	928
84 1005442 School Health Program	163	388	0	388	2	390
85 1005445 Social Svcs	257	612	0	612	3	615
86 1005448 Ground Water Svcs	253	602	0	602	3	605
87 1005451 Vector Control Svcs	140	333	0	333	1	335
88 1005454 Disease Surveillance & Inve	360	857	0	857	4	861
89 1005457 Vital Records	185	440	0	440	2	442
90 1005460 Women's Health Svcs	242	576	0	576	2	579
91 1005463 Community Health Svcs	333	793	0	793	3	796

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County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	1005465 Child Car Seat Program	5	\$12	\$0	\$12	\$0	\$12
93	1005720 Finance & Commun-Schools	560	1,333	0	1,333	6	1,339
95	1006025 Inop Car Lot/Sale Junk Cars	53	126	0	126	1	127
96	1006310 Property and Liability Ins	8	19	0	19	0	19
97	1006605 Planning	6	14	0	14	0	14
98	1006610 GIS	14	33	0	33	0	33
99	1006615 Payments To Cities	6	14	0	14	0	14
100	1006620 Emergency Mangement	3	7	0	7	0	7
101	1006635 CAC	55,245	131,539	0	131,539	567	132,106
102	1006645 Oth Operating Transfers	24	57	0	57	0	57
103	1006910 Offical's Expense	11	26	0	26	0	26
104	1006920 Equipment	231	550	0	550	2	552
105	1006940 Cases Charged to County	18	43	0	43	0	43
106	1006950 Miscellaneous	463	1,102	0	1,102	5	1,107
108	1006970 KCDC Tax Increment	4	10	0	10	0	10
109	1007210 Community Mediation Cente	33	79	0	79	0	79
110	1007510 Fire Prevention	705	1,679	0	1,679	7	1,686
111	1007520 Soil Conservation District	223	531	0	531	2	533
112	1007530 Codes Administration	2,364	5,629	0	5,629	24	5,653
113	1007710 Wastewater	28	67	0	67	0	67
114	1007720 Dirty Lot Ordinance	293	698	0	698	3	701
115	1008110 Sheriff's Dept Merit System	327	779	0	779	3	782
116	1008310 Property Assessor	659	1,569	0	1,569	7	1,576
117	1008320 Equalization Board	11	26	0	26	0	26
118	1008330 Digitized Mapping	155	369	0	369	2	371
119	1008510 Public Defender	1,229	2,926	0	2,926	13	2,939
120	1008710 Register of Deeds Office	297	707	0	707	3	710
121	1008720 Register of Deeds-Data Proc	32	76	0	76	0	77
122	1008900 Court Officers	150	357	0	357	2	359
123	1008906 Records & Communication	429	1,021	0	1,021	4	1,026
124	1008909 School Security	126	300	0	300	1	301
125	1008912 Training	523	1,245	0	1,245	5	1,251
126	1008915 Planning & Development	142	338	0	338	1	340
127	1008918 Stop Violence Against Wome	186	443	0	443	2	445
128	1008921 Patrol	3,375	8,036	0	8,036	35	8,071
129	1008924 Warrants	442	1,052	0	1,052	5	1,057
130	1008927 Detective	607	1,445	0	1,445	6	1,452
131	1008928 DUI Litter Pick Up Crew	5	12	0	12	0	12
132	1008930 Forensics	304	724	0	724	3	727
133	1008933 Juvenile Division	67	160	0	160	1	160
134	1008936 Special Teams	144	343	0	343	1	344
135	1008937 Victim's Rights	19	45	0	45	0	45

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County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
137	1008939 Batterer's Treatment	4	\$10	\$0	\$10	\$0	\$10
138	1008940 Senior Cit. Awareness	11	26	0	26	0	26
140	1008942 Narcotics	618	1,471	0	1,471	6	1,478
141	1008945 Internal Affairs	174	414	0	414	2	416
142	1008948 Special Svcs	410	976	0	976	4	980
143	1008950 Inmate Education	7	17	0	17	0	17
144	1008951 Dare Donations	55	131	0	131	1	132
145	1008952 Teen Academy - Sheriff	9	21	0	21	0	22
146	1008953 Sexual Offender Registry	122	290	0	290	1	292
147	1008954 Interest Earned-Inmates	22	52	0	52	0	53
149	1008957 Auxiliary Svcs	378	900	0	900	4	904
150	1008960 Correctional Facilities	4,795	11,417	0	11,417	49	11,466
151	1008963 Temporary Detention Facilities	123	293	0	293	1	294
152	1008965 Explorer Post	33	79	0	79	0	79
153	1008966 Wal-Mart Foundation	5	12	0	12	0	12
154	1008967 Helen R McNabb Interch	19	45	0	45	0	45
155	1008969 Jail Commissary	596	1,419	0	1,419	6	1,425
156	1008972 Medical Examiner	431	1,026	0	1,026	4	1,031
157	1009720 Property Sale	2	5	0	5	0	5
158	2350120 PW-Highway Project Mgmt	237	564	0	564	2	567
159	2350130 PW-Stormwater Mgmt	474	1,129	0	1,129	5	1,133
160	2350210 PW-Highway & Bridge	2,612	6,219	0	6,219	27	6,246
161	2350220 PW-Traffic Control	2,177	5,183	0	5,183	22	5,206
162	2350310 Capital Outlay	7	17	0	17	0	17
163	2350320 Bridge Construction	31	74	0	74	0	74
164	2350410 PW-Engineering	336	800	0	800	3	803
166	50000(20&30) Vehicle Svc Ctr Fund	4,652	11,076	0	11,076	48	11,124
167	5300010 Retirement Fund	6,785	16,155	0	16,155	70	16,225
168	FD 105x General Grants Fund	12,636	30,086	0	30,086	130	30,216
169	FD 200x Governmental Library Fund	748	1,781	0	1,781	8	1,789
170	FD 205x Public Library Fund	3,769	8,974	0	8,974	39	9,013
171	FD 210x Solid Waste Fund	3,979	9,474	0	9,474	41	9,515
172	FD 215x Air Quality Fund	1,875	4,464	0	4,464	19	4,484
173	FD 220x Hotel/Motel Fundwide	140	333	0	333	1	335
174	FD 225x Fire District Fundwide	210	500	0	500	2	502
175	FD 230x Drug Control Fund	1,233	2,936	0	2,936	13	2,948
176	FD 300x Debt Service Fund	2,576	6,133	0	6,133	26	6,160
177	FD 400x Capital Improvement Fund	1,701	4,050	0	4,050	17	4,068
178	FD 410x Recreation Con Fundwide	389	926	0	926	4	930
179	FD 425x Golf Course Fund	74	176	0	176	1	177
180	FD 430x ADA Construction Fund	61	145	0	145	1	146
181	FD 510x Mailroom Fund	225	536	0	536	2	538

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County Trustee Allocations

	Accounting Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
182	FD 520x Employees Benefit Fund	0.92%	\$5,803	\$0	\$5,803	\$25	\$5,828
183	FD 550x Building Minmt Fund	0.07%	464	0	464	2	466
184	FD 560x Tech Support Fund	0.18%	1,152	0	1,152	5	1,157
185	FD 570x Capital Leasing Fund	1.38%	8,662	0	8,662	37	8,699
187	FD 610x Municipal Sales Tax	0.04%	236	0	236	1	237
188	FD 905x Public Building Fund	3.34%	20,989	0	20,989	91	21,079
189	FD 910x Chancery Court Fund	0.35%	2,191	0	2,191	9	2,200
190	FD 915x Circuit/Civil	0.47%	2,971	0	2,971	13	2,984
191	FD 920x MPC Fund	1.02%	6,405	0	6,405	28	6,433
192	FD 925x E-911 Fund	1.30%	8,131	0	8,131	35	8,166
193	FD 930x GIS Fund	0.46%	2,869	0	2,869	12	2,881
194	FD 940x Animal Control Fund	1.34%	8,431	0	8,431	36	8,467
195	FD 950x Grt School Foundation FD	0.92%	5,745	0	5,745	25	5,770
196	FD 240x Gen Purpose School FD	16.03%	100,595	0	100,595	434	101,029
197	FD 245x School Project Fund	1.18%	7,433	0	7,433	32	7,466
198	FD 250x School Federal Projects	4.63%	29,063	0	29,063	125	29,188
199	FD 405x Physical Plant Upgrade	0.62%	3,869	0	3,869	17	3,886
	Subtotal	100.00%	627,609	0	627,609	2,584	630,193
	Direct Bills				0		0
	TOTAL				627,609		630,193

ALLOCATION SUMMARY

Department	County Trustee	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	1,512	1,512
3 1000920 Internal Audit	783	783
4 1003210 Law Department	3,355	3,355
5 1003310 County Mayor	2,779	2,779
6 1003320 ADA	552	552
8 1003610 Human Resources	1,757	1,757
9 1003910 Mail Room-Operating	540	540
10 1005415 Health Administration	2,560	2,560
11 1005710 Finance	1,874	1,874
12 1006010 Purchasing	1,333	1,333
13 1006020 Property Management	962	962
14 1006030 County Building Maintenance	1,176	1,176
15 1006930 Auditing Contract	26	26
16 1007910 Information Technology	1,781	1,781
17 1007920 Records Management	843	843
18 1008903 Sheriff Administration	6,524	6,524
20 2350110 PW-Administration	1,547	1,547
21 54000(10&20&30) Risk Mngt Fund	2,702	2,702
22 1000010 Attorney General	2,559	2,559
23 1000020 Bad Check Unit	335	335
24 1000310 Circuit Court Clerk's Office	854	854
25 1000320 Civil Sessions Clerk's Office	574	574
26 1000330 IV-D Child Support Clerk	1,466	1,466
27 1000610 Probate Court	447	447
28 1000620 Chancery Court	667	667
30 1000930 Codes Commission	24	24
31 1001210 County Clerk's Office	3,393	3,393
32 1001510 4th Circuit Court Clerk Office	765	765
33 1001520 Criminal Court Clerk's Office	3,298	3,298
34 1001530 Criminal Sessions Clerk Offic	1,562	1,562
35 1001810 Election Commission	2,102	2,102
36 1002110 Circuit Court Judge's Office	194	194
37 1002120 4th Circuit Court Judges Offi	268	268
38 1002130 Criminal Court Judge's Office	282	282
39 1002140 General Sessions Court Judt	1,361	1,361
40 1002150 Jury Commission	19,917	19,917
41 1002410 Juvenile Court Judges	2,035	2,035
42 1002420 IV-D Referee Program	959	959
43 1002710 Juvenile Court-Clerk	2,382	2,382
44 1003010 Juvenile Svc Center	1,968	1,968

ALLOCATION SUMMARY

Department	County Trustee	Total
45 1003330 Legislative Delegation	505	\$505
46 1003350 Senior Summit	100	100
47 1003360 Read With Me	36	36
48 1003370 UT/Knox County Extension	332	332
49 1003380 Mayor's Education Summit	2	2
50 1004210 Probation Office	1,497	1,497
51 1004215 DUI Traffic School	77	77
52 1004510 Office of Neighborhoods	674	674
53 1004810 Park Maintenance	6,141	6,141
54 1004815 County Wide Rehab	2	2
55 1004830 Recreation Administration	2,255	2,255
56 1004835 Legacy Park	79	79
57 1005105 Dept of Community Developi	827	827
58 1005110 Community Services Agencii	493	493
59 1005115 Community Svcs	1,038	1,038
60 1005120 Indigents Asst (CAC/Pauper,	172	172
61 1005130 Economic and Dev Grants	91	91
62 1005135 John Tarleton Home	12	12
63 1005142 Senior Ctr & Volunteer Svcs	533	533
65 1005145 Frank Strang Senior Ctr	775	775
66 1005146 South Knox Senior Ctr	215	215
67 1005147 Halls Senior Ctr	741	741
68 1005148 Coryton Senior Ctr	629	629
71 1005160 Veterans' Svcs	548	548
72 1005400 Support Services	2,095	2,095
73 1005403 Preventive Health Svcs	1,674	1,674
74 1005406 Dental Svcs	1,193	1,193
75 1005409 Emergency Medical Service	320	320
76 1005412 Food & Restaurant Inspectio	957	957
77 1005421 Diagnostic Svcs	1,050	1,050
78 1005424 Medical & Dental - Indig Cair	2,176	2,176
79 1005427 Misc Health	5	5
80 1005430 Pediatric Care Svcs	725	725
81 1005433 Pharmacy	2,848	2,848
82 1005436 Primary Care Svcs	717	717
83 1005439 Animal Control	928	928
84 1005442 School Health Program	390	390
85 1005445 Social Svcs	615	615
86 1005448 Ground Water Svcs	605	605
87 1005451 Vector Control Svcs	335	335
88 1005454 Disease Surveillance & Inves	861	861

ALLOCATION SUMMARY

Department	County Trustee	Total
89 1005457 Vital Records	442	\$442
90 1005460 Women's Health Svcs	579	579
91 1005463 Community Health Svcs	796	796
92 1005465 Child Car Seat Program	12	12
93 1005720 Finance & Commun-Schools	1,339	1,339
95 1006025 Inop Car Lot/Sale Junk Cars	127	127
96 1006310 Property and Liability Ins	19	19
97 1006605 Planning	14	14
98 1006610 GIS	33	33
99 1006615 Payments To Cities	14	14
100 1006620 Emergency Mangement	7	7
101 1006635 CAC	132,106	132,106
102 1006645 Oth Operating Transfers	57	57
103 1006910 Official's Expense	26	26
104 1006920 Equipment	552	552
105 1006940 Cases Charged to County	43	43
106 1006950 Miscellaneous	1,107	1,107
108 1006970 KCDC Tax Increment	10	10
109 1007210 Community Mediation Cente	79	79
110 1007510 Fire Prevention	1,686	1,686
111 1007520 Soil Conservation District	533	533
112 1007530 Codes Administration	5,653	5,653
113 1007710 Wastewater	67	67
114 1007720 Dirty Lot Ordinance	701	701
115 1008110 Sheriffs Dept Merit System	782	782
116 1008310 Property Assessor	1,576	1,576
117 1008320 Equalization Board	26	26
118 1008330 Digitized Mapping	371	371
119 1008510 Public Defender	2,939	2,939
120 1008710 Register of Deeds Office	710	710
121 1008720 Register of Deeds-Data Proc	77	77
122 1008900 Court Officers	359	359
123 1008906 Records & Communication	1,026	1,026
124 1008909 School Security	301	301
125 1008912 Training	1,251	1,251
126 1008915 Planning & Development	340	340
127 1008918 Stop Violence Against Wome	445	445
128 1008921 Patrol	8,071	8,071
129 1008924 Warrants	1,057	1,057
130 1008927 Detective	1,452	1,452
131 1008928 DUI Litter Pick Up Crew	12	12

ALLOCATION SUMMARY

Department	County Trustee	Total
132 1008930 Forensics	727	\$727
133 1008933 Juvenile Division	160	160
134 1008936 Special Teams	344	344
135 1008937 Victim's Rights	45	45
137 1008939 Batterer's Treatment	10	10
138 1008940 Senior Cit. Awareness	26	26
140 1008942 Narcotics	1,478	1,478
141 1008945 Internal Affairs	416	416
142 1008948 Special Svcs	980	980
143 1008950 Inmate Education	17	17
144 1008951 Dare Donations	132	132
145 1008952 Teen Academy - Sheriff	22	22
146 1008953 Sexual Offender Registry	292	292
147 1008954 Interest Earned-Inmates	53	53
149 1008957 Auxiliary Svcs	904	904
150 1008960 Correctional Facilities	11,466	11,466
151 1008963 Temporary Detention Facilitit	294	294
152 1008965 Explorer Post	79	79
153 1008966 Wal-Mart Foundation	12	12
154 1008967 Helen R McNabb Interch	45	45
155 1008969 Jail Commissary	1,425	1,425
156 1008972 Medical Examiner	1,031	1,031
157 1009720 Property Sale	5	5
158 2350120 PW-Highway Project Mgmt	567	567
159 2350130 PW-Stormwater Mgmt	1,133	1,133
160 2350210 PW-Highway & Bridge	6,246	6,246
161 2350220 PW-Traffic Control	5,206	5,206
162 2350310 Capital Outlay	17	17
163 2350320 Bridge Construction	74	74
164 2350410 PW-Engineering	803	803
166 50000(20&30) Vehicle Svc Ctr Fund	11,124	11,124
167 5300010 Retirement Fund	16,225	16,225
168 FD 105x General Grants Fund	30,216	30,216
169 FD 200x Governmental Library Fund	1,789	1,789
170 FD 205x Public Library Fund	9,013	9,013
171 FD 210x Solid Waste Fund	9,515	9,515
172 FD 215x Air Quality Fund	4,484	4,484
173 FD 220x Hotel/Motel Fundwide	335	335
174 FD 225x Fire District Fundwide	502	502
175 FD 230x Drug Control Fund	2,948	2,948
176 FD 300x Debt Service Fund	6,160	6,160

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:19 1009710 County Trustee

ALLOCATION SUMMARY

Department	County Trustee	Total
177 FD 400x Capital Improvement Fund	4,068	\$4,068
178 FD 410x Recreation Con Fundwide	930	930
179 FD 425x Golf Course Fund	177	177
180 FD 430x ADA Construction Fund	146	146
181 FD 510x Mailroom Fund	538	538
182 FD 520x Employees Benefit Fund	5,828	5,828
183 FD 550x Building Mhmt Fund	466	466
184 FD 560x Tech Support Fund	1,157	1,157
185 FD 570x Capital Leasing Fund	8,699	8,699
187 FD 610x Municipal Sales Tax	237	237
188 FD 905x Public Building Fund	21,079	21,079
189 FD 910x Chancery Court Fund	2,200	2,200
190 FD 915x Circuit/Civil	2,984	2,984
191 FD 920x MPC Fund	6,433	6,433
192 FD 925x E-911 Fund	8,166	8,166
193 FD 930x GIS Fund	2,881	2,881
194 FD 940x Animal Control Fund	8,467	8,467
195 FD 950x Grt School Foundation FD	5,770	5,770
196 FD 240x Gen Purpose School FD	101,029	101,029
197 FD 245x School Project Fund	7,466	7,466
198 FD 250x School Federal Projects	29,188	29,188
199 FD 405x Physical Plant Upgrade	3,886	3,886
Total	630,193	630,193

HIGHWAY ADMINISTRATION (2350110) Nature and Extent of Services

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:20 2350110 PW-Administration

A. DEPARTMENT COSTS

	Amount	General Admin	Department Administration
Salaries	\$229,282	\$0	\$229,282
Salary % Split		.00%	100.00%
Benefits	46,043	0	46,043
	275,325	0	275,325
SUPPLY & SERVICES COST			
Services	33,976	0	33,976
Supplies/Materials	63,383	0	63,383
Other Expenses	220,879	0	220,879
DEPARTMENT Cost Total	318,238	0	318,238
ADJUSTMENTS			
Total	593,563	0	593,563
General Admin Distribution	0	0	0
Grand Total	\$593,563		\$593,563

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:20 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
3 Audit Services	\$636	\$0	\$636
Subtotal - 1000920 Internal Audit	636	0	636
4 Contract Review	1,829	0	1,829
Subtotal - 1003210 Law Department	1,829	0	1,829
6 ADAFMLA SVC	119	0	119
Subtotal - 1003320 ADA	119	0	119
8 Human Resources	1,568	0	1,568
8 Bright Start Wellness	89	0	89
Subtotal - 1003610 Human Resources	1,657	0	1,657
9 Mail Room	0	0	0
Subtotal - 1003910 Mail Room-Operat	0	0	0
11 Budget	236	0	236
11 Accounting	1,094	0	1,094
11 Accounts Payable	2,110	0	2,110
11 Payroll	826	0	826
11 Accounts Receivable	1,150	0	1,150
Subtotal - 1005710 Finance	5,416	0	5,416
12 P-Card	9,121	0	9,121
Subtotal - 1006010 Purchasing	9,121	0	9,121
13 Property Management	11,765	0	11,765
Subtotal - 1006020 Property Managen	11,765	0	11,765
15 General Fund Audit	1,179	0	1,179
Subtotal - 1006930 Auditing Contract	1,179	0	1,179
16 Network Support - County	41,448	0	41,448
16 Network Support - All Users	40,013	0	40,013
Subtotal - 1007910 Information Techn	81,461	0	81,461
19 County Trustee	1,541	0	1,541

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:20 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1009710 County Trustee	\$1,541	\$0	\$1,541
21 Risk Overhead	0	898	898
Subtotal - 54000(10&20&30) Risk Mng	0	898	898
3 Audit Services	0	54	54
Subtotal - 1000920 Internal Audit	0	54	54
4 Contract Review	0	128	128
Subtotal - 1003210 Law Department	0	128	128
6 ADA/FMLA SVC	0	10	10
Subtotal - 1003320 ADA	0	10	10
8 Human Resources	0	107	107
8 Bright Start Wellness	0	6	6
Subtotal - 1003610 Human Resources	0	113	113
9 Mail Room	0	0	0
Subtotal - 1003910 Mail Room-Operat	0	0	0
11 Budget	0	15	15
11 Accounting	0	71	71
11 Accounts Payable	0	137	137
11 Payroll	0	54	54
11 Accounts Receivable	0	74	74
Subtotal - 1005710 Finance	0	351	351
12 P-Card	0	928	928
Subtotal - 1006010 Purchasing	0	928	928
13 Property Management	0	993	993
Subtotal - 1006020 Property Managen	0	993	993
15 General Fund Audit	0	1	1

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:20 2350110 PW-Administration

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Department Administration
Subtotal - 1006930 Auditing Contract	\$0	\$1	\$1
16 Network Support - County	0	72	72
16 Network Support - All Users	0	64	64
Subtotal - 1007910 Information Techn	0	136	136
19 County Trustee	0	7	7
Subtotal - 1009710 County Trustee	0	7	7

Total Incoming 114,724 3,619 118,343
 %100.00

C. TOTAL ALLOCATED

\$711,906 \$711,906

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:20 2350110 PW-Administration

Department Administration Allocations

	FTE of Supervised Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
158 2350120 PW-Highway Project Mgmt	3.00	2.67%	\$18,888	\$0	\$18,888	\$97	\$18,984
159 2350130 PW-Stormwater Mgmt	9.50	8.44%	59,811	0	59,811	306	60,117
160 2350210 PW-Highway & Bridge	83.50	74.22%	525,706	0	525,706	2,686	528,392
161 2350220 PW-Traffic Control	7.00	6.22%	44,071	0	44,071	225	44,296
164 2350410 PW-Engineering	9.50	8.44%	59,811	0	59,811	306	60,117
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	112.50	100.00%	708,287	0	708,287	3,619	711,906
Direct Bills					0		0
TOTAL					708,287		711,906

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:20 2350110 PW-Administration

ALLOCATION SUMMARY

Department	Department Administration	Total
0 DIRECT BILLED	0	\$0
158 2350120 PW-Highway Project Mgmt	18,984	18,984
159 2350130 PW-Stormwater Mgmt	60,117	60,117
160 2350210 PW-Highway & Bridge	528,392	528,392
161 2350220 PW-Traffic Control	44,296	44,296
164 2350410 PW-Engineering	60,117	60,117
999 2nd Allocation Orphans	0	0
Total	711,906	711,906

RISK MANAGEMENT (5400010)

Nature and Extent of Services

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

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

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

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

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:21 54000(10&20&30) Risk Mngt Fund

A. DEPARTMENT COSTS

	Amount	General Admin	Risk Overhead
Salaries	\$1	\$0	\$1
Salary % Split		.00%	100.00%
Benefits	0	0	0
	1	0	1
SUPPLY & SERVICES COST			
Services	0	0	0
Supplies/Materials	0	0	0
Other Expense	0	0	0
DEPARTMENT Cost Total	0	0	0
ADJUSTMENTS			
Total	1	0	1
General Admin Distribution		0	0
Grand Total	\$1		\$1

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:21 54000(10&20&30) Risk Mngt Fund

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Risk Overhead
1 Equipment Use	\$236	\$0	\$236
Subtotal - Equipment Use	236	0	236
3 Audit Services	1,112	0	1,112
Subtotal - 1000920 Internal Audit	1,112	0	1,112
4 Contract Review	10,596	0	10,596
Subtotal - 1003210 Law Department	10,596	0	10,596
6 ADA/FMLA SVC	179	0	179
Subtotal - 1003320 ADA	179	0	179
7 Department Review	837	0	837
Subtotal - 1003340 Strategic Planning	837	0	837
8 Human Resources	2,352	0	2,352
8 Bright Start Wellness	133	0	133
Subtotal - 1003610 Human Resources	2,485	0	2,485
11 Budget	1,368	0	1,368
11 Accounting	1,911	0	1,911
11 Accounts Payable	2,797	0	2,797
11 Payroll	1,048	0	1,048
11 Accounts Receivable	571	0	571
Subtotal - 1005710 Finance	7,695	0	7,695
12 Purchasing	6,015	0	6,015
Subtotal - 1006010 Purchasing	6,015	0	6,015
13 Property Management	150	0	150
Subtotal - 1006020 Property Managen	150	0	150
14 Building Maintenance	827	0	827
Subtotal - 1006030 County Building M	827	0	827
15 General Fund Audit	2,060	0	2,060

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:21 54000(10&20&30) Risk Mngt Fund

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Risk Overhead
Subtotal - 1006930 Auditing Contract	\$2,060	\$0	\$2,060
16 Network Support - County	6,140	0	6,140
16 Network Support - All Users	5,928	0	5,928
Subtotal - 1007910 Information Techn	12,068	0	12,068
17 Records Storage	3,542	0	3,542
Subtotal - 1007920 Records Managen	3,542	0	3,542
19 County Trustee	2,691	0	2,691
Subtotal - 1009710 County Trustee	2,691	0	2,691
3 Audit Services	0	95	95
Subtotal - 1000920 Internal Audit	0	95	95
4 Contract Review	0	741	741
Subtotal - 1003210 Law Department	0	741	741
6 ADA/FMLA SVC	0	14	14
Subtotal - 1003320 ADA	0	14	14
7 Department Review	0	1	1
Subtotal - 1003340 Strategic Planning	0	1	1
8 Human Resources	0	161	161
8 Bright Start Wellness	0	9	9
Subtotal - 1003610 Human Resources	0	170	170
11 Budget	0	88	88
11 Accounting	0	125	125
11 Accounts Payable	0	182	182
11 Payroll	0	69	69
11 Accounts Receivable	0	37	37
Subtotal - 1005710 Finance	0	501	501
12 Purchasing	0	538	538

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:21 54000(10&20&30) Risk Mngt Fund

B. INCOMING COSTS - (Default Spread Expense%)

Department	First Incoming	Second Incoming	Risk Overhead
Subtotal - 1006010 Purchasing	\$0	\$538	\$538
13 Property Management	0	13	13
Subtotal - 1006020 Property Managen	0	13	13
14 Building Maintenance	0	5	5
Subtotal - 1006030 County Building M	0	5	5
15 General Fund Audit	0	1	1
Subtotal - 1006930 Auditing Contract	0	1	1
16 Network Support - County	0	11	11
16 Network Support - All Users	0	10	10
Subtotal - 1007910 Information Techn	0	21	21
17 Records Storage	0	16	16
Subtotal - 1007920 Records Managen	0	16	16
19 County Trustee	0	12	12
Subtotal - 1009710 County Trustee	0	12	12
Total Incoming	50,493	2,128	52,621
			%100.00
C. TOTAL ALLOCATED		\$52,622	\$52,622

Knox County, TN
OMB A-87 Cost Allocation Plan

2007
8/21/2008
Dept:21 54000(10&20&30) Risk Mngt Fund

Risk Overhead Allocations

Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1000910 County Commission	0.43%	\$218	\$0	\$218	\$0	\$218
4 1003210 Law Department	0.02%	9	0	9	0	9
5 1003310 County Mayor	0.01%	7	0	7	0	7
8 1003610 Human Resources	0.05%	24	0	24	0	24
11 1005710 Finance	0.00%	2	0	2	0	2
12 1006010 Purchasing	0.09%	44	0	44	0	44
13 1006020 Property Management	0.01%	4	0	4	0	4
14 1006030 County Building Maintenance	0.54%	270	0	270	0	270
16 1007910 Information Technology	0.09%	44	0	44	0	44
17 1007920 Records Management	0.05%	26	0	26	0	26
18 1008903 Sheriff Administration	21.52%	10,866	0	10,866	0	10,866
19 1009710 County Trustee	0.25%	128	0	128	0	128
20 2350110 PW-Administration	1.78%	898	0	898	0	898
24 1000310 Circuit Court Clerk's Office	0.02%	9	0	9	1	10
26 1000330 IV-D Child Support Clerk	0.05%	26	0	26	1	27
27 1000610 Probate Court	0.01%	6	0	6	0	6
28 1000620 Chancery Court	0.00%	2	0	2	0	2
31 1001210 County Clerk's Office	0.02%	9	0	9	1	10
32 1001510 4th Circuit Court Clerk Office	0.02%	9	0	9	1	10
33 1001520 Criminal Court Clerk's Office	0.33%	168	0	168	9	178
34 1001530 Criminal Sessions Clerk Office	0.32%	161	0	161	9	170
35 1001810 Election Commission	0.04%	22	0	22	1	23
41 1002410 Juvenile Court Judges	1.58%	800	0	800	45	844
42 1002420 IV-D Referee Program	0.02%	11	0	11	1	12
43 1002710 Juvenile Court-Clerk	0.00%	2	0	2	0	2
44 1003010 Juvenile Svc Center	1.03%	522	0	522	29	551
50 1004210 Probation Office	0.03%	13	0	13	1	14
53 1004810 Park Maintenance	1.09%	552	0	552	31	583
55 1004830 Recreation Administration	0.47%	237	0	237	13	250
72 1005400 Support Services	1.01%	511	0	511	29	540
100 1006620 Emergency Management	0.05%	24	0	24	1	25
106 1006950 Miscellaneous	0.17%	85	0	85	5	90
110 1007510 Fire Prevention	0.01%	6	0	6	0	6
112 1007530 Codes Administration	1.65%	835	0	835	47	882
114 1007720 Dirty Lot Ordinance	0.02%	9	0	9	1	10
116 1008310 Property Assessor	0.07%	37	0	37	2	39
119 1008510 Public Defender	0.01%	6	0	6	0	6
120 1008710 Register of Deeds Office	0.05%	28	0	28	2	29
122 1008900 Court Officers	0.06%	30	0	30	2	31
123 1008906 Records & Communication	13.43%	6,780	0	6,780	380	7,161
151 1008963 Temporary Detention Facility	0.05%	28	0	28	2	29
156 1008972 Medical Examiner	0.00%	2	0	2	0	2

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:21 54000(10&20&30) Risk Mngt Fund

Risk Overhead Allocations

	Workers Comp Charges	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
159 2350130 PW-Stormwater Mgmt	1,800.00	0.07%	\$33	\$0	\$33	\$2	\$35
160 2350210 PW-Highway & Bridge	197,500.00	7.24%	3,656	0	3,656	205	3,861
164 2350410 PW-Engineering	2,000.00	0.07%	37	0	37	2	39
166 50000(20&30) Vehicle Svc Ctr Fund	104,100.00	3.82%	1,927	0	1,927	108	2,035
170 FD 205x Public Library Fund	24,800.00	0.91%	459	0	459	26	485
171 FD 210x Solid Waste Fund	92,300.00	3.38%	1,709	0	1,709	96	1,804
172 FD 215x Air Quality Fund	6,600.00	0.24%	122	0	122	7	129
184 FD 560x Tech Support Fund	100.00	0.00%	2	0	2	0	2
191 FD 920x MPC Fund	13,522.00	0.50%	250	0	250	14	264
192 FD 925x E-911 Fund	22,958.00	0.84%	425	0	425	24	449
193 FD 930x GIS Fund	1,921.00	0.07%	36	0	36	2	38
194 FD 940x Animal Control Fund	423.33	0.02%	8	0	8	0	8
196 FD 240x Gen Purpose School FD	991,939.92	36.36%	18,361	0	18,361	1,029	19,391
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	2,727,864.25	100.00%	50,494	0	50,494	2,128	52,622
Direct Bills					0		0
TOTAL					50,494		52,622

ALLOCATION SUMMARY

Department	Risk Overhead	Total
0 DIRECT BILLED	0	\$0
2 1000910 County Commission	218	218
4 1003210 Law Department	9	9
5 1003310 County Mayor	7	7
8 1003610 Human Resources	24	24
11 1005710 Finance	2	2
12 1006010 Purchasing	44	44
13 1006020 Property Management	4	4
14 1006030 County Building Maintenance	270	270
16 1007910 Information Technology	44	44
17 1007920 Records Management	26	26
18 1008903 Sheriff Administration	10,866	10,866
19 1009710 County Trustee	128	128
20 2350110 PW-Administration	898	898
24 1000310 Circuit Court Clerk's Office	10	10
26 1000330 IV-D Child Support Clerk	27	27
27 1000610 Probate Court	6	6
28 1000620 Chancery Court	2	2
31 1001210 County Clerk's Office	10	10
32 1001510 4th Circuit Court Clerk Office	10	10
33 1001520 Criminal Court Clerk's Office	178	178
34 1001530 Criminal Sessions Clerk Offc	170	170
35 1001810 Election Commission	23	23
41 1002410 Juvenile Court Judges	844	844
42 1002420 IV-D Referee Program	12	12
43 1002710 Juvenile Court-Clerk	2	2
44 1003010 Juvenile Svc Center	551	551
50 1004210 Probation Office	14	14
53 1004810 Park Maintenance	583	583
55 1004830 Recreation Administration	250	250
72 1005400 Support Services	540	540
100 1006620 Emergency Management	25	25
106 1006950 Miscellaneous	90	90
110 1007510 Fire Prevention	6	6
112 1007530 Codes Administration	882	882
114 1007720 Dirty Lot Ordinance	10	10
116 1008310 Property Assessor	39	39
119 1008510 Public Defender	6	6
120 1008710 Register of Deeds Office	29	29
122 1008900 Court Officers	31	31
123 1008906 Records & Communication	7,161	7,161

Knox County, TN
 OMB A-87 Cost Allocation Plan

2007
 8/21/2008
 Dept:21 54000(10&20&30) Risk Mngt Fund

ALLOCATION SUMMARY

Department	Risk Overhead	Total
151 1008963 Temporary Detention Facilitit	29	\$29
156 1008972 Medical Examiner	2	2
159 2350130 PW-Stormwater Mgmt	35	35
160 2350210 PW-Highway & Bridge	3,861	3,861
164 2350410 PW-Engineering	39	39
166 50000(20&30) Vehicle Svc Ctr Fund	2,035	2,035
170 FD 205x Public Library Fund	485	485
171 FD 210x Solid Waste Fund	1,804	1,804
172 FD 215x Air Quality Fund	129	129
184 FD 560x Tech Support Fund	2	2
191 FD 920x MPC Fund	264	264
192 FD 925x E-911 Fund	449	449
193 FD 930x GIS Fund	38	38
194 FD 940x Animal Control Fund	8	8
196 FD 240x Gen Purpose School FD	19,391	19,391
999 2nd Allocation Orphans	(0)	(0)
Total	52,622	52,622