
CFR COST PLAN (OMB A-87)

FY 2012-2013
Prepared 01/11/2012



Department of Support Services
Finance Division

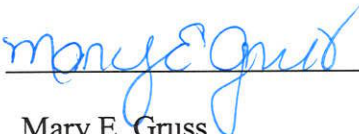
CERTIFICATE OF COST ALLOCATION PLAN

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 dated January 11, 2012 to establish cost allocations or billings for the fiscal year ending June 30, 2013 are allowable in accordance with the requirements of Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 225 (formerly OMB A-87), "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Signature: 
Name of Official: Mary E. Gruss
Title: Chief Finance Officer
Governmental Unit: Washington County, OR
Date: January 11, 2012

2 CFR part 225 COST ALLOCATION PLAN

OVERVIEW

PURPOSE

The cost allocation plan identifies the indirect administrative or overhead costs of Washington County and determines a reasonable means for allocating these costs to its direct services components. Costs of providing services are classified as direct or indirect. Direct costs are those identified specifically with a particular service: i.e., street maintenance, law enforcement, or public health. Indirect costs are not readily identifiable with a specific operating program, but rather benefit more than one program. Indirect costs include accounting, purchasing, human resources, and building maintenance. Although indirect costs are not readily identifiable with direct service programs, they are nevertheless, incurred by the programs in providing services. As such, distributing indirect costs to operating programs allows the total cost of a program to be identified.

GUIDELINES

This Cost Allocation Plan is prepared according to the guidelines set forth in the Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 225 (formerly OMB A-87) by the Office of Management and Budget as revised August 31, 2005.

SOURCE OF DATA

The cost information comes from the adopted budget for fiscal year 2011-2012. The allocation statistics for appropriations and budgeted full time equivalent (FTE) positions also come from the adopted budget for fiscal year 2011-2012. All other allocation statistics come from data maintained by the Support Services divisions' costs being allocated.

METHODOLOGY

The Cost Allocation Plan is prepared using a Fixed with Carry-forward methodology. Under this methodology the Plan is prepared using estimated costs, based on prior year appropriated costs, and estimated allocations are determined before the beginning of the fiscal year. When prior year actual costs become known the Plan is recalculated using actual costs and the differences in allocated cost between estimated and actual is rolled forward into the subsequent year plan, in this case the fiscal year 2013-2014 plan, as an adjustment.

Costs being allocated through this plan are exclusive of any costs that are recovered by direct billing.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Table of Contents

Summary Data
Schedule A - Allocated Costs By Department
Schedule E - Summary Of Allocation Basis
101000 BOARD OF COMMIS
Narrative
Schedule .2 - Detail Costs To Be Allocated.
Schedule .3 - Costs To Be Allocated By Activity.
Schedule .5 - Allocation Summary.
151000 ADMIN OFFICE
Narrative
Schedule .2 - Detail Costs To Be Allocated.
Schedule .3 - Costs To Be Allocated By Activity.
Schedule .4 - Detail Activity Allocations-COUNTY ADMIN
Schedule .4 - Detail Activity Allocations-BUDGET ANALYSIS
Schedule .5 - Allocation Summary.
201000 COUNTY COUNSEL
Narrative
Schedule .2 - Detail Costs To Be Allocated.
Schedule .3 - Costs To Be Allocated By Activity.
Schedule .4 - Detail Activity Allocations-GENERAL SUPPORT
Schedule .5 - Allocation Summary.
251000 COUNTY AUDITOR
Narrative
Schedule .2 - Detail Costs To Be Allocated.
Schedule .3 - Costs To Be Allocated By Activity.
Schedule .5 - Allocation Summary.
302020 A&T-SS
Narrative
Schedule .2 - Detail Costs To Be Allocated.
Schedule .3 - Costs To Be Allocated By Activity.
Schedule .4 - Detail Activity Allocations-DEPT ADMIN
Schedule .4 - Detail Activity Allocations-ELECTIONS
Schedule .5 - Allocation Summary.
351010 SS-ADMIN
Narrative
Schedule .2 - Detail Costs To Be Allocated.
Schedule .3 - Costs To Be Allocated By Activity.
Schedule .4 - Detail Activity Allocations-Sustainability Services



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Table of Contents

Table of Contents listing schedules and sections such as 351015 RISK SVC ADMIN, 351500 FINANCIAL MGMT, 352000 HUMAN RESOURCE, 352500 INFO TECHNOLOGY SVCS, and 353000 PURCHASING, with corresponding page numbers.



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Table of Contents

Table listing various schedules and sections such as '353500 FACILITIES MANAGEMENT', '357010 LIABILITY INSUR', '401000 SHERIFF'S OFFICE ADMIN', and '403005 JAIL ADMIN', with corresponding page numbers.



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Table of Contents

Table with 3 columns: Section Name, Detail, and Page #. Rows include categories like 503000 JUVENILE ADMIN, 703030 PUBLIC HEALTH, 704000 HHS ADMIN, 706005 HUMAN SVCS ADMIN, BUILDING DEBT INTEREST, and BUILDING DEPRECIATION, each with sub-items and their respective page numbers.



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Table of Contents

Schedule .4 - Detail Activity Allocations-GF EQUIPMENT	21.4.2	220
Schedule .5 - Allocation Summary	21.5	221



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	CLEAN WATER SERVICES (CWS)	161000 SENATE BILL 1145	161500 PERS EMPL RATE STAB	162000 NON-DEPARTMENTAL	166000 REVENUE STABILIZATION	169600 COMMUNITY NETWORK	301000 ELECTIONS
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	824	0	883	5,859
201000 COUNTY COUNSEL	0	0	0	0	0	0	22,925
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	45,834
351010 SS-ADMIN	0	0	0	0	0	0	854
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	3,371	0	1,264	14,511
352000 HUMAN RESOURCE	0	0	0	0	0	0	10,214
352500 INFO TECHNOLOGY	21,790	0	0	0	0	0	215,697
353000 PURCHASING	0	0	0	787	0	190	1,539
353500 FACILITIES	0	0	0	0	0	0	126,395
357010 LIABILITY INSUR	0	0	0	0	0	0	5,899
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	12,566
BUILDING DEPRECIATION	0	0	0	0	0	0	66,430
Total Allocated	21,790	0	0	4,982	0	2,337	528,723
Roll Forward	(1,654)	(413)	(1,954)	(220)	(602)	(83)	(40,897)
Cost With Roll Forward	20,136	(413)	(1,954)	4,762	(602)	2,254	487,826
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,136	(413)	(1,954)	4,762	(602)	2,254	487,826



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	302000 ASSESSMENT & TAXATION	352600 ITS SYSTEMS REPLACEMENT	354000 FLEET MANAGEMENT	354100 FLEET REPLACEMENT	354500 INTERNAL SERVICES	355500 BLDG EQUIP REPLACEMENT	356005 PARKS
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	43,238	0	13,183	13,312	5,590	2,443	2,398
201000 COUNTY COUNSEL	130,470	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	1,100,018	0	0	0	0	0	0
351010 SS-ADMIN	8,405	0	1,618	0	630	0	391
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	74,795	0	35,403	17,150	24,010	5,711	13,419
352000 HUMAN RESOURCE	100,515	0	25,438	0	7,525	0	4,677
352500 INFO TECHNOLOGY	779,742	0	96,655	0	33,730	0	34,404
353000 PURCHASING	12,246	0	13,800	2,785	3,913	489	2,385
353500 FACILITIES	217,460	0	43,115	0	80,499	0	3,152
357010 LIABILITY INSUR	16,947	0	6,928	0	4,886	0	6,184
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	21,620	0	0	0	8,003	0	0
BUILDING DEPRECIATION	68,805	0	6,399	0	16,100	0	31,331
Total Allocated	2,574,261	0	242,539	33,247	184,886	8,643	98,341
Roll Forward	(282,805)	(250)	(12,141)	(1,392)	(10,684)	(525)	(3,342)
Cost With Roll Forward	2,291,456	(250)	230,398	31,855	174,202	8,118	94,999
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,291,456	(250)	230,398	31,855	174,202	8,118	94,999



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	356010 METZGER PARK	357005 LIFE INSURANCE	357005 MEDICAL INSURANCE	357005 UNEMPLOYMENT INS	357010 WORKERS COMP INSURANCE	358000 ITS CAPITAL ACQUISITION	358000 FACILITIES CAPITAL PROJ
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	609	721	40,557	1,232	2,555	7,342	3,004
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	103	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	208,209	0	0
351500 FINANCIAL MGMT	6,378	3,774	33,197	5,160	9,721	11,882	6,178
352000 HUMAN RESOURCE	1,236	0	0	0	0	0	0
352500 INFO TECHNOLOGY	5,929	0	0	0	0	0	0
353000 PURCHASING	1,050	572	1,180	131	334	5,736	15,999
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	189	0	0	0	0	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0	0	0
Total Allocated	15,494	5,067	74,934	6,523	220,819	24,960	25,181
Roll Forward	(920)	(202)	(2,697)	(266)	(417)	(520)	(420)
Cost With Roll Forward	14,574	4,865	72,237	6,257	220,402	24,440	24,761
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,574	4,865	72,237	6,257	220,402	24,440	24,761



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	358000 GREENSPACE CAP PROJ.	359000 REAL PROP MANAGMENT	401000 LOL - S.O. ADMIN	402000 LAW ENF SVCS	402000 DISTRICT PATROL	402000 LOL - LAW ENF SVCS	402005 GF PATROL OPERATIONS
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	715	0	3,266	67,354	69,515	31,605	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	0	539	11,655	11,134	5,214	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	2,652	0	7,715	110,255	60,511	37,517	0
352000 HUMAN RESOURCE	0	0	6,450	165,513	166,294	78,505	0
352500 INFO TECHNOLOGY	0	0	43,320	974,959	663,625	305,770	0
353000 PURCHASING	357	572	1,061	15,954	9,050	5,842	0
353500 FACILITIES	0	0	0	0	184,172	81,513	0
357010 LIABILITY INSUR	0	0	1,134	279,221	30,279	13,259	0
401000 SHERIFF'S OFFICE	0	0	45,145	0	1,532,040	653,442	541,202
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	11,658	2,293	0
BUILDING DEPRECIATION	0	0	0	82,420	36,833	16,302	0
Total Allocated	3,724	572	108,630	1,707,331	2,775,111	1,231,262	541,202
Roll Forward	(161)	(244)	(5,761)	(88,287)	(188,694)	(80,535)	(43,022)
Cost With Roll Forward	3,563	328	102,869	1,619,044	2,586,417	1,150,727	498,180
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,563	328	102,869	1,619,044	2,586,417	1,150,727	498,180



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	402010 GF INVESTIGATIONS	402015 GF RECORDS	402020 GF CRIME PREVENTION	402025 GF EMERG MGMT	402030 GF CIVIL	402035 GF PERMITS	403000 JAIL
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0	0	84,473
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0	0	15,324
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0	0	95,471
352000 HUMAN RESOURCE	0	0	0	0	0	0	223,662
352500 INFO TECHNOLOGY	0	0	0	0	0	0	1,084,951
353000 PURCHASING	0	0	0	0	0	0	12,287
353500 FACILITIES	0	0	0	0	0	0	2,452,658
357010 LIABILITY INSUR	0	0	0	0	0	0	372,204
401000 SHERIFF'S OFFICE	499,267	105,432	57,715	32,844	63,957	28,131	1,558,682
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0	0	668,730
Total Allocated	499,267	105,432	57,715	32,844	63,957	28,131	6,568,442
Roll Forward	(37,920)	(6,007)	(3,864)	(2,179)	(3,517)	(1,608)	(374,450)
Cost With Roll Forward	461,347	99,425	53,851	30,665	60,440	26,523	6,193,992
Adjustments	0	0	0	0	0	0	0
Proposed Costs	461,347	99,425	53,851	30,665	60,440	26,523	6,193,992



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	403000 JAIL COMMISSARY	403000 LOL - JAIL	403010 JAIL HOUSING	403025 JAIL INTAKE/RELEASE	404000 COURT SECURITY FUND	405000 GRANTS & DONATIONS	406005 TRI-MET CONTRACT
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	630	7,540	0	0	243	0	517
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	1,303	0	0	0	0	90
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	2,311	9,949	0	0	3,940	0	3,834
352000 HUMAN RESOURCE	0	19,152	0	0	0	0	1,432
352500 INFO TECHNOLOGY	0	85,694	0	0	0	0	2,759
353000 PURCHASING	167	1,372	0	0	215	0	96
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	0	2,793	0	0	95	0	0
401000 SHERIFF'S OFFICE	0	139,717	0	0	0	0	0
403005 JAIL ADMIN	0	59,085	393,220	281,163	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0	0	0
Total Allocated	3,108	326,605	393,220	281,163	4,493	0	8,728
Roll Forward	(132)	(24,958)	(51,496)	(36,443)	(250)	(38)	(573)
Cost With Roll Forward	2,976	301,647	341,724	244,720	4,243	(38)	8,155
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,976	301,647	341,724	244,720	4,243	(38)	8,155



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	406010 SCHOOL OFFICERS	406030 GASTON LAW ENF SVCS	406035 BANKS CONTRACT	406040 TITLE III / ODOT	406045 CONTRACT SVCS INTERCEPT	406050 WIN Contracts	406055 ROCN Contract
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	399	665	964	0	88	458
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	67	113	180	0	0	90
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	0	1,069	1,203	1,136	0	1,016	343
352000 HUMAN RESOURCE	0	1,191	2,141	2,864	0	0	1,076
352500 INFO TECHNOLOGY	0	2,070	3,449	5,519	0	0	2,759
353000 PURCHASING	0	0	0	0	0	334	12
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0	0	0
Total Allocated	0	4,796	7,571	10,663	0	1,438	4,738
Roll Forward	(111)	(332)	(317)	(473)	(232)	(9)	0
Cost With Roll Forward	(111)	4,464	7,254	10,190	(232)	1,429	4,738
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(111)	4,464	7,254	10,190	(232)	1,429	4,738



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	451000 DISTRICT ATTORNEY	451000 LOL-DISTRICT ATTORNEY	452000 CAMI	501000 JUVENILE	501000 LOL-JUVENILE	501005 JUVENILE BASIC SERVICES	501005 LOL-JUVENILE BASIC SVCS
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	39,301	9,495	486	16,927	2,533	0	0
201000 COUNTY COUNSEL	5,592	0	0	12,115	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	7,219	1,708	90	3,056	450	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	66,261	9,015	3,038	30,345	3,965	0	0
352000 HUMAN RESOURCE	86,325	20,424	1,076	36,550	5,376	0	0
352500 INFO TECHNOLOGY	487,202	82,371	5,084	294,650	27,928	0	0
353000 PURCHASING	5,736	96	227	3,493	263	0	0
353500 FACILITIES	264,301	61,059	0	353,599	15,357	0	0
357010 LIABILITY INSUR	18,534	4,507	95	23,249	1,152	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	1,003,144	77,153
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	26,276	6,070	0	17,978	764	0	0
BUILDING DEPRECIATION	55,435	12,211	0	74,333	3,071	0	0
Total Allocated	1,062,182	206,956	10,096	866,295	60,859	1,003,144	77,153
Roll Forward	(60,502)	(11,211)	(474)	(53,136)	(3,048)	(84,412)	(6,671)
Cost With Roll Forward	1,001,680	195,745	9,622	813,159	57,811	918,732	70,482
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,001,680	195,745	9,622	813,159	57,811	918,732	70,482



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	501010 JUVENILE SHELTER CARE	501015 JUV SECURE DETENTION	501025 HOME DETENTION	502000 CONCILIATION PROGRAM	504000 JUVENILE GRANTS	504005 DOWNSIZING	504020 JUVENILE RESTITUTION
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	2,038	3,770	0	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	0	0	360	674	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	8,771	14,907	0	0
352000 HUMAN RESOURCE	0	0	0	4,300	8,063	0	0
352500 INFO TECHNOLOGY	0	0	0	22,004	41,842	0	0
353000 PURCHASING	0	0	0	250	1,550	0	0
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	662	1,332	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	28,099	64,453	6,032	45,085	0	42,545	36,672
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0	0	0
Total Allocated	28,099	64,453	6,032	83,470	72,138	42,545	36,672
Roll Forward	(2,254)	(5,570)	(1,902)	(5,793)	(2,602)	(3,654)	(3,111)
Cost With Roll Forward	25,845	58,883	4,130	77,677	69,536	38,891	33,561
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,845	58,883	4,130	77,677	69,536	38,891	33,561



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	505000 STATE HIGH-RISK PREVENT	505015 SUBSTANCE ABUSE PROGRAMS	505020 COMM & VICTIM SVCS	505025 SHELTER CARE SUPPLEMENT	551000 COMMUNITY CORRECTIONS	551500 LOL COMM CORRECTIONS	601000 LONG RANGE PLANNING
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	5,521	0	0	0	36,287	14,455	12,164
201000 COUNTY COUNSEL	0	0	0	0	0	0	105,495
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	897	0	0	0	6,023	2,652	2,248
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	14,993	0	0	0	80,196	12,626	20,376
352000 HUMAN RESOURCE	10,729	0	0	0	91,219	43,884	26,876
352500 INFO TECHNOLOGY	67,747	0	0	0	413,349	121,333	148,241
353000 PURCHASING	942	0	0	0	11,800	179	6,073
353500 FACILITIES	0	0	0	0	466,491	214,287	49,338
357010 LIABILITY INSUR	244	0	0	0	73,489	13,833	4,950
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	53,975	12,859	19,526	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	19,671	3,459	4,905
BUILDING DEPRECIATION	0	0	0	0	144,593	74,213	9,867
Total Allocated	101,073	53,975	12,859	19,526	1,343,118	500,921	390,533
Roll Forward	(6,425)	(4,647)	(1,400)	(1,602)	(67,496)	(21,358)	(34,698)
Cost With Roll Forward	94,648	49,328	11,459	17,924	1,275,622	479,563	355,835
Adjustments	0	0	0	0	0	0	0
Proposed Costs	94,648	49,328	11,459	17,924	1,275,622	479,563	355,835



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	602000 CURRENT PLANNING	602000 BUILDING SERVICES	603000 ENGINEERING	603000 SURVEY PUBLIC LAND CNR	603000 SURVEY	604000 LUT ADMINISTRATION	605000 CAPITAL PROJECT MGMT
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	10,832	28,423	24,147	5,742	2,276	31,611	19,001
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	1,649	3,565	4,147	613	321	1,223	3,371
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	30,905	81,020	37,971	13,579	10,839	47,050	20,834
352000 HUMAN RESOURCE	19,727	42,624	58,485	9,671	4,764	14,620	44,058
352500 INFO TECHNOLOGY	174,925	327,515	313,101	43,567	20,118	82,228	206,446
353000 PURCHASING	930	4,185	6,661	298	131	2,146	1,658
353500 FACILITIES	70,127	102,378	91,577	11,846	8,594	34,358	89,416
357010 LIABILITY INSUR	5,299	132,346	17,036	2,508	883	10,340	33,145
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	6,972	10,178	196	1,480	854	3,457	0
BUILDING DEPRECIATION	14,025	20,475	25,024	2,977	1,719	6,955	24,727
Total Allocated	335,391	752,709	578,345	92,281	50,499	233,988	442,656
Roll Forward	(22,984)	(40,472)	(31,401)	(7,567)	(5,745)	(10,303)	(21,825)
Cost With Roll Forward	312,407	712,237	546,944	84,714	44,754	223,685	420,831
Adjustments	0	0	0	0	0	0	0
Proposed Costs	312,407	712,237	546,944	84,714	44,754	223,685	420,831



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	606000 LUT OPS & MAINT	606500 TIF ROAD PROJECT	606500 MSTIP 3	606500 ROAD CAPITAL PROJECT	606500 OTIA CAP PROJECTS	606500 TDT	606500 NORTH BETHANY SDC
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	63,673	2,608	32,404	3,101	374	112	53
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	9,678	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	99,837	38,812	176,998	19,097	2,504	10,075	233
352000 HUMAN RESOURCE	152,250	0	0	0	0	0	0
352500 INFO TECHNOLOGY	530,647	0	0	0	0	0	0
353000 PURCHASING	37,194	3,489	16,831	3,493	298	0	0
353500 FACILITIES	174,508	0	0	0	0	0	0
357010 LIABILITY INSUR	262,855	0	0	0	0	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	40,199	0	0	0	0	0	0
Total Allocated	1,370,841	44,909	226,233	25,691	3,176	10,187	286
Roll Forward	(63,143)	(2,842)	(9,709)	(891)	(205)	(267)	0
Cost With Roll Forward	1,307,698	42,067	216,524	24,800	2,971	9,920	286
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,307,698	42,067	216,524	24,800	2,971	9,920	286



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	607500 MAINT LOCAL IMPROV DIST	608000 URBAN ROAD MAINT DIST	608500 NORTH BETHANY SERVICE	609000 SPECIAL LIGHT DISTRICT #1	651000 HOUSING SERVICES	661000 FEDERAL HOUSING PROG	662000 LOCAL FUND HOUSING PROG
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	391	10,833	749	3,674	23,044	0	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	3,506	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	1,150	11,370	2,205	6,036	23,578	46,046	10,863
352000 HUMAN RESOURCE	0	0	0	0	41,926	0	0
352500 INFO TECHNOLOGY	0	0	0	0	273,047	0	0
353000 PURCHASING	0	3,131	0	430	4,955	24,540	1,050
353500 FACILITIES	0	0	0	0	80,397	0	0
357010 LIABILITY INSUR	0	0	0	0	11,329	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	16,079	0	0
Total Allocated	1,541	25,334	2,954	10,140	477,861	70,586	11,913
Roll Forward	(65)	(847)	0	(1,007)	(25,790)	(2,229)	(665)
Cost With Roll Forward	1,476	24,487	2,954	9,133	452,071	68,357	11,248
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,476	24,487	2,954	9,133	452,071	68,357	11,248



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	663000 AFFORDABLE HOUSING POOL	701000 EMERGENCY MEDICAL SVCS	702000 JAIL HEALTH CARE	703000 PUBLIC HEALTH	703005 ENVIRONMENT HEALTH	703010 CLINIC SUPPORT	703010 WIC PROGRAM
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	3,691	16	65,473	0	0	0
201000 COUNTY COUNSEL	0	0	0	73,250	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	247	0	11,447	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	22,152	13,014	8,409	131,198	0	0	0
352000 HUMAN RESOURCE	0	2,957	0	145,787	0	0	0
352500 INFO TECHNOLOGY	0	17,315	172	810,409	0	0	0
353000 PURCHASING	3,131	2,779	190	31,607	0	0	0
353500 FACILITIES	0	4,802	0	402,659	0	0	0
357010 LIABILITY INSUR	0	1,069	0	38,884	0	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	6,312	0	0	69,057	51,686	104,522
704000 HHS ADMIN	0	11,610	12,602	9,499	58,261	46,440	88,764
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	24,322	0	0	0
BUILDING DEPRECIATION	0	961	0	91,006	0	0	0
Total Allocated	25,283	64,757	21,389	1,835,541	127,318	98,126	193,286
Roll Forward	(992)	(3,662)	(1,826)	(102,997)	(2,271)	(2,243)	(3,534)
Cost With Roll Forward	24,291	61,095	19,563	1,732,544	125,047	95,883	189,752
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,291	61,095	19,563	1,732,544	125,047	95,883	189,752



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	703010 COMMUNITY HEALTH-CLINIC	703010 BIO-TERRORISM	703015 MEDICAL EXAMINER	703020 SOLID WASTE & RECYCLING	703025 FIELD TEAM	703035 HEALTH EDUCATION	705000 CHILDREN & FAMILY SVCS
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0	0	3,664
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0	0	455
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0	0	23,323
352000 HUMAN RESOURCE	0	0	0	0	0	0	5,450
352500 INFO TECHNOLOGY	0	0	0	0	0	0	36,443
353000 PURCHASING	0	0	0	0	0	0	3,829
353500 FACILITIES	0	0	0	0	0	0	15,817
357010 LIABILITY INSUR	0	0	0	0	0	0	2,382
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	103,430	28,353	13,991	10,005	73,223	22,432	0
704000 HHS ADMIN	80,425	23,959	19,104	152,154	61,216	18,787	29,025
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	1,573
BUILDING DEPRECIATION	0	0	0	0	0	0	3,164
Total Allocated	183,855	52,312	33,095	162,159	134,439	41,219	125,125
Roll Forward	(2,522)	(1,120)	(2,313)	(13,184)	(2,420)	(908)	(7,762)
Cost With Roll Forward	181,333	51,192	30,782	148,975	132,019	40,311	117,363
Adjustments	0	0	0	0	0	0	0
Proposed Costs	181,333	51,192	30,782	148,975	132,019	40,311	117,363



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	706000 HUMAN SERVICES	706010 MENTAL HEALTH SERVICES	706015 CHILDREN'S HUMAN SERVICES	706020 ALCOHOL & DRUG SERVICES	706025 DEVELOP DISABILIT	707000 MENTAL HEALTH HB 2145	708000 OREGON HEALTH PLAN
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	27,795	0	0	0	0	659	19,090
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	4,119	0	0	0	0	0	1,763
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	88,641	0	0	0	0	1,055	38,208
352000 HUMAN RESOURCE	49,257	0	0	0	0	0	21,081
352500 INFO TECHNOLOGY	204,680	0	0	0	0	0	107,856
353000 PURCHASING	16,313	0	0	0	0	0	3,756
353500 FACILITIES	90,230	0	0	0	0	0	36,889
357010 LIABILITY INSUR	10,298	0	0	0	0	0	1,130
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	8,972	71,349	22,058	21,954	127,285	0	125,705
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	106,568
BUILDING DEBT INTEREST	9,333	0	0	0	0	0	3,667
BUILDING DEPRECIATION	18,774	0	0	0	0	0	7,377
Total Allocated	528,412	71,349	22,058	21,954	127,285	1,714	473,090
Roll Forward	(29,908)	(5,881)	(2,004)	(1,958)	(10,470)	(63)	2,849
Cost With Roll Forward	498,504	65,468	20,054	19,996	116,815	1,651	475,939
Adjustments	0	0	0	0	0	0	0
Proposed Costs	498,504	65,468	20,054	19,996	116,815	1,651	475,939



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	709000 ANIMAL SERVICES	751000 VETERANS SERVICES	752000 AGENCY ON AGING	801000 WASH CO JUSTICE COURT	851000 LAW LIBRARY	901000 COMMUNITY DEVELOPMENT	902000 HOME FUND
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	9,652	3,663	7,907	3,621	2,907	9,451	4,342
201000 COUNTY COUNSEL	44,173	5,405	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	1,852	733	1,335	719	236	734	120
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	30,395	6,103	43,178	6,391	9,891	29,708	8,547
352000 HUMAN RESOURCE	22,145	8,761	15,964	8,600	2,816	8,782	1,430
352500 INFO TECHNOLOGY	130,138	43,475	81,055	47,378	14,938	33,401	8,088
353000 PURCHASING	5,569	3,119	8,481	1,180	2,708	7,059	584
353500 FACILITIES	65,130	1,575	1,575	55,589	51,155	3,955	0
357010 LIABILITY INSUR	27,514	1,112	10,188	2,286	2,325	6,368	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	71,032	27,548	61,533	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	5,527	0	0	0
BUILDING DEPRECIATION	26,798	0	0	11,117	11,507	0	0
Total Allocated	434,398	101,494	231,216	142,408	98,483	99,458	23,111
Roll Forward	(22,885)	(5,405)	(9,051)	(7,987)	(5,598)	(4,495)	(1,195)
Cost With Roll Forward	411,513	96,089	222,165	134,421	92,885	94,963	21,916
Adjustments	0	0	0	0	0	0	0
Proposed Costs	411,513	96,089	222,165	134,421	92,885	94,963	21,916



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	951000 AGRICULTURE	961000 WATERMASTER	971000 COOP LIBRARY SERVICES	971015 WEST SLOPE LIBRARY	981000 FAIR COMPLEX	AMERICAN RED CROSS	CASA FOR CHILDREN INC
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	442	926	21,207	3,472	5,694	0	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	180	2,495	539	719	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	642	5,182	50,329	14,097	28,575	0	0
352000 HUMAN RESOURCE	0	2,150	29,831	6,450	8,600	0	0
352500 INFO TECHNOLOGY	0	30,036	46,462	0	41,673	782	1,304
353000 PURCHASING	48	167	7,454	1,478	3,934	0	0
353500 FACILITIES	0	16,255	46,967	6,947	0	0	0
357010 LIABILITY INSUR	378	1,048	16,025	2,976	8,536	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	4,670	0	0	0	0
BUILDING DEPRECIATION	0	6,898	9,393	1,921	0	0	0
Total Allocated	1,510	62,842	234,833	37,880	97,731	782	1,304
Roll Forward	(55)	(3,269)	(10,927)	(2,003)	(2,181)	(56)	(93)
Cost With Roll Forward	1,455	59,573	223,906	35,877	95,550	726	1,211
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,455	59,573	223,906	35,877	95,550	726	1,211



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	COMMUNITY HOUSING FUND	OSU EXTENSION SERVICE	STATE COURTS	TUALATIN RIVER WATERSHED COUNCIL	VISION ACTION NETWORK	WCCCA (911 Center)	NOT ALLOCATED / EXCLUDED
101000 BOARD OF COMMIS	0	0	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	219,563
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0	0	0
352500 INFO TECHNOLOGY	261	0	58,425	522	1,043	0	0
353000 PURCHASING	0	0	0	0	0	0	0
353500 FACILITIES	0	29,792	1,093,863	0	10,120	3,279	0
357010 LIABILITY INSUR	0	769	29,251	0	261	104	0
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	98,568	0	0	0	0
BUILDING DEPRECIATION	0	5,958	226,606	0	2,024	809	0
Total Allocated	261	36,519	1,506,713	522	13,448	4,192	219,563
Roll Forward	(20)	(75)	(91,131)	(37)	(75)	(210)	(12,392)
Cost With Roll Forward	241	36,444	1,415,582	485	13,373	3,982	207,171
Adjustments	0	0	0	0	0	0	0
Proposed Costs	241	36,444	1,415,582	485	13,373	3,982	207,171



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Allocated Costs By Department

Central Service Departments	FOR PLAN USE ONLY	SubTotal	Direct Billed	Unallocated	Total
101000 BOARD OF COMMIS	0	0	0	540,904	540,904
151000 ADMIN OFFICE	0	1,011,879	0	842,107	1,853,986
201000 COUNTY COUNSEL	0	618,988	0	6,832	625,820
251000 COUNTY AUDITOR	0	0	0	255,369	255,369
302020 A&T-SS	0	1,145,852	0	0	1,145,852
351010 SS-ADMIN	0	138,853	0	107,218	246,071
351015 RISK SVC ADMIN	0	208,209	0	0	208,209
351500 FINANCIAL MGMT	0	2,119,379	0	0	2,119,379
352000 HUMAN RESOURCE	0	1,880,893	0	0	1,880,893
352500 INFO TECHNOLOGY	0	9,762,023	0	0	9,762,023
353000 PURCHASING	0	355,870	0	0	355,870
353500 FACILITIES	0	7,213,196	0	0	7,213,196
357010 LIABILITY INSUR	0	1,520,710	0	0	1,520,710
401000 SHERIFF'S OFFICE	0	5,257,574	0	0	5,257,574
403005 JAIL ADMIN	0	733,468	0	0	733,468
503000 JUVENILE ADMIN	0	1,389,543	0	0	1,389,543
703030 PUBLIC HEALTH	0	483,011	0	0	483,011
704000 HHS ADMIN	0	1,149,282	0	0	1,149,282
706005 HUMAN SVCS ADMIN	0	106,568	0	106,569	213,137
BUILDING DEBT INTEREST	0	306,060	0	0	306,060
BUILDING DEPRECIATION	0	1,943,566	0	0	1,943,566
Total Allocated	0	37,344,924	0	1,858,999	39,203,923
Roll Forward	0	(2,318,269)	0	0	(2,318,269)
Cost With Roll Forward	0	35,026,655	0	1,858,999	36,885,654
Adjustments	0	0	0	0	0
Proposed Costs	0	35,026,655	0	1,858,999	36,885,654



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
151000 ADMIN OFFICE		
2.4.1 COUNTY ADMIN	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
2.4.2 BUDGET ANALYSIS	SIZE OF BUDGET (PASS THRU DOLLARS DISCOUNTED)	FY 11-12 ADOPTED BUDGET
201000 COUNTY COUNSEL		
3.4.1 GENERAL SUPPORT	GENERAL FUND HOURS	COUNTY COUNSEL RECORDS
302020 A&T-SS		
5.4.1 DEPT ADMIN	DIRECT ALLOCATION TO ASSESSMENT & TAXATION	A & T ADMINISTRATION
5.4.2 ELECTIONS	DIRECT ALLOCATION TO ELECTIONS	A & T ADMINISTRATION
351010 SS-ADMIN		
6.4.1 Sustainability Services	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
351015 RISK SVC ADMIN		
7.4.1 LIABILITY	DIRECT ALLOCATION TO LIABILITY & CASUALTY INS	COST PLAN
7.4.2 WORKERS COMP	DIRECT ALLOCATION TO WORKERS COMP INS	COST PLAN
351500 FINANCIAL MGMT		
8.4.1 GEN FIN'L MGMT	WEIGHTED 70% GL JE LINES AND 30% BUDGET APPROPRIATIONS	FY 10-11 WISARD ACTUAL COUNTS AND FY 11-12 ADOPTED BUDGET
8.4.2 ACCTS PAYABLE	NUMBER OF INVOICES PER DEPARTMENT	FY 10-11 WISARD ACTUAL COUNT
8.4.3 PAYROLL	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
8.4.4 TREASURY & AR	INTEREST EARNED PER DEPARTMENT	FY 10-11 INTEREST EARNED
352000 HUMAN RESOURCE		
9.4.1 PERSONNEL SVC	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
9.4.2 EMPLOYEE RELAT	NUMBER OF FULL-TIME BARGAINING UNIT EMPLOYEES PER DEPT	FY 11-12 ADOPTED BUDGET
9.4.3 EMPLOYEE DEV	NUMBER OF REGULAR EMPLOYEES (FTE) LESS S.O. SWORN OFFICERS	FY 11-12 ADOPTED BUDGET
352500 INFO TECHNOLOGY SVCS		
10.4.1 ITS OPS - A (FTE)	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
10.4.2 ITS OPS - B (51100)	PERSONAL SERVICES (ACCOUNT 51100) BUDGET	FY 11-12 ADOPTED BUDGET
10.4.3 ITS SPECIAL SYS	DISTRIBUTED BY USE	INFORMATION TECHNOLOGY SYSTEMS RECORDS
10.4.4 ITS EXTERNAL AGENCIES	DISTRIBUTED BY USE	INFORMATION TECHNOLOGY SYSTEMS RECORDS



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
353000 PURCHASING		
11.4.1 PURCH GENERAL	TOTAL NUMBER OF REQUISITION DIST LINES AND RELEASES	FY 10-11 WISARD ACTUAL COUNT
11.4.2 BIDS/RFPS	WEIGHTED NUMBER OF BIDS & RFP'S	PURCHASING DIVISION
353500 FACILITIES MANAGEMENT		
12.4.1 OPS & MAINTENANCE	MAINTAINED SQUARE FOOTAGE	FACILITIES MANAGEMENT
12.4.2 JANITORIAL	SQUARE FOOTAGE OF LOCATIONS SERVED	FACILITIES MANAGEMENT
12.4.3 GROUNDS MAINT	SQUARE FOOTAGE OF LOCATIONS SERVED	FACILITIES MANAGEMENT
12.4.4 UTILITIES	SQUARE FOOTAGE OF LOCATIONS SERVED	FACILITIES MANAGEMENT
357010 LIABILITY INSUR		
13.4.1 GEN LIABILITY	ACTUAL DETERMINED COST ALLOCATION	RISK SERVICES ADMIN
13.4.2 REAL PROPERTY	REAL PROPERTY SQUARE FOOTAGE	FACILITIES MANAGEMENT
13.4.3 AUTO INSURANCE	BASED ON REPORTED LOSSES AND MILAGES	RISK SERVICES ADMIN
401000 SHERIFF'S OFFICE ADMIN		
14.4.1 EXEC ADMIN	SO BUDGETED APPROPRIATIONS	FY 11-12 ADOPTED BUDGET
14.4.2 BUSINESS ADMIN	NUMBER OF S.O. REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
14.4.3 TRAINING	NUMBER OF S.O. CERTIFIED EMPLOYEES	FY 11-12 ADOPTED BUDGET
14.4.4 RES,PLAN,&CRIME	NUMBER OF S.O. CERTIFIED EMPLOYEES	FY 11-12 ADOPTED BUDGET
14.4.5 PROF. STANDARDS	NUMBER OF S.O. REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
403005 JAIL ADMIN		
15.4.1 JAIL ADMIN.	NUMBER OF REGULAR EMPLOYEES (FTE) FOR JAIL ADMIN EXCLUDE	FY 11-12 ADOPTED BUDGET
503000 JUVENILE ADMIN		
16.4.1 JUVENILE ADMIN	TIME AND SALARY ALLOCATION	JUVENILE ADMIN RECORDS
703030 PUBLIC HEALTH		
17.4.1 DEPT ADMIN	NUMBER OF PUBLIC HEALTH REGULAR EMPLOYEES (FTE)	FY 11-12 ADOPTED BUDGET
17.4.2 PUB.HEALTH MGR	ALLOCATION WEIGHTED @75% FTE & 25% BUDGET APPROPRIATION	FY 11-12 ADOPTED BUDGET
17.4.3 PROF. SERVICES	ALLOCATION WEIGHTED @75% FTE & 25% BUDGET APPROPRIATION	FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
704000 HHS ADMIN		
18.4.1 DEPT ADMIN	WEIGHTED 75% FTE AND 25% BUDGET APPROPRIATIONS	FY 11-12 ADOPTED BUDGET
18.4.2 ADMIN MANAGER	TIME ALLOCATION	HHS RECORDS
706005 HUMAN SVCS ADMIN		
19.4.1 OHP ADMIN	DIRECT ALLOCATION TO OHP	HHS ADMIN RECORDS
BUILDING DEBT INTEREST		
20.4.1 BLDG DEBT INTEREST	OFFICE BUILDING SQUARE FOOTAGE	FACILITIES MANAGEMENT
BUILDING DEPRECIATION		
21.4.1 BUILDING & COMPONENT	BLDG DEPRECIATION SQUARE FOOTAGE	FACILITIES MANAGEMENT
21.4.2 GF EQUIPMENT	COST OF EQUIPMENT BY ORG UNIT (GENERAL FUND)	FIXED ASSET REPORT



WASHINGTON COUNTY, OREGON

101000 Board of Commissioners

Nature and Extent of Services

The Board of Commissioners, as the legislative body of the County, directs all facets of County government by developing long- and short-range fiscal and operational policy. They originate and adopt ordinances that govern a variety of activities throughout the County. In addition, the Board serves as the primary mechanism providing for citizen participation and response to local government through advisory commissions, committees, and Board meetings.

Two functions have been created to identify the work of the Board. The first function reflects the "Board of Director's" role, i.e., providing overall guidance to the various operating departments. The second function reflects the political nature of their work and involves interaction with other government agencies and the Washington County citizenry.

"Board of Directors" allocates 50% of the Board's budget to all operations based on the number of regular employee FTE's per Organizational Unit.

"General Government" allocates 50% of the Board's budget to all operations based on the total adopted budget, excluding contingency, for each Organizational Unit.

The combination of the above allocation bases reasonably distributes the cost of the Board.

Since the cost of the Board of Commissioners represents a cost of general government, which is not an allowed cost under 2 CFR 225, **these costs are not allocated in this plan.**

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 101000 BOARD OF COMMIS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	436,436			436,436
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE		2,009	2,009	
201000 COUNTY COUNSEL		50,125	50,125	
351010 SS-ADMIN		387	387	
351500 FINANCIAL MGMT		4,532	4,532	
352000 HUMAN RESOURCE		4,864	4,864	
352500 INFO TECHNOLOGY SVCS		23,012	23,012	
353000 PURCHASING		426	426	
353500 FACILITIES MANAGEMENT		13,715	13,715	
357010 LIABILITY INSUR		1,103	1,103	
BUILDING DEBT INTEREST		1,426	1,426	
BUILDING DEPRECIATION		2,869	2,869	
Total Allocated Additions:		<u>104,468</u>	<u>104,468</u>	104,468
Total To Be Allocated:	<u>436,436</u>	<u>104,468</u>		<u>540,904</u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 101000 BOARD OF COMMIS

	Total	General & Admin	BD OF DIRECTORS	GENERAL GOVT
Other Expense & Cost				
PERSONAL SERVICES	394,668	0	197,334	197,334
MATERIALS & SERVICES	40,868	0	20,434	20,434
*CAPITAL OUTLAY	0	0	0	0
OTHER SPECIAL EXPEND	1,000	0	500	500
INTERFUND EXPENSES	0	0	0	0
LESS REVENUE	(100)	0	(50)	(50)
ADJUST TO ACTUAL	0	0	0	0
Departmental Totals				
Total Expenditures	436,436	0	218,218	218,218
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	436,436	0	218,218	218,218
Allocation Step 1				
Unallocated Costs	(436,436)	0	(218,218)	(218,218)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound- All Others	104,468	104,468	0	0
Reallocate Admin Costs		(104,468)	52,234	52,234
Unallocated Costs	(104,468)	0	(52,234)	(52,234)
2nd Allocation	0	0	0	0
Total For 101000 101000 BOARD OF COMMIS				
Total Allocated	0	0	0	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total
Direct Billed	0
Total	<u>0</u>



WASHINGTON COUNTY, OREGON
151000 County Administrative Office
Nature and Extent of Services

The County Administrator, appointed by the Board of Commissioners, is the Chief Executive Officer of the County, responsible for the administration of All County departments. Four functions have been created to distribute costs of the office. (Note: each function was developed based on the distribution of each person in the County Administrator's Office to the particular function. In this fashion, a weighted distribution of costs is generated.)

1. "County Administration" relates to overall support and guidance to All County departments. In addition, the County Administrative Office provides information, options, and opinions to the Board of Commissioners, and receives policy instructions from them on County matters. Costs are allocated to all operations based on departmental personnel (regular employee FTE's), excluding Clean Water Services.
2. "Budget Analysis" relates to development and coordination of the countywide budget process, monitoring expenditures against the adopted budget, and special projects. Costs are allocated to all County departments based on adopted budget expenditures weighted to reflect "pass through" dollars, excluding Housing Authority.
3. "Intergovernmental Relations" encompasses all activities associated with representing the County's interests on legislative matters, and the establishment of relations and working cooperative with other units and levels of government. **This cost has been excluded in accordance with 2 CFR 225 requirements.**
4. "Other Commission Support" – Some staff within the County Administrative Office provide a general support role to the County Board of Commissioners and/or Board of Directors for other quasi-independent agencies (e.g. Clean Water Services). This support role primarily entails weekly compilation/recording of the Board's official records, providing staff support to the Board in responding to constituent information requests and miscellaneous office management functions that directly benefit the Board. Costs of this support are allocated to the Board of Commissioners under the category of "Commissioner – General Support." **This cost has been excluded in accordance with 2 CFR 225 requirements.**
5. "Administrator" - As noted above, this represents the County Administrator's salary and related expenses. Since this cost represents a cost of general government, which is not an allowed cost Under 2 CFR 225, **these costs are not allocated** to any other department.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 151000 ADMIN OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,741,126			1,741,126
CAPITAL OUTLAY	0			
Total Deductions:	0			0
151000 ADMIN OFFICE		6,007	6,007	
201000 COUNTY COUNSEL		31,290	31,290	
351010 SS-ADMIN		991	991	
351500 FINANCIAL MGMT		9,158	9,158	
352000 HUMAN RESOURCE		12,462	12,462	
352500 INFO TECHNOLOGY SVCS		78,585	78,585	
353000 PURCHASING		5,118	5,118	
353500 FACILITIES MANAGEMENT		61,464	61,464	
357010 LIABILITY INSUR		4,061	4,061	
BUILDING DEBT INTEREST		6,391	6,391	
BUILDING DEPRECIATION		13,658	13,658	
Total Allocated Additions:		229,185	229,185	229,185
Total To Be Allocated:	1,741,126	229,185		1,970,311



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 151000 ADMIN OFFICE

	Total	General & Admin	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT
Other Expense & Cost					
PERSONAL SERVICES	1,744,273	0	493,455	475,838	491,885
MATERIALS & SERVICES	44,853	0	17,161	10,518	17,174
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	(48,000)	0	0	0	(48,000)
Departmental Totals					
Total Expenditures	1,741,126	0	510,616	486,356	461,059
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,741,126	0	510,616	486,356	461,059
Allocation Step 1					
Unallocated Costs	(744,154)	0	0	0	(461,059)
1st Allocation	996,972	0	510,616	486,356	0
Allocation Step 2					
Inbound- All Others	229,185	229,185	0	0	0
Reallocate Admin Costs	(229,185)	(229,185)	67,213	64,019	60,689
Unallocated Costs	(97,953)	0	0	0	(60,689)
2nd Allocation	131,232	0	67,213	64,019	0
Total For 151000 ADMIN OFFICE					
Total Allocated	1,128,204	0	577,829	550,375	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 151000 ADMIN OFFICE

	GEN COMM SUPPOR	ADMINISTRATOR
Other Expense & Cost		
PERSONAL SERVICES	72,736	210,359
MATERIALS & SERVICES	0	0
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
LESS REVENUE	0	0
Departmental Totals		
Total Expenditures	72,736	210,359
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	72,736	210,359
Allocation Step 1		
Unallocated Costs	(72,736)	(210,359)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	9,574	27,690
Unallocated Costs	(9,574)	(27,690)
2nd Allocation	0	0
Total For 151000 151000 ADMIN OFFICE		
Total Allocated	0	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2834	1,447		1,447		1,447
151000 ADMIN OFFICE	12.81	0.7260	3,707		3,707		3,707
201000 COUNTY COUNSEL	13.75	0.7793	3,979		3,979	529	4,508
251000 COUNTY AUDITOR	1.00	0.0567	289		289	38	327
301000 ELECTIONS	9.50	0.5384	2,749		2,749	366	3,115
302000 ASSESSMENT & TAXATION	93.50	5.2991	27,058		27,058	3,598	30,656
351010 SS-ADMIN	2.00	0.1134	579		579	77	656
351015 RISK SVC ADMIN	3.94	0.2233	1,140		1,140	152	1,292
351500 FINANCIAL MGMT	18.00	1.0201	5,209		5,209	693	5,902
352000 HUMAN RESOURCE	15.50	0.8785	4,486		4,486	596	5,082
352500 INFO TECHNOLOGY SVCS	58.00	3.2871	16,785		16,785	2,232	19,017
353000 PURCHASING	4.00	0.2267	1,158		1,158	154	1,312
353500 FACILITIES MANAGEMENT	35.00	1.9836	10,129		10,129	1,347	11,476
354000 FLEET MANAGEMENT	18.00	1.0201	5,209		5,209	693	5,902
354500 INTERNAL SERVICES	7.00	0.3967	2,026		2,026	269	2,295
356005 PARKS	4.35	0.2465	1,259		1,259	167	1,426
356010 METZGER PARK	1.15	0.0652	333		333	44	377
401000 SHERIFF'S OFFICE ADMIN	28.50	1.6152	8,248		8,248	1,097	9,345
401000 LOL - S.O. ADMIN	6.00	0.3400	1,736		1,736	231	1,967
402000 LAW ENF SVCS	129.65	7.3479	37,520		37,520	4,989	42,509
402000 DISTRICT PATROL	123.85	7.0192	35,841		35,841	4,766	40,607
402000 LOL - LAW ENF SVCS	58.00	3.2871	16,785		16,785	2,232	19,017
403000 JAIL	170.50	9.6632	49,342		49,342	6,564	55,906
403000 LOL - JAIL	14.50	0.8218	4,196		4,196	558	4,754
406005 TRI-MET CONTRACT	1.00	0.0567	289		289	38	327
406030 GASTON LAW ENF SVCS	0.75	0.0425	217		217	29	246



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
406035 BANKS CONTRACT	1.25	0.0708	362		362	48	410
406040 TITLE III / ODOT	2.00	0.1134	579		579	77	656
406055 ROCN Contract	1.00	0.0567	289		289	38	327
451000 DISTRICT ATTORNEY	80.30	4.5510	23,238		23,238	3,090	26,328
451000 LOL-DISTRICT ATTORNEY	19.00	1.0768	5,498		5,498	731	6,229
452000 CAMI	1.00	0.0567	289		289	38	327
501000 JUVENILE	34.00	1.9269	9,839		9,839	1,308	11,147
501000 LOL-JUVENILE	5.00	0.2834	1,447		1,447	192	1,639
502000 CONCILIATION PROGRAM	4.00	0.2267	1,158		1,158	154	1,312
503000 JUVENILE ADMIN	13.00	0.7368	3,762		3,762	500	4,262
504000 JUVENILE GRANTS	7.50	0.4251	2,170		2,170	289	2,459
505000 STATE HIGH-RISK PREVENT	9.98	0.5656	2,888		2,888	384	3,272
551000 COMMUNITY CORRECTIONS	67.00	3.7972	19,389		19,389	2,578	21,967
551500 LOL COMM CORRECTIONS	29.50	1.6719	8,537		8,537	1,135	9,672
601000 LONG RANGE PLANNING	25.00	1.4169	7,235		7,235	962	8,197
602000 CURRENT PLANNING	18.35	1.0400	5,310		5,310	706	6,016
602000 BUILDING SERVICES	39.65	2.2472	11,474		11,474	1,526	13,000
603000 ENGINEERING	46.13	2.6144	13,350		13,350	1,775	15,125
603000 SURVEY PUBLIC LAND CNR	6.82	0.3865	1,974		1,974	262	2,236
603000 SURVEY	3.56	0.2018	1,030		1,030	137	1,167
604000 LUT ADMINISTRATION	13.60	0.7708	3,936		3,936	523	4,459
605000 CAPITAL PROJECT MGMT	37.50	2.1253	10,852		10,852	1,443	12,295
606000 LUT OPS & MAINT	107.66	6.1016	31,156		31,156	4,143	35,299
651000 HOUSING SERVICES	39.00	2.2103	11,286		11,286	1,501	12,787
701000 EMERGENCY MEDICAL SVCS	2.75	0.1559	796		796	106	902
703000 PUBLIC HEALTH	127.34	7.2170	36,851		36,851	4,900	41,751
704000 HHS ADMIN	9.34	0.5293	2,703		2,703	359	3,062



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
705000 CHILDREN & FAMILY SVCS	5.07	0.2873	1,467		1,467	195	1,662
706000 HUMAN SERVICES	45.82	2.5968	13,260		13,260	1,763	15,023
708000 OREGON HEALTH PLAN	19.61	1.1114	5,675		5,675	755	6,430
709000 ANIMAL SERVICES	20.60	1.1675	5,961		5,961	793	6,754
751000 VETERANS SERVICES	8.15	0.4619	2,359		2,359	314	2,673
752000 AGENCY ON AGING	14.85	0.8416	4,297		4,297	571	4,868
801000 WASH CO JUSTICE COURT	8.00	0.4534	2,315		2,315	308	2,623
851000 LAW LIBRARY	2.62	0.1485	758		758	101	859
901000 COMMUNITY DEVELOPMENT	8.17	0.4630	2,364		2,364	314	2,678
902000 HOME FUND	1.33	0.0754	385		385	51	436
961000 WATERMASTER	2.00	0.1134	579		579	77	656
971000 COOP LIBRARY SERVICES	27.75	1.5727	8,031		8,031	1,068	9,099
971015 WEST SLOPE LIBRARY	6.00	0.3400	1,736		1,736	231	1,967
981000 FAIR COMPLEX	8.00	0.4534	2,315		2,315	308	2,623
SubTotal	1,764.45	100.0000	510,616		510,616	67,213	577,829
Total	1,764.45	100.0000	510,616		510,616	67,213	577,829

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	433,536	0.1155	562		562		562
151000 ADMIN OFFICE	1,775,626	0.4729	2,300		2,300		2,300
162000 NON-DEPARTMENTAL	561,803	0.1496	728		728	96	824
169600 COMMUNITY NETWORK	602,500	0.1605	780		780	103	883
201000 COUNTY COUNSEL	1,856,404	0.4944	2,405		2,405	318	2,723
251000 COUNTY AUDITOR	157,904	0.0421	205		205	27	232
301000 ELECTIONS	1,870,263	0.4981	2,423		2,423	321	2,744
302000 ASSESSMENT & TAXATION	8,577,874	2.2845	11,111		11,111	1,471	12,582
351010 SS-ADMIN	236,072	0.0629	306		306	40	346
351015 RISK SVC ADMIN	447,439	0.1192	580		580	77	657
351500 FINANCIAL MGMT	1,857,630	0.4947	2,406		2,406	319	2,725
352000 HUMAN RESOURCE	1,824,111	0.4858	2,363		2,363	313	2,676
352500 INFO TECHNOLOGY SVCS	9,667,879	2.5748	12,523		12,523	1,658	14,181
353000 PURCHASING	406,966	0.1084	527		527	70	597
353500 FACILITIES MANAGEMENT	6,426,211	1.7115	8,324		8,324	1,102	9,426
354000 FLEET MANAGEMENT	4,963,968	1.3220	6,430		6,430	851	7,281
354100 FLEET REPLACEMENT	9,075,481	2.4170	11,755		11,755	1,557	13,312
354500 INTERNAL SERVICES	2,246,388	0.5983	2,910		2,910	385	3,295
355500 BLDG EQUIP REPLACEMENT	1,665,568	0.4436	2,157		2,157	286	2,443
356005 PARKS	662,648	0.1765	858		858	114	972
356010 METZGER PARK	158,200	0.0421	205		205	27	232
357005 LIFE INSURANCE	491,898	0.1310	637		637	84	721
357005 MEDICAL INSURANCE	27,652,378	7.3647	35,816		35,816	4,741	40,557
357005 UNEMPLOYMENT INS	840,232	0.2238	1,088		1,088	144	1,232
357010 WORKERS COMP INSURANCE	1,741,624	0.4638	2,256		2,256	299	2,555
358000 ITS CAPITAL ACQUISITION	5,005,552	1.3331	6,484		6,484	858	7,342



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
358000 FACILITIES CAPITAL PROJ	2,048,361	0.5455	2,653		2,653	351	3,004
358000 GREENSPACE CAP PROJ.	487,245	0.1298	631		631	84	715
401000 SHERIFF'S OFFICE ADMIN	3,535,934	0.9417	4,580		4,580	606	5,186
401000 LOL - S.O. ADMIN	885,841	0.2359	1,147		1,147	152	1,299
402000 LAW ENF SVCS	16,938,073	4.5111	21,940		21,940	2,905	24,845
402000 DISTRICT PATROL	19,707,853	5.2487	25,528		25,528	3,380	28,908
402000 LOL - LAW ENF SVCS	8,581,632	2.2855	11,116		11,116	1,472	12,588
403000 JAIL	19,475,702	5.1869	25,227		25,227	3,340	28,567
403000 JAIL COMMISSARY	429,419	0.1144	556		556	74	630
403000 LOL - JAIL	1,898,801	0.5057	2,460		2,460	326	2,786
404000 COURT SECURITY FUND	166,054	0.0442	215		215	28	243
406005 TRI-MET CONTRACT	130,080	0.0346	168		168	22	190
406030 GASTON LAW ENF SVCS	104,571	0.0279	135		135	18	153
406035 BANKS CONTRACT	174,092	0.0464	225		225	30	255
406040 TITLE III / ODOT	209,934	0.0559	272		272	36	308
406050 WIN Contracts	60,000	0.0160	78		78	10	88
406055 ROCN Contract	89,258	0.0238	116		116	15	131
451000 DISTRICT ATTORNEY	8,844,623	2.3556	11,456		11,456	1,517	12,973
451000 LOL-DISTRICT ATTORNEY	2,226,384	0.5929	2,884		2,884	382	3,266
452000 CAMI	108,329	0.0289	140		140	19	159
501000 JUVENILE	3,940,701	1.0495	5,104		5,104	676	5,780
501000 LOL-JUVENILE	609,405	0.1623	789		789	105	894
502000 CONCILIATION PROGRAM	495,056	0.1318	641		641	85	726
503000 JUVENILE ADMIN	1,285,467	0.3424	1,665		1,665	220	1,885
504000 JUVENILE GRANTS	894,100	0.2381	1,158		1,158	153	1,311
505000 STATE HIGH-RISK PREVENT	1,533,124	0.4083	1,986		1,986	263	2,249
551000 COMMUNITY CORRECTIONS	9,762,761	2.6001	12,646		12,646	1,674	14,320



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
551500 LOL COMM CORRECTIONS	3,260,746	0.8684	4,224		4,224	559	4,783
601000 LONG RANGE PLANNING	2,704,500	0.7203	3,503		3,503	464	3,967
602000 CURRENT PLANNING	3,283,410	0.8745	4,253		4,253	563	4,816
602000 BUILDING SERVICES	10,514,852	2.8004	13,620		13,620	1,803	15,423
603000 ENGINEERING	6,150,482	1.6380	7,967		7,967	1,055	9,022
603000 SURVEY PUBLIC LAND CNR	2,389,842	0.6365	3,096		3,096	410	3,506
603000 SURVEY	755,669	0.2013	979		979	130	1,109
604000 LUT ADMINISTRATION	18,510,532	4.9299	23,977		23,977	3,175	27,152
605000 CAPITAL PROJECT MGMT	4,571,661	1.2176	5,922		5,922	784	6,706
606000 LUT OPS & MAINT	19,343,473	5.1517	25,056		25,056	3,318	28,374
606500 TIF ROAD PROJECT	1,778,239	0.4736	2,303		2,303	305	2,608
606500 MSTIP 3	22,091,791	5.8836	28,615		28,615	3,789	32,404
606500 ROAD CAPITAL PROJECT	2,114,060	0.5630	2,738		2,738	363	3,101
606500 OTIA CAP PROJECTS	254,629	0.0678	330		330	44	374
606500 TDT	76,050	0.0203	99		99	13	112
606500 NORTH BETHANY SDC	36,500	0.0097	47		47	6	53
607500 MAINT LOCAL IMPROV DIST	266,509	0.0710	345		345	46	391
608000 URBAN ROAD MAINT DIST	7,384,865	1.9668	9,566		9,566	1,267	10,833
608500 NORTH BETHANY SERVICE DIST	510,380	0.1359	661		661	88	749
609000 SPECIAL LIGHT DISTRICT #1	2,504,505	0.6670	3,244		3,244	430	3,674
651000 HOUSING SERVICES	6,992,865	1.8624	9,058		9,058	1,199	10,257
701000 EMERGENCY MEDICAL SVCS	1,901,198	0.5063	2,463		2,463	326	2,789
702000 JAIL HEALTH CARE	10,710	0.0029	14		14	2	16
703000 PUBLIC HEALTH	16,172,427	4.3072	20,948		20,948	2,774	23,722
704000 HHS ADMIN	977,500	0.2603	1,266		1,266	168	1,434
705000 CHILDREN & FAMILY SVCS	1,364,864	0.3635	1,768		1,768	234	2,002
706000 HUMAN SERVICES	8,707,858	2.3191	11,279		11,279	1,493	12,772



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
707000 MENTAL HEALTH HB 2145	449,176	0.1196	582		582	77	659
708000 OREGON HEALTH PLAN	8,631,346	2.2988	11,180		11,180	1,480	12,660
709000 ANIMAL SERVICES	1,975,545	0.5261	2,559		2,559	339	2,898
751000 VETERANS SERVICES	674,445	0.1796	874		874	116	990
752000 AGENCY ON AGING	2,072,285	0.5519	2,684		2,684	355	3,039
801000 WASH CO JUSTICE COURT	680,486	0.1812	881		881	117	998
851000 LAW LIBRARY	1,396,202	0.3718	1,809		1,809	239	2,048
901000 COMMUNITY DEVELOPMENT	4,617,616	1.2298	5,981		5,981	792	6,773
902000 HOME FUND	2,662,814	0.7092	3,449		3,449	457	3,906
951000 AGRICULTURE	301,151	0.0802	390		390	52	442
961000 WATERMASTER	183,872	0.0490	238		238	32	270
971000 COOP LIBRARY SERVICES	8,254,618	2.1984	10,692		10,692	1,416	12,108
971015 WEST SLOPE LIBRARY	1,025,941	0.2732	1,329		1,329	176	1,505
981000 FAIR COMPLEX	2,093,462	0.5575	2,712		2,712	359	3,071
SubTotal	375,478,031	100.0000	486,356		486,356	64,019	550,375
Total	375,478,031	100.0000	486,356		486,356	64,019	550,375

Allocation Basis: SIZE OF BUDGET (PASS THRU DOLLARS DISCOUNTED)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS
101000 BOARD OF COMMIS	2,009	1,447	562
151000 ADMIN OFFICE	6,007	3,707	2,300
162000	824	0	824
169600 COMMUNITY	883	0	883
201000 COUNTY COUNSEL	7,231	4,508	2,723
251000 COUNTY AUDITOR	559	327	232
301000 ELECTIONS	5,859	3,115	2,744
302000 ASSESSMENT &	43,238	30,656	12,582
351010 SS-ADMIN	1,002	656	346
351015 RISK SVC ADMIN	1,949	1,292	657
351500 FINANCIAL MGMT	8,627	5,902	2,725
352000 HUMAN RESOURCE	7,758	5,082	2,676
352500 INFO TECHNOLOGY	33,198	19,017	14,181
353000 PURCHASING	1,909	1,312	597
353500 FACILITIES	20,902	11,476	9,426
354000 FLEET	13,183	5,902	7,281
354100 FLEET	13,312	0	13,312
354500 INTERNAL	5,590	2,295	3,295
355500 BLDG EQUIP	2,443	0	2,443
356005 PARKS	2,398	1,426	972
356010 METZGER PARK	609	377	232
357005 LIFE INSURANCE	721	0	721
357005 MEDICAL	40,557	0	40,557
357005 UNEMPLOYMENT	1,232	0	1,232
357010 WORKERS COMP	2,555	0	2,555
358000 ITS CAPITAL	7,342	0	7,342
358000 FACILITIES CAPITAL	3,004	0	3,004
358000 GREENSPACE CAP	715	0	715
401000 SHERIFF'S OFFICE	14,531	9,345	5,186
401000 LOL - S.O. ADMIN	3,266	1,967	1,299
402000 LAW ENF SVCS	67,354	42,509	24,845
402000 DISTRICT PATROL	69,515	40,607	28,908
402000 LOL - LAW ENF	31,605	19,017	12,588
403000 JAIL	84,473	55,906	28,567



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS
403000 JAIL COMMISSARY	630	0	630
403000 LOL - JAIL	7,540	4,754	2,786
404000 COURT SECURITY	243	0	243
406005 TRI-MET CONTRACT	517	327	190
406030 GASTON LAW ENF	399	246	153
406035 BANKS CONTRACT	665	410	255
406040 TITLE III / ODOT	964	656	308
406050 WIN Contracts	88	0	88
406055 ROCN Contract	458	327	131
451000 DISTRICT	39,301	26,328	12,973
451000 LOL-DISTRICT	9,495	6,229	3,266
452000 CAMI	486	327	159
501000 JUVENILE	16,927	11,147	5,780
501000 LOL-JUVENILE	2,533	1,639	894
502000 CONCILIATION	2,038	1,312	726
503000 JUVENILE ADMIN	6,147	4,262	1,885
504000 JUVENILE GRANTS	3,770	2,459	1,311
505000 STATE HIGH-RISK	5,521	3,272	2,249
551000 COMMUNITY	36,287	21,967	14,320
551500 LOL COMM	14,455	9,672	4,783
601000 LONG RANGE	12,164	8,197	3,967
602000 CURRENT	10,832	6,016	4,816
602000 BUILDING SERVICES	28,423	13,000	15,423
603000 ENGINEERING	24,147	15,125	9,022
603000 SURVEY PUBLIC	5,742	2,236	3,506
603000 SURVEY	2,276	1,167	1,109
604000 LUT	31,611	4,459	27,152
605000 CAPITAL PROJECT	19,001	12,295	6,706
606000 LUT OPS & MAINT	63,673	35,299	28,374
606500 TIF ROAD PROJECT	2,608	0	2,608
606500 MSTIP 3	32,404	0	32,404
606500 ROAD CAPITAL	3,101	0	3,101
606500 OTIA CAP	374	0	374
606500 TDT	112	0	112



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS
606500 NORTH BETHANY	53	0	53
607500 MAINT LOCAL	391	0	391
608000 URBAN ROAD MAINT	10,833	0	10,833
608500 NORTH BETHANY	749	0	749
609000 SPECIAL LIGHT	3,674	0	3,674
651000 HOUSING SERVICES	23,044	12,787	10,257
701000 EMERGENCY	3,691	902	2,789
702000 JAIL HEALTH CARE	16	0	16
703000 PUBLIC HEALTH	65,473	41,751	23,722
704000 HHS ADMIN	4,496	3,062	1,434
705000 CHILDREN & FAMILY	3,664	1,662	2,002
706000 HUMAN SERVICES	27,795	15,023	12,772
707000 MENTAL HEALTH HB	659	0	659
708000 OREGON HEALTH	19,090	6,430	12,660
709000 ANIMAL SERVICES	9,652	6,754	2,898
751000 VETERANS	3,663	2,673	990
752000 AGENCY ON AGING	7,907	4,868	3,039
801000 WASH CO JUSTICE	3,621	2,623	998
851000 LAW LIBRARY	2,907	859	2,048
901000 COMMUNITY	9,451	2,678	6,773
902000 HOME FUND	4,342	436	3,906
951000 AGRICULTURE	442	0	442
961000 WATERMASTER	926	656	270
971000 COOP LIBRARY	21,207	9,099	12,108
971015 WEST SLOPE	3,472	1,967	1,505
981000 FAIR COMPLEX	5,694	2,623	3,071
Direct Billed	0	0	0
Total	1,128,204	577,829	550,375



WASHINGTON COUNTY, OREGON

201000 County Counsel

Nature and Extent of Services

County Counsel represents and advises the Board of Commissioners and County departments in all matters of law pertaining to their operations. This department represents the County in all actions and proceedings in which the County is concerned or a party thereto.

County Counsel uses a direct billing mechanism to recover costs associated with non-General Fund entities. Those costs that have already been direct billed are not allocated through the cost allocation plan. However, support to General Fund entities is allocated through this plan. These costs are allocated based on billable hours as tracked by County Counsel's time tracking system.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 201000 COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	925,990			925,990
151000 ADMIN OFFICE	6,384	847	7,231	
351010 SS-ADMIN		1,064	1,064	
351500 FINANCIAL MGMT		10,265	10,265	
352000 HUMAN RESOURCE		13,376	13,376	
352500 INFO TECHNOLOGY SVCS		83,858	83,858	
353000 PURCHASING		1,626	1,626	
353500 FACILITIES MANAGEMENT		56,920	56,920	
357010 LIABILITY INSUR		3,951	3,951	
BUILDING DEBT INTEREST		5,919	5,919	
BUILDING DEPRECIATION		15,285	15,285	
Total Allocated Additions:	<u>6,384</u>	<u>193,111</u>	<u>199,495</u>	<u>199,495</u>
Total To Be Allocated:	<u><u>932,374</u></u>	<u><u>193,111</u></u>		<u><u>1,125,485</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 201000 COUNTY COUNSEL

	Total	General & Admin	GENERAL SUPPORT	DIRECT BILLINGS
Other Expense & Cost				
PERSONAL SERVICES	1,762,251	0	883,064	879,187
MATERIALS & SERVICES	94,328	0	47,268	47,060
OTHER EXPENDITURES	1,325	0	664	661
INTERFUND EXPENSES	500	0	251	249
LESS REVENUE	(10,878)	0	(10,878)	0
LESS DIRECT BILL	(921,536)	0	0	(921,536)
Departmental Totals				
Total Expenditures	925,990	0	920,369	5,621
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	925,990	0	920,369	5,621
Allocation Step 1				
Inbound- All Others	6,384	6,384	0	0
Reallocate Admin Costs		(6,384)	6,345	39
Unallocated Costs	(5,660)	0	0	(5,660)
1st Allocation	926,714	0	926,714	0
Allocation Step 2				
Inbound- All Others	193,111	193,111	0	0
Reallocate Admin Costs		(193,111)	191,939	1,172
Unallocated Costs	(1,172)	0	0	(1,172)
2nd Allocation	191,939	0	191,939	0
Total For 201000 201000 COUNTY COUNSEL				
Total Allocated	1,118,653	0	1,118,653	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 201000 COUNTY COUNSEL

Activity - GENERAL SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	330.00	5.4089	50,125		50,125		50,125
151000 ADMIN OFFICE	206.00	3.3765	31,290		31,290		31,290
251000 COUNTY AUDITOR	40.00	0.6556	6,076		6,076	1,380	7,456
301000 ELECTIONS	123.00	2.0161	18,683		18,683	4,242	22,925
302000 ASSESSMENT & TAXATION	700.00	11.4735	106,327		106,327	24,143	130,470
351010 SS-ADMIN	1.00	0.0164	152		152	34	186
351015 RISK SVC ADMIN	1.00	0.0164	152		152	34	186
351500 FINANCIAL MGMT	91.00	1.4916	13,822		13,822	3,139	16,961
352000 HUMAN RESOURCE	221.00	3.6224	33,569		33,569	7,622	41,191
352500 INFO TECHNOLOGY SVCS	69.00	1.1310	10,481		10,481	2,380	12,861
353000 PURCHASING	39.00	0.6392	5,924		5,924	1,345	7,269
353500 FACILITIES MANAGEMENT	278.00	4.5566	42,227		42,227	9,588	51,815
401000 SHERIFF'S OFFICE ADMIN	1,358.00	22.2586	206,274		206,274	46,838	253,112
451000 DISTRICT ATTORNEY	30.00	0.4917	4,557		4,557	1,035	5,592
501000 JUVENILE	65.00	1.0654	9,873		9,873	2,242	12,115
601000 LONG RANGE PLANNING	566.00	9.2772	85,973		85,973	19,522	105,495
703000 PUBLIC HEALTH	393.00	6.4416	59,695		59,695	13,555	73,250
704000 HHS ADMIN	146.00	2.3931	22,177		22,177	5,036	27,213
709000 ANIMAL SERVICES	237.00	3.8846	35,999		35,999	8,174	44,173
751000 VETERANS SERVICES	29.00	0.4753	4,405		4,405	1,000	5,405
NOT ALLOCATED / EXCLUDED	1,178.00	19.3083	178,933		178,933	40,630	219,563
SubTotal	6,101.00	100.0000	926,714		926,714	191,939	1,118,653
Total	6,101.00	100.0000	926,714		926,714	191,939	1,118,653



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 201000 COUNTY COUNSEL

Allocation Basis: GENERAL FUND HOURS

Allocation Source: COUNTY COUNSEL RECORDS

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 201000 COUNTY COUNSEL

Receiving Department	Total	GENERAL SUPPORT
101000 BOARD OF COMMIS	50,125	50,125
151000 ADMIN OFFICE	31,290	31,290
251000 COUNTY AUDITOR	7,456	7,456
301000 ELECTIONS	22,925	22,925
302000 ASSESSMENT &	130,470	130,470
351010 SS-ADMIN	186	186
351015 RISK SVC ADMIN	186	186
351500 FINANCIAL MGMT	16,961	16,961
352000 HUMAN RESOURCE	41,191	41,191
352500 INFO TECHNOLOGY	12,861	12,861
353000 PURCHASING	7,269	7,269
353500 FACILITIES	51,815	51,815
401000 SHERIFF'S OFFICE	253,112	253,112
451000 DISTRICT	5,592	5,592
501000 JUVENILE	12,115	12,115
601000 LONG RANGE	105,495	105,495
703000 PUBLIC HEALTH	73,250	73,250
704000 HHS ADMIN	27,213	27,213
709000 ANIMAL SERVICES	44,173	44,173
751000 VETERANS	5,405	5,405
NOT ALLOCATED /	219,563	219,563
Direct Billed	0	0
Total	1,118,653	1,118,653



WASHINGTON COUNTY, OREGON

251000 County Auditor

Nature and Extent of Services

The County Auditor, as a charter-mandated, elective office, serves to independently inspect the business affairs of the County and report details of any investigations to the Board of Commissioners, including recommendations for remedial action. Two functions have been identified for allocating County audit costs as follows:

"Audit Administration" - General administration and supervision provided by County Auditor in support of organization-wide objectives. The cost of this service is allocated based on the relative size of Organizational Unit budgets.

"Field Audit" - Detailed audit work performed by County Auditor. Fifty percent of the cost of this service is allocated to the General Fund and 50% to special funds based on the relative size of Organizational Unit budgets.

The cost of the County Auditor is not allowable under 2 CFR 225. As such, these costs have not been allocated in this plan.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 251000 COUNTY AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	227,904			227,904
151000 ADMIN OFFICE	494	65	559	
201000 COUNTY COUNSEL	6,076	1,380	7,456	
351010 SS-ADMIN		77	77	
351500 FINANCIAL MGMT		1,901	1,901	
352000 HUMAN RESOURCE		973	973	
352500 INFO TECHNOLOGY SVCS		6,447	6,447	
353000 PURCHASING		101	101	
353500 FACILITIES MANAGEMENT		7,287	7,287	
357010 LIABILITY INSUR		382	382	
BUILDING DEBT INTEREST		758	758	
BUILDING DEPRECIATION		1,524	1,524	
Total Allocated Additions:	<u>6,570</u>	<u>20,895</u>	<u>27,465</u>	<u>27,465</u>
Total To Be Allocated:	<u><u>234,474</u></u>	<u><u>20,895</u></u>		<u><u>255,369</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 251000 COUNTY AUDITOR

	Total	General & Admin	AUDIT ADMIN	FIELD AUDIT
Other Expense & Cost				
PERSONAL SERVICES	147,820	0	14,782	133,038
MATERIALS & SERVICES	80,084	0	8,008	72,076
Departmental Totals				
Total Expenditures	227,904	0	22,790	205,114
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	227,904	0	22,790	205,114
Allocation Step 1				
Inbound- All Others	6,570	6,570	0	0
Reallocate Admin Costs		(6,570)	657	5,913
Unallocated Costs	(234,474)	0	(23,447)	(211,027)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound- All Others	20,895	20,895	0	0
Reallocate Admin Costs		(20,895)	2,089	18,806
Unallocated Costs	(20,895)	0	(2,089)	(18,806)
2nd Allocation	0	0	0	0
Total For 251000 251000 COUNTY AUDITOR				
Total Allocated	0	0	0	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total
Direct Billed	0
Total	<u>0</u>



WASHINGTON COUNTY, OREGON

302020 Assessment & Taxation - Administration

Nature and Extent of Services

The Department of Assessment and Taxation is responsible for the appraisal and assessment of property, collection of property taxes for all taxing entities in the County, recording of documents and land plats, issuing marriage licenses, and records retention. The Department also supervises the Elections activities. It should be noted that the direct costs of Appraisal, Tax Collections, Mapping, and Records Management are not distributed through this Plan.

This Plan distributes the administrative costs related to the supervision of the Elections activities directly to the Division. The remaining administrative costs of the Department are allocated directly to the Assessment & Taxation department.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 302020 A&T-SS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,145,852			1,145,852
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total Allocated Additions:			0	0
Total To Be Allocated:	1,145,852	0	0	1,145,852

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 302020 A&T-SS

	Total	General & Admin	DEPT ADMIN	ELECTIONS
Wages & Benefits				
SALARIES & WAGES	860,739	0	826,309	34,430
FRINGE BENEFITS	374,681	0	359,694	14,987
Other Expense & Cost				
MATERIALS & SERVICES	72,432	0	69,535	2,897
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(162,000)	0	(155,520)	(6,480)
ADJUST TO ACTUAL	0	0	0	0
Departmental Totals				
Total Expenditures	1,145,852	0	1,100,018	45,834
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,145,852	0	1,100,018	45,834
Allocation Step 1				
1st Allocation	1,145,852	0	1,100,018	45,834
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 302020 302020 A&T-SS				
Total Allocated	1,145,852	0	1,100,018	45,834



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 302020 A&T-SS

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
302000 ASSESSMENT & TAXATION	100	100.0000	1,100,018		1,100,018		1,100,018
SubTotal	100	100.0000	1,100,018		1,100,018		1,100,018
Total	100	100.0000	1,100,018		1,100,018		1,100,018

Allocation Basis: DIRECT ALLOCATION TO ASSESSMENT & TAXATION

Allocation Source: A & T ADMINISTRATION



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 302020 A&T-SS

Activity - ELECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
301000 ELECTIONS	100	100.0000	45,834		45,834		45,834
SubTotal	100	100.0000	45,834		45,834		45,834
Total	100	100.0000	45,834		45,834		45,834

Allocation Basis: DIRECT ALLOCATION TO ELECTIONS

Allocation Source: A & T ADMINISTRATION



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 302020 A&T-SS

Receiving Department	Total	DEPT ADMIN	ELECTIONS
301000 ELECTIONS	45,834	0	45,834
302000 ASSESSMENT &	1,100,018	1,100,018	0
Direct Billed	0	0	0
Total	1,145,852	1,100,018	45,834

WASHINGTON COUNTY, OREGON

351010 Support Services - Administration

Nature and Extent of Services

Sustainability Services - Plans, organizes, guides, and coordinates County efforts to implement sustainable practices, including addressing current methods and practices that could be more sustainable. Costs are allocated to all operations based on departmental personnel (regular employee FTE's).

County Communicator - Include communications planning and support to County departments and graphic design services. Costs are allocated to all operations based on departmental personnel (regular employee FTE's). **This cost has been excluded in accordance with 2 CFR 225 requirements.**

Schedule 6.1

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 351010 SS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	228,072			228,072
151000 ADMIN OFFICE	885	117	1,002	
201000 COUNTY COUNSEL	152	34	186	
351010 SS-ADMIN		155	155	
351500 FINANCIAL MGMT		3,341	3,341	
352000 HUMAN RESOURCE		1,946	1,946	
352500 INFO TECHNOLOGY SVCS		10,475	10,475	
353000 PURCHASING		370	370	
353500 FACILITIES MANAGEMENT		13,851	13,851	
357010 LIABILITY INSUR		1,668	1,668	
BUILDING DEBT INTEREST		1,440	1,440	
BUILDING DEPRECIATION		2,897	2,897	
Total Allocated Additions:	<u>1,037</u>	<u>36,294</u>	<u>37,331</u>	<u>37,331</u>
Total To Be Allocated:	<u><u>229,109</u></u>	<u><u>36,294</u></u>		<u><u>265,403</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 351010 SS-ADMIN

	Total	General & Admin	Sustainability Services	County Communicator
Other Expense & Cost				
PERSONAL SERVICES	205,330	0	117,243	88,087
MATERIALS & SERVICES	32,742	0	18,692	14,050
TOTAL OTHER EXPENDITURES	0	0	0	0
LESS REVENUE	(10,000)	0	0	(10,000)
Departmental Totals				
Total Expenditures	228,072	0	135,935	92,137
Deductions				
Total Deductions	0	0	0	0
Functional Cost	228,072	0	135,935	92,137
Allocation Step 1				
Inbound- All Others	1,037	1,037	0	0
Reallocate Admin Costs		(1,037)	618	419
Unallocated Costs	(92,556)	0	0	(92,556)
1st Allocation	136,553	0	136,553	0
Allocation Step 2				
Inbound- All Others	36,294	36,294	0	0
Reallocate Admin Costs		(36,294)	21,632	14,662
Unallocated Costs	(14,662)	0	0	(14,662)
2nd Allocation	21,632	0	21,632	0
Total For 351010 351010 SS-ADMIN				
Total Allocated	158,185	0	158,185	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - Sustainability Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2834	387		387		387
151000 ADMIN OFFICE	12.81	0.7260	991		991		991
201000 COUNTY COUNSEL	13.75	0.7793	1,064		1,064		1,064
251000 COUNTY AUDITOR	1.00	0.0567	77		77		77
301000 ELECTIONS	9.50	0.5384	735		735	119	854
302000 ASSESSMENT & TAXATION	93.50	5.2991	7,236		7,236	1,169	8,405
351010 SS-ADMIN	2.00	0.1134	155		155		155
351015 RISK SVC ADMIN	3.94	0.2233	305		305	49	354
351500 FINANCIAL MGMT	18.00	1.0201	1,393		1,393	225	1,618
352000 HUMAN RESOURCE	15.50	0.8785	1,200		1,200	194	1,394
352500 INFO TECHNOLOGY SVCS	58.00	3.2871	4,489		4,489	725	5,214
353000 PURCHASING	4.00	0.2267	310		310	50	360
353500 FACILITIES MANAGEMENT	35.00	1.9836	2,709		2,709	438	3,147
354000 FLEET MANAGEMENT	18.00	1.0201	1,393		1,393	225	1,618
354500 INTERNAL SERVICES	7.00	0.3967	542		542	88	630
356005 PARKS	4.35	0.2465	337		337	54	391
356010 METZGER PARK	1.15	0.0652	89		89	14	103
401000 SHERIFF'S OFFICE ADMIN	28.50	1.6152	2,206		2,206	356	2,562
401000 LOL - S.O. ADMIN	6.00	0.3400	464		464	75	539
402000 LAW ENF SVCS	129.65	7.3479	10,034		10,034	1,621	11,655
402000 DISTRICT PATROL	123.85	7.0192	9,585		9,585	1,549	11,134
402000 LOL - LAW ENF SVCS	58.00	3.2871	4,489		4,489	725	5,214
403000 JAIL	170.50	9.6632	13,194		13,194	2,130	15,324
403000 LOL - JAIL	14.50	0.8218	1,122		1,122	181	1,303
406005 TRI-MET CONTRACT	1.00	0.0567	77		77	13	90
406030 GASTON LAW ENF SVCS	0.75	0.0425	58		58	9	67



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - Sustainability Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
406035 BANKS CONTRACT	1.25	0.0708	97		97	16	113
406040 TITLE III / ODOT	2.00	0.1134	155		155	25	180
406055 ROCN Contract	1.00	0.0567	77		77	13	90
451000 DISTRICT ATTORNEY	80.30	4.5510	6,215		6,215	1,004	7,219
451000 LOL-DISTRICT ATTORNEY	19.00	1.0768	1,470		1,470	238	1,708
452000 CAMI	1.00	0.0567	77		77	13	90
501000 JUVENILE	34.00	1.9269	2,631		2,631	425	3,056
501000 LOL-JUVENILE	5.00	0.2834	387		387	63	450
502000 CONCILIATION PROGRAM	4.00	0.2267	310		310	50	360
503000 JUVENILE ADMIN	13.00	0.7368	1,006		1,006	163	1,169
504000 JUVENILE GRANTS	7.50	0.4251	580		580	94	674
505000 STATE HIGH-RISK PREVENT	9.98	0.5656	772		772	125	897
551000 COMMUNITY CORRECTIONS	67.00	3.7972	5,185		5,185	838	6,023
551500 LOL COMM CORRECTIONS	29.50	1.6719	2,283		2,283	369	2,652
601000 LONG RANGE PLANNING	25.00	1.4169	1,935		1,935	313	2,248
602000 CURRENT PLANNING	18.35	1.0400	1,420		1,420	229	1,649
602000 BUILDING SERVICES	39.65	2.2472	3,069		3,069	496	3,565
603000 ENGINEERING	46.13	2.6144	3,570		3,570	577	4,147
603000 SURVEY PUBLIC LAND CNR	6.82	0.3865	528		528	85	613
603000 SURVEY	3.56	0.2018	276		276	45	321
604000 LUT ADMINISTRATION	13.60	0.7708	1,053		1,053	170	1,223
605000 CAPITAL PROJECT MGMT	37.50	2.1253	2,902		2,902	469	3,371
606000 LUT OPS & MAINT	107.66	6.1016	8,332		8,332	1,346	9,678
651000 HOUSING SERVICES	39.00	2.2103	3,018		3,018	488	3,506
701000 EMERGENCY MEDICAL SVCS	2.75	0.1559	213		213	34	247
703000 PUBLIC HEALTH	127.34	7.2170	9,855		9,855	1,592	11,447
704000 HHS ADMIN	9.34	0.5293	723		723	117	840



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - Sustainability Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
705000 CHILDREN & FAMILY SVCS	5.07	0.2873	392		392	63	455
706000 HUMAN SERVICES	45.82	2.5968	3,546		3,546	573	4,119
708000 OREGON HEALTH PLAN	19.61	1.1114	1,518		1,518	245	1,763
709000 ANIMAL SERVICES	20.60	1.1675	1,594		1,594	258	1,852
751000 VETERANS SERVICES	8.15	0.4619	631		631	102	733
752000 AGENCY ON AGING	14.85	0.8416	1,149		1,149	186	1,335
801000 WASH CO JUSTICE COURT	8.00	0.4534	619		619	100	719
851000 LAW LIBRARY	2.62	0.1485	203		203	33	236
901000 COMMUNITY DEVELOPMENT	8.17	0.4630	632		632	102	734
902000 HOME FUND	1.33	0.0754	103		103	17	120
961000 WATERMASTER	2.00	0.1134	155		155	25	180
971000 COOP LIBRARY SERVICES	27.75	1.5727	2,148		2,148	347	2,495
971015 WEST SLOPE LIBRARY	6.00	0.3400	464		464	75	539
981000 FAIR COMPLEX	8.00	0.4534	619		619	100	719
SubTotal	1,764.45	100.0000	136,553		136,553	21,632	158,185
Total	1,764.45	100.0000	136,553		136,553	21,632	158,185

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	Sustainability Services
101000 BOARD OF COMMIS	387	387
151000 ADMIN OFFICE	991	991
201000 COUNTY COUNSEL	1,064	1,064
251000 COUNTY AUDITOR	77	77
301000 ELECTIONS	854	854
302000 ASSESSMENT &	8,405	8,405
351010 SS-ADMIN	155	155
351015 RISK SVC ADMIN	354	354
351500 FINANCIAL MGMT	1,618	1,618
352000 HUMAN RESOURCE	1,394	1,394
352500 INFO TECHNOLOGY	5,214	5,214
353000 PURCHASING	360	360
353500 FACILITIES	3,147	3,147
354000 FLEET	1,618	1,618
354500 INTERNAL	630	630
356005 PARKS	391	391
356010 METZGER PARK	103	103
401000 SHERIFF'S OFFICE	2,562	2,562
401000 LOL - S.O. ADMIN	539	539
402000 LAW ENF SVCS	11,655	11,655
402000 DISTRICT PATROL	11,134	11,134
402000 LOL - LAW ENF	5,214	5,214
403000 JAIL	15,324	15,324
403000 LOL - JAIL	1,303	1,303
406005 TRI-MET CONTRACT	90	90
406030 GASTON LAW ENF	67	67
406035 BANKS CONTRACT	113	113
406040 TITLE III / ODOT	180	180
406055 ROCN Contract	90	90
451000 DISTRICT	7,219	7,219
451000 LOL-DISTRICT	1,708	1,708
452000 CAMI	90	90
501000 JUVENILE	3,056	3,056
501000 LOL-JUVENILE	450	450



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	Sustainability Services
502000 CONCILIATION	360	360
503000 JUVENILE ADMIN	1,169	1,169
504000 JUVENILE GRANTS	674	674
505000 STATE HIGH-RISK	897	897
551000 COMMUNITY	6,023	6,023
551500 LOL COMM	2,652	2,652
601000 LONG RANGE	2,248	2,248
602000 CURRENT	1,649	1,649
602000 BUILDING SERVICES	3,565	3,565
603000 ENGINEERING	4,147	4,147
603000 SURVEY PUBLIC	613	613
603000 SURVEY	321	321
604000 LUT	1,223	1,223
605000 CAPITAL PROJECT	3,371	3,371
606000 LUT OPS & MAINT	9,678	9,678
651000 HOUSING SERVICES	3,506	3,506
701000 EMERGENCY	247	247
703000 PUBLIC HEALTH	11,447	11,447
704000 HHS ADMIN	840	840
705000 CHILDREN & FAMILY	455	455
706000 HUMAN SERVICES	4,119	4,119
708000 OREGON HEALTH	1,763	1,763
709000 ANIMAL SERVICES	1,852	1,852
751000 VETERANS	733	733
752000 AGENCY ON AGING	1,335	1,335
801000 WASH CO JUSTICE	719	719
851000 LAW LIBRARY	236	236
901000 COMMUNITY	734	734
902000 HOME FUND	120	120
961000 WATERMASTER	180	180
971000 COOP LIBRARY	2,495	2,495
971015 WEST SLOPE	539	539
981000 FAIR COMPLEX	719	719



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	Sustainability Services
Direct Billed	0	0
Total	<u>158,185</u>	<u>158,185</u>



WASHINGTON COUNTY, OREGON

351015 Risk Services Administration

Nature and Extent of Services

This function provides management and technical expertise to workers compensation, safety, liability/casualty, property and non-medical insurance programs. This function also is responsible for primary and excess liability coverage, and management of the casualty fund. All expenses for the Risk Services Administration function are allocated to special funds administered by the Risk Manager based on estimated service requirements of these special funds.

The special funds to which the costs of the Risk Services Administration function are allocated are:

- Fund 504, Program 357010, Liability/Casualty Insurance.
- Fund 508, Program 357010, Workers Compensation Insurance.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 351015 RISK SVC ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	430,439			430,439
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	1,720	229	1,949	
201000 COUNTY COUNSEL	152	34	186	
351010 SS-ADMIN	305	49	354	
351500 FINANCIAL MGMT		3,660	3,660	
352000 HUMAN RESOURCE		3,833	3,833	
352500 INFO TECHNOLOGY SVCS		21,410	21,410	
353000 PURCHASING		292	292	
357010 LIABILITY INSUR		561	561	
Total Allocated Additions:	<u>2,177</u>	<u>30,068</u>	<u>32,245</u>	32,245
Total To Be Allocated:	<u><u>432,616</u></u>	<u><u>30,068</u></u>		<u><u>462,684</u></u>

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 351015 RISK SVC ADMIN

	Total	General & Admin	LIABILITY	WORKERS COMP
Other Expense & Cost				
PERSONAL SERVICES	433,386	0	238,362	195,024
MATERIALS & SERVICES	17,053	0	9,379	7,674
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(20,000)	0	(11,000)	(9,000)
Departmental Totals				
Total Expenditures	430,439	0	236,741	193,698
Deductions				
Total Deductions	0	0	0	0
Functional Cost	430,439	0	236,741	193,698
Allocation Step 1				
Inbound- All Others	2,177	2,177	0	0
Reallocate Admin Costs		(2,177)	1,197	980
1st Allocation	432,616	0	237,938	194,678
Allocation Step 2				
Inbound- All Others	30,068	30,068	0	0
Reallocate Admin Costs		(30,068)	16,537	13,531
2nd Allocation	30,068	0	16,537	13,531
Total For 351015 351015 RISK SVC ADMIN				
Total Allocated	462,684	0	254,475	208,209



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351015 RISK SVC ADMIN

Activity - LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
357010 LIABILITY INSUR	100	100.0000	237,938		237,938	16,537	254,475
SubTotal	100	100.0000	237,938		237,938	16,537	254,475
Total	100	100.0000	237,938		237,938	16,537	254,475

Allocation Basis: DIRECT ALLOCATION TO LIABILITY & CASUALTY INS

Allocation Source: COST PLAN



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351015 RISK SVC ADMIN

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
357010 WORKERS COMP INSURANCE	100	100.0000	194,678		194,678	13,531	208,209
SubTotal	100	100.0000	194,678		194,678	13,531	208,209
Total	100	100.0000	194,678		194,678	13,531	208,209

Allocation Basis: DIRECT ALLOCATION TO WORKERS COMP INS

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351015 RISK SVC ADMIN

Receiving Department	Total	LIABILITY	WORKERS COMP
357010 LIABILITY INSUR	254,475	254,475	0
357010 WORKERS COMP	208,209	0	208,209
Direct Billed	0	0	0
Total	462,684	254,475	208,209

WASHINGTON COUNTY, OREGON
351500 Financial Management
Nature and Extent of Services

The Finance Division is responsible for all fiscal management systems of the County. Four functions have been created to allocate costs. Most of the Division's activities consist of services provided to all county departments on a continuous basis and includes the full accounting cycle effort of data entry and processing, report generation and assistance, accounting and system problem resolutions, reconciliation and audit. Costs of the Division are assigned and allocated in the following manner:

1. "General Financial Management" represents the cost of all financial management and accounting activities not specifically included in one of the functions below. These functions include maintenance and reconciliation of the general ledger and balance sheet accounts, preparation of consolidated financial statements, special financial analyses and studies, as well as preparation of the CAFR and coordination of the external audit. Costs are allocated to each user department based on weighted 70% on Wisard journal entry line counts per fund and program combination, excluding projects, mass-allocations and encumbrances and 30% on adopted budget excluding contract services and contingency.
2. "Accounts Payable" consists of reviewing invoices for County programs and processing of all accounts payable disbursements. Costs are allocated based on the number of invoice distribution lines per fund and program combination.
3. "Payroll Services" represents the cost of paycheck generation for all County operations, and implementation of appropriate state and federal reporting requirements. Costs of this activity are allocated based on the number of budgeted FTE per program.
4. "Treasury & Accounts Receivable" represents functions that include portfolio management, maintenance of banking relationships and contracts, including the executive Visa contract and travel card controls, cash forecasting, cash receipting, interest allocation, invoicing, A/R and collections. Costs of this activity are allocated based on interest earned per program, excluding Clean Water Service.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 351500 FINANCIAL MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,080,430			2,080,430
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	7,615	1,012	8,627	
201000 COUNTY COUNSEL	13,822	3,139	16,961	
351010 SS-ADMIN	1,393	225	1,618	
351500 FINANCIAL MGMT		15,363	15,363	
352000 HUMAN RESOURCE		17,511	17,511	
352500 INFO TECHNOLOGY SVCS		95,619	95,619	
353000 PURCHASING		3,287	3,287	
353500 FACILITIES MANAGEMENT		50,417	50,417	
357010 LIABILITY INSUR		3,953	3,953	
BUILDING DEBT INTEREST		5,243	5,243	
BUILDING DEPRECIATION		18,818	18,818	
Total Allocated Additions:	<u>22,830</u>	<u>214,587</u>	<u>237,417</u>	237,417
Total To Be Allocated:	<u><u>2,103,260</u></u>	<u><u>214,587</u></u>		<u><u>2,317,847</u></u>

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 351500 FINANCIAL MGMT

	Total	General & Admin	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL
Wages & Benefits					
SALARIES AND WAGES	1,215,470	121,547	571,270	158,011	182,321
FRINGE BENEFITS	471,456	47,146	221,585	61,289	70,718
Other Expense & Cost					
51285 PROF SVCS	296,800	0	296,800	0	0
51465 INTERNAL POSTA	12,000	3,000	6,000	3,000	0
OTHER MATERIAL & SUPPLIES	88,204	8,820	41,455	11,467	13,231
OTHER EXPENDITURES	88,500	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
46030 RETURNED CHECK CHARGES	(37,000)	0	0	0	0
48225 MISC REVENUE	(55,000)	0	(22,000)	0	0
Departmental Totals					
Total Expenditures	2,080,430	180,513	1,115,110	233,767	266,270
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,080,430	180,513	1,115,110	233,767	266,270
Allocation Step 1					
Inbound- All Others	22,830	22,830	0	0	0
Reallocate Admin Costs		(203,343)	119,347	25,020	28,498
1st Allocation	2,103,260	0	1,234,457	258,787	294,768
Allocation Step 2					
Inbound- All Others	214,587	214,587	0	0	0
Reallocate Admin Costs		(214,587)	125,947	26,403	30,074
2nd Allocation	214,587	0	125,947	26,403	30,074
Total For 351500 351500 FINANCIAL MGMT					
Total Allocated	2,317,847	0	1,360,404	285,190	324,842



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 351500 FINANCIAL MGMT

TREASURY & AR

<u>Wages & Benefits</u>	
SALARIES AND WAGES	182,321
FRINGE BENEFITS	70,718
<u>Other Expense & Cost</u>	
51285 PROF SVCS	0
51465 INTERNAL POSTA	0
OTHER MATERIAL & SUPPLIES	13,231
OTHER EXPENDITURES	88,500
*CAPITAL OUTLAY	0
46030 RETURNED CHECK CHARGES	(37,000)
48225 MISC REVENUE	(33,000)
<u>Departmental Totals</u>	
Total Expenditures	284,770
<u>Deductions</u>	
Total Deductions	0
Functional Cost	284,770
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	30,478
1st Allocation	315,248
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	32,163
2nd Allocation	32,163
<u>Total For 351500 351500 FINANCIAL MGMT</u>	
Total Allocated	347,411



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	226	0.2270	2,802		2,802		2,802
151000 ADMIN OFFICE	447	0.4490	5,542		5,542		5,542
162000 NON-DEPARTMENTAL	148	0.1487	1,835		1,835	192	2,027
169600 COMMUNITY NETWORK	58	0.0583	719		719	75	794
201000 COUNTY COUNSEL	453	0.4550	5,617		5,617		5,617
251000 COUNTY AUDITOR	120	0.1205	1,488		1,488		1,488
301000 ELECTIONS	747	0.7503	9,262		9,262	969	10,231
302000 ASSESSMENT & TAXATION	3,243	3.2574	40,211		40,211	4,207	44,418
351010 SS-ADMIN	216	0.2170	2,678		2,678		2,678
351015 RISK SVC ADMIN	198	0.1989	2,455		2,455		2,455
351500 FINANCIAL MGMT	823	0.8266	10,205		10,205		10,205
352000 HUMAN RESOURCE	371	0.3726	4,600		4,600	481	5,081
352500 INFO TECHNOLOGY SVCS	1,307	1.3128	16,206		16,206	1,696	17,902
353000 PURCHASING	181	0.1818	2,244		2,244	235	2,479
353500 FACILITIES MANAGEMENT	1,239	1.2445	15,363		15,363	1,607	16,970
354000 FLEET MANAGEMENT	986	0.9904	12,226		12,226	1,279	13,505
354100 FLEET REPLACEMENT	407	0.4088	5,046		5,046	528	5,574
354500 INTERNAL SERVICES	1,080	1.0848	13,391		13,391	1,401	14,792
355500 BLDG EQUIP REPLACEMENT	174	0.1748	2,157		2,157	226	2,383
356005 PARKS	712	0.7152	8,828		8,828	924	9,752
356010 METZGER PARK	370	0.3716	4,588		4,588	480	5,068
357005 LIFE INSURANCE	234	0.2350	2,901		2,901	304	3,205
357005 MEDICAL INSURANCE	2,294	2.3042	28,444		28,444	2,976	31,420
357005 UNEMPLOYMENT INS	300	0.3013	3,720		3,720	389	4,109
357010 WORKERS COMP INSURANCE	497	0.4992	6,162		6,162	645	6,807
358000 ITS CAPITAL ACQUISITION	681	0.6840	8,444		8,444	884	9,328



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
358000 FACILITIES CAPITAL PROJ	400	0.4018	4,960		4,960	519	5,479
358000 GREENSPACE CAP PROJ.	114	0.1145	1,414		1,414	148	1,562
401000 SHERIFF'S OFFICE ADMIN	1,684	1.6915	20,880		20,880	2,185	23,065
401000 LOL - S.O. ADMIN	432	0.4339	5,356		5,356	560	5,916
402000 LAW ENF SVCS	4,820	4.8414	59,764		59,764	6,253	66,017
402000 DISTRICT PATROL	2,290	2.3001	28,394		28,394	2,971	31,365
402000 LOL - LAW ENF SVCS	1,721	1.7286	21,339		21,339	2,233	23,572
403000 JAIL	3,185	3.1991	39,492		39,492	4,132	43,624
403000 JAIL COMMISSARY	118	0.1185	1,463		1,463	153	1,616
403000 LOL - JAIL	430	0.4319	5,332		5,332	558	5,890
404000 COURT SECURITY FUND	258	0.2591	3,199		3,199	335	3,534
406005 TRI-MET CONTRACT	263	0.2642	3,261		3,261	341	3,602
406030 GASTON LAW ENF SVCS	68	0.0683	843		843	88	931
406035 BANKS CONTRACT	71	0.0713	880		880	92	972
406040 TITLE III / ODOT	56	0.0562	694		694	73	767
406050 WIN Contracts	57	0.0573	707		707	74	781
406055 ROCN Contract	11	0.0110	136		136	14	150
451000 DISTRICT ATTORNEY	1,677	1.6844	20,794		20,794	2,176	22,970
451000 LOL-DISTRICT ATTORNEY	390	0.3917	4,836		4,836	506	5,342
452000 CAMI	186	0.1868	2,306		2,306	241	2,547
501000 JUVENILE	1,168	1.1732	14,482		14,482	1,515	15,997
501000 LOL-JUVENILE	190	0.1908	2,356		2,356	247	2,603
502000 CONCILIATION PROGRAM	559	0.5615	6,931		6,931	725	7,656
503000 JUVENILE ADMIN	249	0.2501	3,087		3,087	323	3,410
504000 JUVENILE GRANTS	579	0.5816	7,179		7,179	751	7,930
505000 STATE HIGH-RISK PREVENT	901	0.9050	11,172		11,172	1,169	12,341
551000 COMMUNITY CORRECTIONS	3,622	3.6380	44,910		44,910	4,699	49,609



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
551500 LOL COMM CORRECTIONS	500	0.5022	6,200		6,200	649	6,849
601000 LONG RANGE PLANNING	900	0.9040	11,159		11,159	1,168	12,327
602000 CURRENT PLANNING	1,860	1.8682	23,063		23,063	2,413	25,476
602000 BUILDING SERVICES	4,209	4.2276	52,188		52,188	5,461	57,649
603000 ENGINEERING	1,819	1.8271	22,554		22,554	2,360	24,914
603000 SURVEY PUBLIC LAND CNR	650	0.6529	8,060		8,060	843	8,903
603000 SURVEY	619	0.6217	7,675		7,675	803	8,478
604000 LUT ADMINISTRATION	1,104	1.1089	13,689		13,689	1,432	15,121
605000 CAPITAL PROJECT MGMT	906	0.9100	11,234		11,234	1,175	12,409
606000 LUT OPS & MAINT	4,817	4.8383	59,727		59,727	6,250	65,977
606500 TIF ROAD PROJECT	1,197	1.2023	14,842		14,842	1,553	16,395
606500 MSTIP 3	6,597	6.6264	81,801		81,801	8,563	90,364
606500 ROAD CAPITAL PROJECT	904	0.9080	11,209		11,209	1,173	12,382
606500 OTIA CAP PROJECTS	165	0.1657	2,046		2,046	214	2,260
606500 TDT	509	0.5113	6,311		6,311	660	6,971
606500 NORTH BETHANY SDC	17	0.0171	211		211	22	233
607500 MAINT LOCAL IMPROV DIST	54	0.0542	670		670	70	740
608000 URBAN ROAD MAINT DIST	299	0.3003	3,707		3,707	388	4,095
608500 NORTH BETHANY SERVICE DIST	161	0.1617	1,996		1,996	209	2,205
609000 SPECIAL LIGHT DISTRICT #1	250	0.2511	3,100		3,100	324	3,424
651000 HOUSING SERVICES	1,030	1.0346	12,771		12,771	1,336	14,107
661000 FEDERAL HOUSING PROG	1,612	1.6191	19,988		19,988	2,091	22,079
662000 LOCAL FUND HOUSING PROG	602	0.6047	7,464		7,464	781	8,245
663000 AFFORDABLE HOUSING POOL	1,568	1.5749	19,442		19,442	2,034	21,476
701000 EMERGENCY MEDICAL SVCS	564	0.5665	6,993		6,993	732	7,725
702000 JAIL HEALTH CARE	413	0.4148	5,121		5,121	536	5,657
703000 PUBLIC HEALTH	5,870	5.8960	72,784		72,784	7,616	80,400



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
704000 HHS ADMIN	295	0.2963	3,658		3,658	383	4,041
705000 CHILDREN & FAMILY SVCS	1,211	1.2164	15,015		15,015	1,571	16,586
706000 HUMAN SERVICES	3,067	3.0806	38,028		38,028	3,979	42,007
707000 MENTAL HEALTH HB 2145	77	0.0773	955		955	100	1,055
708000 OREGON HEALTH PLAN	980	0.9843	12,151		12,151	1,271	13,422
709000 ANIMAL SERVICES	1,449	1.4554	17,967		17,967	1,880	19,847
751000 VETERANS SERVICES	266	0.2672	3,298		3,298	345	3,643
752000 AGENCY ON AGING	2,424	2.4347	30,056		30,056	3,145	33,201
801000 WASH CO JUSTICE COURT	267	0.2682	3,311		3,311	346	3,657
851000 LAW LIBRARY	466	0.4681	5,778		5,778	605	6,383
901000 COMMUNITY DEVELOPMENT	1,732	1.7397	21,476		21,476	2,247	23,723
902000 HOME FUND	562	0.5645	6,968		6,968	729	7,697
951000 AGRICULTURE	32	0.0321	397		397	42	439
961000 WATERMASTER	334	0.3355	4,141		4,141	433	4,574
971000 COOP LIBRARY SERVICES	2,035	2.0440	25,232		25,232	2,640	27,872
971015 WEST SLOPE LIBRARY	624	0.6268	7,737		7,737	810	8,547
981000 FAIR COMPLEX	1,531	1.5378	18,983		18,983	1,986	20,969
SubTotal	99,559	100.0000	1,234,457		1,234,457	125,947	1,360,404
Total	99,559	100.0000	1,234,457		1,234,457	125,947	1,360,404

Allocation Basis: WEIGHTED 70% GL JE LINES AND 30% BUDGET APPROPRIATIONS
 Allocation Source: FY 10-11 WISARD ACTUAL COUNTS AND FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	94	0.2584	669		669		669
151000 ADMIN OFFICE	77	0.2117	548		548		548
162000 NON-DEPARTMENTAL	67	0.1842	477		477	49	526
169600 COMMUNITY NETWORK	16	0.0440	114		114	12	126
201000 COUNTY COUNSEL	195	0.5361	1,387		1,387		1,387
251000 COUNTY AUDITOR	18	0.0495	128		128		128
301000 ELECTIONS	168	0.4619	1,195		1,195	124	1,319
302000 ASSESSMENT & TAXATION	1,041	2.8620	7,407		7,407	768	8,175
351010 SS-ADMIN	29	0.0797	206		206		206
351015 RISK SVC ADMIN	44	0.1210	313		313		313
351500 FINANCIAL MGMT	144	0.3959	1,025		1,025		1,025
352000 HUMAN RESOURCE	153	0.4206	1,089		1,089	113	1,202
352500 INFO TECHNOLOGY SVCS	644	1.7705	4,582		4,582	475	5,057
353000 PURCHASING	73	0.2007	519		519	54	573
353500 FACILITIES MANAGEMENT	1,918	5.2731	13,646		13,646	1,416	15,062
354000 FLEET MANAGEMENT	2,298	6.3179	16,350		16,350	1,696	18,046
354100 FLEET REPLACEMENT	63	0.1732	448		448	46	494
354500 INTERNAL SERVICES	944	2.5953	6,716		6,716	697	7,413
355500 BLDG EQUIP REPLACEMENT	43	0.1182	306		306	32	338
356005 PARKS	313	0.8605	2,227		2,227	231	2,458
356010 METZGER PARK	125	0.3437	889		889	92	981
357005 LIFE INSURANCE	49	0.1347	349		349	36	385
357005 MEDICAL INSURANCE	86	0.2364	612		612	63	675
357005 UNEMPLOYMENT INS	9	0.0247	64		64	7	71
357010 LIABILITY INSUR	168	0.4619	1,195		1,195	124	1,319
357010 WORKERS COMP INSURANCE	31	0.0852	221		221	23	244



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
358000 ITS CAPITAL ACQUISITION	237	0.6516	1,686		1,686	175	1,861
358000 FACILITIES CAPITAL PROJ	89	0.2447	633		633	66	699
358000 GREENSPACE CAP PROJ.	29	0.0797	206		206	21	227
401000 SHERIFF'S OFFICE ADMIN	366	1.0062	2,604		2,604	270	2,874
401000 LOL - S.O. ADMIN	88	0.2419	626		626	65	691
402000 LAW ENF SVCS	1,342	3.6896	9,548		9,548	991	10,539
402000 DISTRICT PATROL	799	2.1967	5,685		5,685	590	6,275
402000 LOL - LAW ENF SVCS	412	1.1327	2,931		2,931	304	3,235
403000 JAIL	1,080	2.9692	7,684		7,684	797	8,481
403000 JAIL COMMISSARY	9	0.0247	64		64	7	71
403000 LOL - JAIL	176	0.4839	1,252		1,252	130	1,382
404000 COURT SECURITY FUND	18	0.0495	128		128	13	141
406005 TRI-MET CONTRACT	6	0.0165	43		43	4	47
406050 WIN Contracts	30	0.0825	213		213	22	235
406055 ROCN Contract	1	0.0027	7		7	1	8
451000 DISTRICT ATTORNEY	2,971	8.1684	21,140		21,140	2,196	23,336
451000 LOL-DISTRICT ATTORNEY	21	0.0577	149		149	15	164
452000 CAMI	23	0.0632	164		164	17	181
501000 JUVENILE	618	1.6991	4,397		4,397	456	4,853
501000 LOL-JUVENILE	56	0.1540	398		398	41	439
502000 CONCILIATION PROGRAM	48	0.1320	342		342	35	377
503000 JUVENILE ADMIN	72	0.1979	512		512	53	565
504000 JUVENILE GRANTS	712	1.9575	5,066		5,066	526	5,592
505000 STATE HIGH-RISK PREVENT	103	0.2832	733		733	76	809
551000 COMMUNITY CORRECTIONS	1,831	5.0340	13,027		13,027	1,351	14,378
551500 LOL COMM CORRECTIONS	42	0.1155	299		299	31	330
601000 LONG RANGE PLANNING	170	0.4674	1,210		1,210	125	1,335



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
602000 CURRENT PLANNING	121	0.3327	861		861	89	950
602000 BUILDING SERVICES	674	1.8530	4,795		4,795	497	5,292
603000 ENGINEERING	578	1.5891	4,112		4,112	427	4,539
603000 SURVEY PUBLIC LAND CNR	38	0.1045	270		270	28	298
603000 SURVEY	39	0.1072	277		277	29	306
604000 LUT ADMINISTRATION	207	0.5691	1,473		1,473	153	1,626
605000 CAPITAL PROJECT MGMT	191	0.5251	1,359		1,359	141	1,500
606000 LUT OPS & MAINT	1,780	4.8937	12,664		12,664	1,314	13,978
606500 TIF ROAD PROJECT	87	0.2392	619		619	64	683
606500 MSTIP 3	969	2.6641	6,894		6,894	715	7,609
606500 ROAD CAPITAL PROJECT	96	0.2639	683		683	71	754
606500 OTIA CAP PROJECTS	31	0.0852	221		221	23	244
606500 TDT	14	0.0385	100		100	10	110
608000 URBAN ROAD MAINT DIST	61	0.1677	434		434	45	479
609000 SPECIAL LIGHT DISTRICT #1	49	0.1347	349		349	36	385
651000 HOUSING SERVICES	289	0.7945	2,056		2,056	213	2,269
661000 FEDERAL HOUSING PROG	944	2.5953	6,716		6,716	697	7,413
662000 LOCAL FUND HOUSING PROG	110	0.3024	783		783	81	864
663000 AFFORDABLE HOUSING POOL	56	0.1540	398		398	41	439
701000 EMERGENCY MEDICAL SVCS	255	0.7011	1,814		1,814	188	2,002
702000 JAIL HEALTH CARE	18	0.0495	128		128	13	141
703000 PUBLIC HEALTH	2,225	6.1172	15,830		15,830	1,642	17,472
704000 HHS ADMIN	26	0.0715	185		185	19	204
705000 CHILDREN & FAMILY SVCS	589	1.6193	4,191		4,191	435	4,626
706000 HUMAN SERVICES	1,826	5.0202	12,992		12,992	1,348	14,340
708000 OREGON HEALTH PLAN	540	1.4846	3,842		3,842	399	4,241
709000 ANIMAL SERVICES	700	1.9245	4,980		4,980	517	5,497



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
751000 VETERANS SERVICES	71	0.1952	505		505	52	557
752000 AGENCY ON AGING	774	2.1280	5,507		5,507	571	6,078
801000 WASH CO JUSTICE COURT	109	0.2997	776		776	80	856
851000 LAW LIBRARY	146	0.4014	1,039		1,039	108	1,147
901000 COMMUNITY DEVELOPMENT	570	1.5671	4,055		4,055	421	4,476
902000 HOME FUND	77	0.2117	548		548	57	605
951000 AGRICULTURE	4	0.0110	28		28	3	31
961000 WATERMASTER	17	0.0467	121		121	13	134
971000 COOP LIBRARY SERVICES	767	2.1087	5,457		5,457	566	6,023
971015 WEST SLOPE LIBRARY	493	1.3554	3,508		3,508	364	3,872
981000 FAIR COMPLEX	673	1.8503	4,788		4,788	497	5,285
SubTotal	36,373	100.0000	258,787		258,787	26,403	285,190
Total	36,373	100.0000	258,787		258,787	26,403	285,190

Allocation Basis: NUMBER OF INVOICES PER DEPARTMENT

Allocation Source: FY 10-11 WISARD ACTUAL COUNT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2834	835		835		835
151000 ADMIN OFFICE	12.81	0.7260	2,140		2,140		2,140
201000 COUNTY COUNSEL	13.75	0.7793	2,297		2,297		2,297
251000 COUNTY AUDITOR	1.00	0.0567	167		167		167
301000 ELECTIONS	9.50	0.5384	1,587		1,587	167	1,754
302000 ASSESSMENT & TAXATION	93.50	5.2991	15,620		15,620	1,646	17,266
351010 SS-ADMIN	2.00	0.1134	334		334		334
351015 RISK SVC ADMIN	3.94	0.2233	658		658		658
351500 FINANCIAL MGMT	18.00	1.0201	3,007		3,007		3,007
352000 HUMAN RESOURCE	15.50	0.8785	2,589		2,589	273	2,862
352500 INFO TECHNOLOGY SVCS	58.00	3.2871	9,689		9,689	1,021	10,710
353000 PURCHASING	4.00	0.2267	668		668	70	738
353500 FACILITIES MANAGEMENT	35.00	1.9836	5,847		5,847	616	6,463
354000 FLEET MANAGEMENT	18.00	1.0201	3,007		3,007	317	3,324
354500 INTERNAL SERVICES	7.00	0.3967	1,169		1,169	123	1,292
356005 PARKS	4.35	0.2465	727		727	77	804
356010 METZGER PARK	1.15	0.0652	192		192	20	212
401000 SHERIFF'S OFFICE ADMIN	28.50	1.6152	4,761		4,761	502	5,263
401000 LOL - S.O. ADMIN	6.00	0.3400	1,002		1,002	106	1,108
402000 LAW ENF SVCS	129.65	7.3479	21,659		21,659	2,283	23,942
402000 DISTRICT PATROL	123.85	7.0192	20,690		20,690	2,181	22,871
402000 LOL - LAW ENF SVCS	58.00	3.2871	9,689		9,689	1,021	10,710
403000 JAIL	170.50	9.6632	28,491		28,491	3,004	31,495
403000 LOL - JAIL	14.50	0.8218	2,422		2,422	255	2,677
406005 TRI-MET CONTRACT	1.00	0.0567	167		167	18	185
406030 GASTON LAW ENF SVCS	0.75	0.0425	125		125	13	138



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
406035 BANKS CONTRACT	1.25	0.0708	209		209	22	231
406040 TITLE III / ODOT	2.00	0.1134	334		334	35	369
406055 ROCN Contract	1.00	0.0567	167		167	18	185
451000 DISTRICT ATTORNEY	80.30	4.5510	13,415		13,415	1,414	14,829
451000 LOL-DISTRICT ATTORNEY	19.00	1.0768	3,174		3,174	335	3,509
452000 CAMI	1.00	0.0567	167		167	18	185
501000 JUVENILE	34.00	1.9269	5,680		5,680	599	6,279
501000 LOL-JUVENILE	5.00	0.2834	835		835	88	923
502000 CONCILIATION PROGRAM	4.00	0.2267	668		668	70	738
503000 JUVENILE ADMIN	13.00	0.7368	2,172		2,172	229	2,401
504000 JUVENILE GRANTS	7.50	0.4251	1,253		1,253	132	1,385
505000 STATE HIGH-RISK PREVENT	9.98	0.5656	1,667		1,667	176	1,843
551000 COMMUNITY CORRECTIONS	67.00	3.7972	11,193		11,193	1,180	12,373
551500 LOL COMM CORRECTIONS	29.50	1.6719	4,928		4,928	519	5,447
601000 LONG RANGE PLANNING	25.00	1.4169	4,176		4,176	440	4,616
602000 CURRENT PLANNING	18.35	1.0400	3,066		3,066	323	3,389
602000 BUILDING SERVICES	39.65	2.2472	6,624		6,624	698	7,322
603000 ENGINEERING	46.13	2.6144	7,706		7,706	812	8,518
603000 SURVEY PUBLIC LAND CNR	6.82	0.3865	1,139		1,139	120	1,259
603000 SURVEY	3.56	0.2018	595		595	63	658
604000 LUT ADMINISTRATION	13.60	0.7708	2,272		2,272	239	2,511
605000 CAPITAL PROJECT MGMT	37.50	2.1253	6,265		6,265	660	6,925
606000 LUT OPS & MAINT	107.66	6.1016	17,986		17,986	1,896	19,882
651000 HOUSING SERVICES	39.00	2.2103	6,515		6,515	687	7,202
701000 EMERGENCY MEDICAL SVCS	2.75	0.1559	459		459	48	507
703000 PUBLIC HEALTH	127.34	7.2170	21,273		21,273	2,242	23,515
704000 HHS ADMIN	9.34	0.5293	1,560		1,560	164	1,724



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
705000 CHILDREN & FAMILY SVCS	5.07	0.2873	847		847	89	936
706000 HUMAN SERVICES	45.82	2.5968	7,655		7,655	807	8,462
708000 OREGON HEALTH PLAN	19.61	1.1114	3,276		3,276	345	3,621
709000 ANIMAL SERVICES	20.60	1.1675	3,441		3,441	363	3,804
751000 VETERANS SERVICES	8.15	0.4619	1,362		1,362	144	1,506
752000 AGENCY ON AGING	14.85	0.8416	2,481		2,481	261	2,742
801000 WASH CO JUSTICE COURT	8.00	0.4534	1,336		1,336	141	1,477
851000 LAW LIBRARY	2.62	0.1485	438		438	46	484
901000 COMMUNITY DEVELOPMENT	8.17	0.4630	1,365		1,365	144	1,509
902000 HOME FUND	1.33	0.0754	222		222	23	245
961000 WATERMASTER	2.00	0.1134	334		334	35	369
971000 COOP LIBRARY SERVICES	27.75	1.5727	4,636		4,636	489	5,125
971015 WEST SLOPE LIBRARY	6.00	0.3400	1,002		1,002	106	1,108
981000 FAIR COMPLEX	8.00	0.4534	1,336		1,336	141	1,477
SubTotal	1,764.45	100.0000	294,768		294,768	30,074	324,842
Total	1,764.45	100.0000	294,768		294,768	30,074	324,842

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - TREASURY & AR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,472	0.0718	226		226		226
151000 ADMIN OFFICE	6,035	0.2943	928		928		928
162000 NON-DEPARTMENTAL	4,821	0.2351	741		741	77	818
169600 COMMUNITY NETWORK	2,032	0.0991	312		312	32	344
201000 COUNTY COUNSEL	6,268	0.3057	964		964		964
251000 COUNTY AUDITOR	769	0.0375	118		118		118
301000 ELECTIONS	7,114	0.3469	1,094		1,094	113	1,207
302000 ASSESSMENT & TAXATION	29,102	1.4193	4,474		4,474	462	4,936
351010 SS-ADMIN	803	0.0392	123		123		123
351015 RISK SVC ADMIN	1,519	0.0741	234		234		234
351500 FINANCIAL MGMT	7,327	0.3573	1,126		1,126		1,126
352000 HUMAN RESOURCE	6,296	0.3070	968		968	100	1,068
352500 INFO TECHNOLOGY SVCS	33,548	1.6361	5,158		5,158	532	5,690
353000 PURCHASING	1,383	0.0674	213		213	22	235
353500 FACILITIES MANAGEMENT	27,463	1.3393	4,222		4,222	436	4,658
354000 FLEET MANAGEMENT	3,116	0.1520	479		479	49	528
354100 FLEET REPLACEMENT	65,340	3.1865	10,045		10,045	1,037	11,082
354500 INTERNAL SERVICES	3,026	0.1476	465		465	48	513
355500 BLDG EQUIP REPLACEMENT	17,627	0.8596	2,710		2,710	280	2,990
356005 PARKS	2,388	0.1165	367		367	38	405
356010 METZGER PARK	689	0.0336	106		106	11	117
357005 LIFE INSURANCE	1,083	0.0528	167		167	17	184
357005 MEDICAL INSURANCE	6,495	0.3168	999		999	103	1,102
357005 UNEMPLOYMENT INS	5,777	0.2817	888		888	92	980
357010 LIABILITY INSUR	31,089	1.5162	4,780		4,780	493	5,273
357010 WORKERS COMP INSURANCE	15,739	0.7676	2,420		2,420	250	2,670



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - TREASURY & AR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
358000 ITS CAPITAL ACQUISITION	4,087	0.1993	628		628	65	693
358000 GREENSPACE CAP PROJ.	5,084	0.2479	782		782	81	863
401000 SHERIFF'S OFFICE ADMIN	12,107	0.5904	1,861		1,861	192	2,053
402000 LAW ENF SVCS	57,522	2.8053	8,844		8,844	913	9,757
403000 JAIL	69,987	3.4132	10,760		10,760	1,111	11,871
403000 JAIL COMMISSARY	3,683	0.1796	566		566	58	624
404000 COURT SECURITY FUND	1,562	0.0762	240		240	25	265
451000 DISTRICT ATTORNEY	30,220	1.4738	4,646		4,646	480	5,126
452000 CAMI	737	0.0359	113		113	12	125
501000 JUVENILE	18,960	0.9247	2,915		2,915	301	3,216
503000 JUVENILE ADMIN	4,336	0.2115	667		667	69	736
551000 COMMUNITY CORRECTIONS	22,613	1.1028	3,477		3,477	359	3,836
601000 LONG RANGE PLANNING	12,372	0.6034	1,902		1,902	196	2,098
602000 CURRENT PLANNING	6,428	0.3135	988		988	102	1,090
602000 BUILDING SERVICES	63,420	3.0929	9,750		9,750	1,007	10,757
603000 SURVEY PUBLIC LAND CNR	18,385	0.8966	2,827		2,827	292	3,119
603000 SURVEY	8,233	0.4015	1,266		1,266	131	1,397
604000 LUT ADMINISTRATION	163,855	7.9910	25,191		25,191	2,601	27,792
606500 TIF ROAD PROJECT	128,139	6.2492	19,700		19,700	2,034	21,734
606500 MSTIP 3	465,890	22.7208	71,629		71,629	7,396	79,025
606500 ROAD CAPITAL PROJECT	35,144	1.7139	5,403		5,403	558	5,961
606500 TDT	17,652	0.8609	2,714		2,714	280	2,994
607500 MAINT LOCAL IMPROV DIST	2,421	0.1181	372		372	38	410
608000 URBAN ROAD MAINT DIST	40,069	1.9541	6,160		6,160	636	6,796
609000 SPECIAL LIGHT DISTRICT #1	13,135	0.6406	2,019		2,019	208	2,227
661000 FEDERAL HOUSING PROG	97,600	4.7598	15,005		15,005	1,549	16,554
662000 LOCAL FUND HOUSING PROG	10,342	0.5044	1,590		1,590	164	1,754



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - TREASURY & AR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
663000 AFFORDABLE HOUSING POOL	1,397	0.0681	215		215	22	237
701000 EMERGENCY MEDICAL SVCS	16,392	0.7994	2,520		2,520	260	2,780
702000 JAIL HEALTH CARE	15,399	0.7510	2,367		2,367	244	2,611
703000 PUBLIC HEALTH	57,843	2.8209	8,893		8,893	918	9,811
704000 HHS ADMIN	3,364	0.1641	517		517	53	570
705000 CHILDREN & FAMILY SVCS	6,925	0.3377	1,065		1,065	110	1,175
706000 HUMAN SERVICES	140,506	6.8523	21,602		21,602	2,230	23,832
708000 OREGON HEALTH PLAN	99,776	4.8659	15,340		15,340	1,584	16,924
709000 ANIMAL SERVICES	7,351	0.3585	1,130		1,130	117	1,247
751000 VETERANS SERVICES	2,342	0.1142	360		360	37	397
752000 AGENCY ON AGING	6,823	0.3327	1,049		1,049	108	1,157
801000 WASH CO JUSTICE COURT	2,363	0.1152	363		363	38	401
851000 LAW LIBRARY	11,064	0.5396	1,701		1,701	176	1,877
951000 AGRICULTURE	1,016	0.0495	156		156	16	172
961000 WATERMASTER	620	0.0302	95		95	10	105
971000 COOP LIBRARY SERVICES	66,674	3.2516	10,251		10,251	1,058	11,309
971015 WEST SLOPE LIBRARY	3,365	0.1641	517		517	53	570
981000 FAIR COMPLEX	4,977	0.2427	765		765	79	844
SubTotal	2,050,501	100.0000	315,248		315,248	32,163	347,411
Total	2,050,501	100.0000	315,248		315,248	32,163	347,411

Allocation Basis: INTEREST EARNED PER DEPARTMENT

Allocation Source: FY 10-11 INTEREST EARNED



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
101000 BOARD OF COMMIS	4,532	2,802	669	835	226
151000 ADMIN OFFICE	9,158	5,542	548	2,140	928
162000	3,371	2,027	526	0	818
169600 COMMUNITY	1,264	794	126	0	344
201000 COUNTY COUNSEL	10,265	5,617	1,387	2,297	964
251000 COUNTY AUDITOR	1,901	1,488	128	167	118
301000 ELECTIONS	14,511	10,231	1,319	1,754	1,207
302000 ASSESSMENT &	74,795	44,418	8,175	17,266	4,936
351010 SS-ADMIN	3,341	2,678	206	334	123
351015 RISK SVC ADMIN	3,660	2,455	313	658	234
351500 FINANCIAL MGMT	15,363	10,205	1,025	3,007	1,126
352000 HUMAN RESOURCE	10,213	5,081	1,202	2,862	1,068
352500 INFO TECHNOLOGY	39,359	17,902	5,057	10,710	5,690
353000 PURCHASING	4,025	2,479	573	738	235
353500 FACILITIES	43,153	16,970	15,062	6,463	4,658
354000 FLEET	35,403	13,505	18,046	3,324	528
354100 FLEET	17,150	5,574	494	0	11,082
354500 INTERNAL	24,010	14,792	7,413	1,292	513
355500 BLDG EQUIP	5,711	2,383	338	0	2,990
356005 PARKS	13,419	9,752	2,458	804	405
356010 METZGER PARK	6,378	5,068	981	212	117
357005 LIFE INSURANCE	3,774	3,205	385	0	184
357005 MEDICAL	33,197	31,420	675	0	1,102
357005 UNEMPLOYMENT	5,160	4,109	71	0	980
357010 LIABILITY INSUR	6,592	0	1,319	0	5,273
357010 WORKERS COMP	9,721	6,807	244	0	2,670
358000 ITS CAPITAL	11,882	9,328	1,861	0	693
358000 FACILITIES CAPITAL	6,178	5,479	699	0	0
358000 GREENSPACE CAP	2,652	1,562	227	0	863
401000 SHERIFF'S OFFICE	33,255	23,065	2,874	5,263	2,053
401000 LOL - S.O. ADMIN	7,715	5,916	691	1,108	0
402000 LAW ENF SVCS	110,255	66,017	10,539	23,942	9,757
402000 DISTRICT PATROL	60,511	31,365	6,275	22,871	0
402000 LOL - LAW ENF	37,517	23,572	3,235	10,710	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
403000 JAIL	95,471	43,624	8,481	31,495	11,871
403000 JAIL COMMISSARY	2,311	1,616	71	0	624
403000 LOL - JAIL	9,949	5,890	1,382	2,677	0
404000 COURT SECURITY	3,940	3,534	141	0	265
406005 TRI-MET CONTRACT	3,834	3,602	47	185	0
406030 GASTON LAW ENF	1,069	931	0	138	0
406035 BANKS CONTRACT	1,203	972	0	231	0
406040 TITLE III / ODOT	1,136	767	0	369	0
406050 WIN Contracts	1,016	781	235	0	0
406055 ROCN Contract	343	150	8	185	0
451000 DISTRICT	66,261	22,970	23,336	14,829	5,126
451000 LOL-DISTRICT	9,015	5,342	164	3,509	0
452000 CAMI	3,038	2,547	181	185	125
501000 JUVENILE	30,345	15,997	4,853	6,279	3,216
501000 LOL-JUVENILE	3,965	2,603	439	923	0
502000 CONCILIATION	8,771	7,656	377	738	0
503000 JUVENILE ADMIN	7,112	3,410	565	2,401	736
504000 JUVENILE GRANTS	14,907	7,930	5,592	1,385	0
505000 STATE HIGH-RISK	14,993	12,341	809	1,843	0
551000 COMMUNITY	80,196	49,609	14,378	12,373	3,836
551500 LOL COMM	12,626	6,849	330	5,447	0
601000 LONG RANGE	20,376	12,327	1,335	4,616	2,098
602000 CURRENT	30,905	25,476	950	3,389	1,090
602000 BUILDING SERVICES	81,020	57,649	5,292	7,322	10,757
603000 ENGINEERING	37,971	24,914	4,539	8,518	0
603000 SURVEY PUBLIC	13,579	8,903	298	1,259	3,119
603000 SURVEY	10,839	8,478	306	658	1,397
604000 LUT	47,050	15,121	1,626	2,511	27,792
605000 CAPITAL PROJECT	20,834	12,409	1,500	6,925	0
606000 LUT OPS & MAINT	99,837	65,977	13,978	19,882	0
606500 TIF ROAD PROJECT	38,812	16,395	683	0	21,734
606500 MSTIP 3	176,998	90,364	7,609	0	79,025
606500 ROAD CAPITAL	19,097	12,382	754	0	5,961
606500 OTIA CAP	2,504	2,260	244	0	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
606500 TDT	10,075	6,971	110	0	2,994
606500 NORTH BETHANY	233	233	0	0	0
607500 MAINT LOCAL	1,150	740	0	0	410
608000 URBAN ROAD MAINT	11,370	4,095	479	0	6,796
608500 NORTH BETHANY	2,205	2,205	0	0	0
609000 SPECIAL LIGHT	6,036	3,424	385	0	2,227
651000 HOUSING SERVICES	23,578	14,107	2,269	7,202	0
661000 FEDERAL HOUSING	46,046	22,079	7,413	0	16,554
662000 LOCAL FUND	10,863	8,245	864	0	1,754
663000 AFFORDABLE	22,152	21,476	439	0	237
701000 EMERGENCY	13,014	7,725	2,002	507	2,780
702000 JAIL HEALTH CARE	8,409	5,657	141	0	2,611
703000 PUBLIC HEALTH	131,198	80,400	17,472	23,515	9,811
704000 HHS ADMIN	6,539	4,041	204	1,724	570
705000 CHILDREN & FAMILY	23,323	16,586	4,626	936	1,175
706000 HUMAN SERVICES	88,641	42,007	14,340	8,462	23,832
707000 MENTAL HEALTH HB	1,055	1,055	0	0	0
708000 OREGON HEALTH	38,208	13,422	4,241	3,621	16,924
709000 ANIMAL SERVICES	30,395	19,847	5,497	3,804	1,247
751000 VETERANS	6,103	3,643	557	1,506	397
752000 AGENCY ON AGING	43,178	33,201	6,078	2,742	1,157
801000 WASH CO JUSTICE	6,391	3,657	856	1,477	401
851000 LAW LIBRARY	9,891	6,383	1,147	484	1,877
901000 COMMUNITY	29,708	23,723	4,476	1,509	0
902000 HOME FUND	8,547	7,697	605	245	0
951000 AGRICULTURE	642	439	31	0	172
961000 WATERMASTER	5,182	4,574	134	369	105
971000 COOP LIBRARY	50,329	27,872	6,023	5,125	11,309
971015 WEST SLOPE	14,097	8,547	3,872	1,108	570
981000 FAIR COMPLEX	28,575	20,969	5,285	1,477	844



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
Direct Billed	0	0	0	0	0
Total	<u>2,317,847</u>	<u>1,360,404</u>	<u>285,190</u>	<u>324,842</u>	<u>347,411</u>



WASHINGTON COUNTY, OREGON

352000 Human Resources

Nature and Extent of Services

1. Personnel Services - Provides a basic framework of personnel practices which comply with local, state and federal laws including: recruitment, interviewing, testing, community outreach, classification plan-review, compensation system and surveys, executive compensation, personnel rules and regulations, Civil Service Commission, personnel records, human resource information systems, payroll processing, budget simulation, position control, performance appraisal system, Equal Employment Opportunity compliance and Affirmative Action planning. Costs are allocated based on adopted regular employees (FTE) per user department.
2. Employee Relations - Provides services and programs aimed at improving the work environment and enhancing management/labor relations specifically for represented employees including collective bargaining negotiations, administrative and grievance resolution, and all other activities related specifically to bargaining unit employees. Costs are allocated based on the number of represented personnel per user department.
3. Employee Development – Provides services and programs aimed at providing fundamental employee development and supervisory training services. This includes New Employee Orientation, supervisor core training, the employee development curriculum and computer software training. Costs are allocated based on adopted FTE's per user department, excluding sworn officers.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 352000 HUMAN RESOURCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,866,611			1,866,611
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	6,849	909	7,758	
201000 COUNTY COUNSEL	33,569	7,622	41,191	
351010 SS-ADMIN	1,200	194	1,394	
351500 FINANCIAL MGMT	9,246	967	10,213	
352000 HUMAN RESOURCE		15,078	15,078	
352500 INFO TECHNOLOGY SVCS		80,267	80,267	
353000 PURCHASING		3,332	3,332	
353500 FACILITIES MANAGEMENT		61,367	61,367	
357010 LIABILITY INSUR		4,153	4,153	
BUILDING DEBT INTEREST		6,381	6,381	
BUILDING DEPRECIATION		12,836	12,836	
Total Allocated Additions:	<u>50,864</u>	<u>193,106</u>	<u>243,970</u>	243,970
Total To Be Allocated:	<u><u>1,917,475</u></u>	<u><u>193,106</u></u>		<u><u>2,110,581</u></u>

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 352000 HUMAN RESOURCE

	Total	General & Admin	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
Other Expense & Cost					
PERSONAL SERVICES	1,556,970	0	1,307,854	124,558	124,558
51290 - LEGAL SERVICES	110,000	0	22,000	88,000	0
OTHER MATERIALS & SERVICES	199,641	0	167,699	15,971	15,971
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,866,611	0	1,497,553	228,529	140,529
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,866,611	0	1,497,553	228,529	140,529
Allocation Step 1					
Inbound- All Others	50,864	50,864	0	0	0
Reallocate Admin Costs		(50,864)	40,808	6,227	3,829
1st Allocation	1,917,475	0	1,538,361	234,756	144,358
Allocation Step 2					
Inbound- All Others	193,106	193,106	0	0	0
Reallocate Admin Costs		(193,106)	154,926	23,642	14,538
2nd Allocation	193,106	0	154,926	23,642	14,538
Total For 352000 352000 HUMAN RESOURCE					
Total Allocated	2,110,581	0	1,693,287	258,398	158,896



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - PERSONNEL SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	5.00	0.2834	4,359		4,359		4,359
151000 ADMIN OFFICE	12.81	0.7260	11,169		11,169		11,169
201000 COUNTY COUNSEL	13.75	0.7793	11,988		11,988		11,988
251000 COUNTY AUDITOR	1.00	0.0567	872		872		872
301000 ELECTIONS	9.50	0.5384	8,283		8,283	870	9,153
302000 ASSESSMENT & TAXATION	93.50	5.2991	81,519		81,519	8,559	90,078
351010 SS-ADMIN	2.00	0.1134	1,744		1,744		1,744
351015 RISK SVC ADMIN	3.94	0.2233	3,435		3,435		3,435
351500 FINANCIAL MGMT	18.00	1.0201	15,694		15,694		15,694
352000 HUMAN RESOURCE	15.50	0.8785	13,514		13,514		13,514
352500 INFO TECHNOLOGY SVCS	58.00	3.2871	50,568		50,568	5,309	55,877
353000 PURCHASING	4.00	0.2267	3,487		3,487	366	3,853
353500 FACILITIES MANAGEMENT	35.00	1.9836	30,515		30,515	3,204	33,719
354000 FLEET MANAGEMENT	18.00	1.0201	15,694		15,694	1,648	17,342
354500 INTERNAL SERVICES	7.00	0.3967	6,103		6,103	641	6,744
356005 PARKS	4.35	0.2465	3,793		3,793	398	4,191
356010 METZGER PARK	1.15	0.0652	1,003		1,003	105	1,108
401000 SHERIFF'S OFFICE ADMIN	28.50	1.6152	24,848		24,848	2,609	27,457
401000 LOL - S.O. ADMIN	6.00	0.3400	5,231		5,231	549	5,780
402000 LAW ENF SVCS	129.65	7.3479	113,037		113,037	11,868	124,905
402000 DISTRICT PATROL	123.85	7.0192	107,980		107,980	11,337	119,317
402000 LOL - LAW ENF SVCS	58.00	3.2871	50,568		50,568	5,309	55,877
403000 JAIL	170.50	9.6632	148,654		148,654	15,607	164,261
403000 LOL - JAIL	14.50	0.8218	12,642		12,642	1,327	13,969
406005 TRI-MET CONTRACT	1.00	0.0567	872		872	92	964
406030 GASTON LAW ENF SVCS	0.75	0.0425	654		654	69	723



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - PERSONNEL SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
406035 BANKS CONTRACT	1.25	0.0708	1,090		1,090	114	1,204
406040 TITLE III / ODOT	2.00	0.1134	1,744		1,744	183	1,927
406055 ROCN Contract	1.00	0.0567	872		872	92	964
451000 DISTRICT ATTORNEY	80.30	4.5510	70,011		70,011	7,351	77,362
451000 LOL-DISTRICT ATTORNEY	19.00	1.0768	16,565		16,565	1,739	18,304
452000 CAMI	1.00	0.0567	872		872	92	964
501000 JUVENILE	34.00	1.9269	29,643		29,643	3,112	32,755
501000 LOL-JUVENILE	5.00	0.2834	4,359		4,359	458	4,817
502000 CONCILIATION PROGRAM	4.00	0.2267	3,487		3,487	366	3,853
503000 JUVENILE ADMIN	13.00	0.7368	11,334		11,334	1,190	12,524
504000 JUVENILE GRANTS	7.50	0.4251	6,539		6,539	687	7,226
505000 STATE HIGH-RISK PREVENT	9.98	0.5656	8,701		8,701	914	9,615
551000 COMMUNITY CORRECTIONS	67.00	3.7972	58,415		58,415	6,133	64,548
551500 LOL COMM CORRECTIONS	29.50	1.6719	25,720		25,720	2,700	28,420
601000 LONG RANGE PLANNING	25.00	1.4169	21,797		21,797	2,288	24,085
602000 CURRENT PLANNING	18.35	1.0400	15,999		15,999	1,680	17,679
602000 BUILDING SERVICES	39.65	2.2472	34,569		34,569	3,630	38,199
603000 ENGINEERING	46.13	2.6144	40,219		40,219	4,223	44,442
603000 SURVEY PUBLIC LAND CNR	6.82	0.3865	5,946		5,946	624	6,570
603000 SURVEY	3.56	0.2018	3,104		3,104	326	3,430
604000 LUT ADMINISTRATION	13.60	0.7708	11,857		11,857	1,245	13,102
605000 CAPITAL PROJECT MGMT	37.50	2.1253	32,695		32,695	3,433	36,128
606000 LUT OPS & MAINT	107.66	6.1016	93,865		93,865	9,855	103,720
651000 HOUSING SERVICES	39.00	2.2103	34,003		34,003	3,570	37,573
701000 EMERGENCY MEDICAL SVCS	2.75	0.1559	2,398		2,398	252	2,650
703000 PUBLIC HEALTH	127.34	7.2170	111,023		111,023	11,657	122,680
704000 HHS ADMIN	9.34	0.5293	8,143		8,143	855	8,998



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - PERSONNEL SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
705000 CHILDREN & FAMILY SVCS	5.07	0.2873	4,420		4,420	464	4,884
706000 HUMAN SERVICES	45.82	2.5968	39,949		39,949	4,194	44,143
708000 OREGON HEALTH PLAN	19.61	1.1114	17,097		17,097	1,795	18,892
709000 ANIMAL SERVICES	20.60	1.1675	17,960		17,960	1,886	19,846
751000 VETERANS SERVICES	8.15	0.4619	7,106		7,106	746	7,852
752000 AGENCY ON AGING	14.85	0.8416	12,947		12,947	1,359	14,306
801000 WASH CO JUSTICE COURT	8.00	0.4534	6,975		6,975	732	7,707
851000 LAW LIBRARY	2.62	0.1485	2,284		2,284	240	2,524
901000 COMMUNITY DEVELOPMENT	8.17	0.4630	7,123		7,123	748	7,871
902000 HOME FUND	1.33	0.0754	1,160		1,160	122	1,282
961000 WATERMASTER	2.00	0.1134	1,744		1,744	183	1,927
971000 COOP LIBRARY SERVICES	27.75	1.5727	24,194		24,194	2,540	26,734
971015 WEST SLOPE LIBRARY	6.00	0.3400	5,231		5,231	549	5,780
981000 FAIR COMPLEX	8.00	0.4534	6,975		6,975	732	7,707
SubTotal	1,764.45	100.0000	1,538,361		1,538,361	154,926	1,693,287
Total	1,764.45	100.0000	1,538,361		1,538,361	154,926	1,693,287

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE RELAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
354000 FLEET MANAGEMENT	13.00	2.3551	5,529		5,529	557	6,086
401000 SHERIFF'S OFFICE ADMIN	2.00	0.3623	851		851	86	937
402000 LAW ENF SVCS	73.00	13.2246	31,046		31,046	3,127	34,173
402000 DISTRICT PATROL	93.00	16.8478	39,551		39,551	3,983	43,534
402000 LOL - LAW ENF SVCS	45.00	8.1522	19,138		19,138	1,927	21,065
403000 JAIL	112.00	20.2900	47,631		47,631	4,794	52,425
403000 LOL - JAIL	10.00	1.8116	4,253		4,253	428	4,681
406005 TRI-MET CONTRACT	1.00	0.1812	425		425	43	468
406030 GASTON LAW ENF SVCS	1.00	0.1812	425		425	43	468
406035 BANKS CONTRACT	2.00	0.3623	851		851	86	937
406040 TITLE III / ODOT	2.00	0.3623	851		851	86	937
551000 COMMUNITY CORRECTIONS	41.00	7.4275	17,437		17,437	1,756	19,193
551500 LOL COMM CORRECTIONS	26.00	4.7101	11,057		11,057	1,114	12,171
603000 ENGINEERING	19.00	3.4420	8,080		8,080	814	8,894
603000 SURVEY PUBLIC LAND CNR	5.00	0.9058	2,126		2,126	214	2,340
603000 SURVEY	2.00	0.3623	851		851	86	937
605000 CAPITAL PROJECT MGMT	8.00	1.4493	3,402		3,402	343	3,745
606000 LUT OPS & MAINT	78.00	14.1304	33,172		33,172	3,341	36,513
703000 PUBLIC HEALTH	19.00	3.4420	8,080		8,080	814	8,894
SubTotal	552.00	100.0000	234,756		234,756	23,642	258,398
Total	552.00	100.0000	234,756		234,756	23,642	258,398

Allocation Basis: NUMBER OF FULL-TIME BARGAINING UNIT EMPLOYEES PER DEPT

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE DEV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.3495	505		505		505
151000 ADMIN OFFICE	12.81	0.8955	1,293		1,293		1,293
201000 COUNTY COUNSEL	13.75	0.9612	1,388		1,388		1,388
251000 COUNTY AUDITOR	1.00	0.0699	101		101		101
301000 ELECTIONS	9.50	0.6641	959		959	102	1,061
302000 ASSESSMENT & TAXATION	93.50	6.5364	9,436		9,436	1,001	10,437
351010 SS-ADMIN	2.00	0.1398	202		202		202
351015 RISK SVC ADMIN	3.94	0.2754	398		398		398
351500 FINANCIAL MGMT	18.00	1.2583	1,817		1,817		1,817
352000 HUMAN RESOURCE	15.50	1.0836	1,564		1,564		1,564
352500 INFO TECHNOLOGY SVCS	58.00	4.0547	5,853		5,853	621	6,474
353000 PURCHASING	4.00	0.2796	404		404	43	447
353500 FACILITIES MANAGEMENT	35.00	2.4468	3,532		3,532	375	3,907
354000 FLEET MANAGEMENT	18.00	1.2583	1,817		1,817	193	2,010
354500 INTERNAL SERVICES	7.00	0.4894	706		706	75	781
356005 PARKS	4.35	0.3041	439		439	47	486
356010 METZGER PARK	1.15	0.0804	116		116	12	128
401000 SHERIFF'S OFFICE ADMIN	26.50	1.8526	2,674		2,674	284	2,958
401000 LOL - S.O. ADMIN	6.00	0.4194	606		606	64	670
402000 LAW ENF SVCS	57.65	4.0302	5,818		5,818	617	6,435
402000 DISTRICT PATROL	30.85	2.1567	3,113		3,113	330	3,443
402000 LOL - LAW ENF SVCS	14.00	0.9787	1,413		1,413	150	1,563
403000 JAIL	62.50	4.3693	6,307		6,307	669	6,976
403000 LOL - JAIL	4.50	0.3146	454		454	48	502
406055 ROCN Contract	1.00	0.0699	101		101	11	112
451000 DISTRICT ATTORNEY	80.30	5.6136	8,104		8,104	859	8,963



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE DEV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
451000 LOL-DISTRICT ATTORNEY	19.00	1.3283	1,917		1,917	203	2,120
452000 CAMI	1.00	0.0699	101		101	11	112
501000 JUVENILE	34.00	2.3769	3,431		3,431	364	3,795
501000 LOL-JUVENILE	5.00	0.3495	505		505	54	559
502000 CONCILIATION PROGRAM	4.00	0.2796	404		404	43	447
503000 JUVENILE ADMIN	13.00	0.9088	1,312		1,312	139	1,451
504000 JUVENILE GRANTS	7.50	0.5243	757		757	80	837
505000 STATE HIGH-RISK PREVENT	9.98	0.6977	1,007		1,007	107	1,114
551000 COMMUNITY CORRECTIONS	67.00	4.6838	6,761		6,761	717	7,478
551500 LOL COMM CORRECTIONS	29.50	2.0623	2,977		2,977	316	3,293
601000 LONG RANGE PLANNING	25.00	1.7477	2,523		2,523	268	2,791
602000 CURRENT PLANNING	18.35	1.2828	1,852		1,852	196	2,048
602000 BUILDING SERVICES	39.65	2.7719	4,001		4,001	424	4,425
603000 ENGINEERING	46.13	3.2249	4,655		4,655	494	5,149
603000 SURVEY PUBLIC LAND CNR	6.82	0.4768	688		688	73	761
603000 SURVEY	3.56	0.2489	359		359	38	397
604000 LUT ADMINISTRATION	13.60	0.9508	1,372		1,372	146	1,518
605000 CAPITAL PROJECT MGMT	37.50	2.6216	3,784		3,784	401	4,185
606000 LUT OPS & MAINT	107.66	7.5263	10,865		10,865	1,152	12,017
651000 HOUSING SERVICES	39.00	2.7264	3,936		3,936	417	4,353
701000 EMERGENCY MEDICAL SVCS	2.75	0.1922	278		278	29	307
703000 PUBLIC HEALTH	127.34	8.9022	12,851		12,851	1,362	14,213
704000 HHS ADMIN	9.34	0.6529	943		943	100	1,043
705000 CHILDREN & FAMILY SVCS	5.07	0.3544	512		512	54	566
706000 HUMAN SERVICES	45.82	3.2032	4,624		4,624	490	5,114
708000 OREGON HEALTH PLAN	19.61	1.3709	1,979		1,979	210	2,189
709000 ANIMAL SERVICES	20.60	1.4401	2,079		2,079	220	2,299



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE DEV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
751000 VETERANS SERVICES	8.15	0.5698	822		822	87	909
752000 AGENCY ON AGING	14.85	1.0381	1,499		1,499	159	1,658
801000 WASH CO JUSTICE COURT	8.00	0.5593	807		807	86	893
851000 LAW LIBRARY	2.62	0.1832	264		264	28	292
901000 COMMUNITY DEVELOPMENT	8.17	0.5711	824		824	87	911
902000 HOME FUND	1.33	0.0930	134		134	14	148
961000 WATERMASTER	2.00	0.1398	202		202	21	223
971000 COOP LIBRARY SERVICES	27.75	1.9399	2,800		2,800	297	3,097
971015 WEST SLOPE LIBRARY	6.00	0.4194	606		606	64	670
981000 FAIR COMPLEX	8.00	0.5593	807		807	86	893
SubTotal	1,430.45	100.0000	144,358		144,358	14,538	158,896
Total	1,430.45	100.0000	144,358		144,358	14,538	158,896

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE) LESS S.O. SWORN OFFICERS

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
101000 BOARD OF COMMIS	4,864	4,359	0	505
151000 ADMIN OFFICE	12,462	11,169	0	1,293
201000 COUNTY COUNSEL	13,376	11,988	0	1,388
251000 COUNTY AUDITOR	973	872	0	101
301000 ELECTIONS	10,214	9,153	0	1,061
302000 ASSESSMENT &	100,515	90,078	0	10,437
351010 SS-ADMIN	1,946	1,744	0	202
351015 RISK SVC ADMIN	3,833	3,435	0	398
351500 FINANCIAL MGMT	17,511	15,694	0	1,817
352000 HUMAN RESOURCE	15,078	13,514	0	1,564
352500 INFO TECHNOLOGY	62,351	55,877	0	6,474
353000 PURCHASING	4,300	3,853	0	447
353500 FACILITIES	37,626	33,719	0	3,907
354000 FLEET	25,438	17,342	6,086	2,010
354500 INTERNAL	7,525	6,744	0	781
356005 PARKS	4,677	4,191	0	486
356010 METZGER PARK	1,236	1,108	0	128
401000 SHERIFF'S OFFICE	31,352	27,457	937	2,958
401000 LOL - S.O. ADMIN	6,450	5,780	0	670
402000 LAW ENF SVCS	165,513	124,905	34,173	6,435
402000 DISTRICT PATROL	166,294	119,317	43,534	3,443
402000 LOL - LAW ENF	78,505	55,877	21,065	1,563
403000 JAIL	223,662	164,261	52,425	6,976
403000 LOL - JAIL	19,152	13,969	4,681	502
406005 TRI-MET CONTRACT	1,432	964	468	0
406030 GASTON LAW ENF	1,191	723	468	0
406035 BANKS CONTRACT	2,141	1,204	937	0
406040 TITLE III / ODOT	2,864	1,927	937	0
406055 ROCN Contract	1,076	964	0	112
451000 DISTRICT	86,325	77,362	0	8,963
451000 LOL-DISTRICT	20,424	18,304	0	2,120
452000 CAMI	1,076	964	0	112
501000 JUVENILE	36,550	32,755	0	3,795
501000 LOL-JUVENILE	5,376	4,817	0	559



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
502000 CONCILIATION	4,300	3,853	0	447
503000 JUVENILE ADMIN	13,975	12,524	0	1,451
504000 JUVENILE GRANTS	8,063	7,226	0	837
505000 STATE HIGH-RISK	10,729	9,615	0	1,114
551000 COMMUNITY	91,219	64,548	19,193	7,478
551500 LOL COMM	43,884	28,420	12,171	3,293
601000 LONG RANGE	26,876	24,085	0	2,791
602000 CURRENT	19,727	17,679	0	2,048
602000 BUILDING SERVICES	42,624	38,199	0	4,425
603000 ENGINEERING	58,485	44,442	8,894	5,149
603000 SURVEY PUBLIC	9,671	6,570	2,340	761
603000 SURVEY	4,764	3,430	937	397
604000 LUT	14,620	13,102	0	1,518
605000 CAPITAL PROJECT	44,058	36,128	3,745	4,185
606000 LUT OPS & MAINT	152,250	103,720	36,513	12,017
651000 HOUSING SERVICES	41,926	37,573	0	4,353
701000 EMERGENCY	2,957	2,650	0	307
703000 PUBLIC HEALTH	145,787	122,680	8,894	14,213
704000 HHS ADMIN	10,041	8,998	0	1,043
705000 CHILDREN & FAMILY	5,450	4,884	0	566
706000 HUMAN SERVICES	49,257	44,143	0	5,114
708000 OREGON HEALTH	21,081	18,892	0	2,189
709000 ANIMAL SERVICES	22,145	19,846	0	2,299
751000 VETERANS	8,761	7,852	0	909
752000 AGENCY ON AGING	15,964	14,306	0	1,658
801000 WASH CO JUSTICE	8,600	7,707	0	893
851000 LAW LIBRARY	2,816	2,524	0	292
901000 COMMUNITY	8,782	7,871	0	911
902000 HOME FUND	1,430	1,282	0	148
961000 WATERMASTER	2,150	1,927	0	223
971000 COOP LIBRARY	29,831	26,734	0	3,097
971015 WEST SLOPE	6,450	5,780	0	670
981000 FAIR COMPLEX	8,600	7,707	0	893



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
Direct Billed	0	0	0	0
Total	<u>2,110,581</u>	<u>1,693,287</u>	<u>258,398</u>	<u>158,896</u>



WASHINGTON COUNTY, OREGON
352500 Information Technology Services

Nature and Extent of Services

The Information Technology Services Division of the Support Services Department manages and operates the County's technological infrastructure consisting of digital networks for the transmission of voice, image, numerical and text data. Primary activities include: operate and maintain all digital systems, networks, servers, telephone/voicemail systems and personal computers; evaluate, purchase and develop new systems; and manage the County's Information Technology Services budget. This organizational unit includes all the costs for maintaining the operational readiness of the information technology and telecommunications infrastructure of Washington County. In order to better relate the cost of services to the service being provided, costs are budgeted by specific system support area. Costs of the division are allocated in the following manner:

“ITS OPS” relates to costs for Planning and Staff, support of Client Services and Help Desk, Network Infrastructure, Telecom, Audio Visual, Finance, Application Support, Geographic Information Systems (GIS), and WEB systems.

1. “ITS OPS – A” allocate 50% of the ITS operating budgets to all departments based on the number of regular employee FTE's per Organizational Unit.
2. “ITS OPS – B” allocate 50% of the ITS operating budgets to all departments based on adopted personal service budget (account 51100) for each Organizational Unit.

“ITS Special Systems” include A&T systems, LUT System, Public Safety System, Housing System, Health System and Telecom Direct lines. Costs are allocated based on usage.

“ITS External Agencies” charges to external agencies that are in County’s telephone systems or have access to other systems.

To see more detail regarding the breakdown of costs by program, please go to the internal web site for the County, HORIZONS, choose Support Services Department | Information Technology Services Division | Budget & Business Info | Cost Plan

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 352500 INFO TECHNOLOGY SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,930,729			9,930,729
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	29,308	3,890	33,198	
201000 COUNTY COUNSEL	10,481	2,380	12,861	
351010 SS-ADMIN	4,489	725	5,214	
351500 FINANCIAL MGMT	35,635	3,724	39,359	
352000 HUMAN RESOURCE	56,421	5,930	62,351	
352500 INFO TECHNOLOGY SVCS		325,860	325,860	
353000 PURCHASING		13,401	13,401	
353500 FACILITIES MANAGEMENT		170,051	170,051	
357010 LIABILITY INSUR		17,850	17,850	
BUILDING DEBT INTEREST		17,684	17,684	
BUILDING DEPRECIATION		450,852	450,852	
Total Allocated Additions:	<u>136,334</u>	<u>1,012,347</u>	<u>1,148,681</u>	1,148,681
Total To Be Allocated:	<u><u>10,067,063</u></u>	<u><u>1,012,347</u></u>		<u><u>11,079,410</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 352500 INFO TECHNOLOGY SVCS

	Total	General & Admin	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS
Other Expense & Cost					
PERSONAL SERVICES	6,453,105	0	3,226,552	3,226,553	0
ITS SPECIAL SYSTEMS	1,294,018	0	0	0	1,294,018
ITS EXTERNAL AGENCIES	55,875	0	0	0	0
OTHER MATERIALS & SERVICES	2,143,341	0	1,071,670	1,071,671	0
OTHER EXPENDITURES	0	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS: REVENUE	(15,610)	0	(7,805)	(7,805)	0
Departmental Totals					
Total Expenditures	9,930,729	0	4,290,417	4,290,419	1,294,018
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	9,930,729	0	4,290,417	4,290,419	1,294,018
Allocation Step 1					
Inbound- All Others	136,334	136,334	0	0	0
Reallocate Admin Costs		(136,334)	58,901	58,901	17,765
1st Allocation	10,067,063	0	4,349,318	4,349,320	1,311,783
Allocation Step 2					
Inbound- All Others	1,012,347	1,012,347	0	0	0
Reallocate Admin Costs		(1,012,347)	437,368	437,371	131,913
2nd Allocation	1,012,347	0	437,368	437,371	131,913
Total For 352500 352500 INFO TECHNOLOGY					
Total Allocated	11,079,410	0	4,786,686	4,786,691	1,443,696



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 352500 INFO TECHNOLOGY SVCS

ITS EXTERNAL AGENCIES

<u>Other Expense & Cost</u>	
PERSONAL SERVICES	0
ITS SPECIAL SYSTEMS	0
ITS EXTERNAL AGENCIES	55,875
OTHER MATERIALS & SERVICES	0
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
LESS: REVENUE	0
<u>Departmental Totals</u>	
Total Expenditures	55,875
<u>Deductions</u>	
Total Deductions	0
Functional Cost	55,875
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	767
1st Allocation	56,642
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	5,695
2nd Allocation	5,695
<u>Total For 352500 352500 INFO TECHNOLOGY</u>	
Total Allocated	62,337



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - A (FTE)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	5	0.2861	12,445		12,445		12,445
151000 ADMIN OFFICE	12	0.7331	31,885		31,885		31,885
201000 COUNTY COUNSEL	13	0.7869	34,225		34,225		34,225
251000 COUNTY AUDITOR	1	0.0572	2,489		2,489		2,489
301000 ELECTIONS	9	0.5437	23,646		23,646	2,569	26,215
302000 ASSESSMENT & TAXATION	93	5.3510	232,730		232,730	25,285	258,015
351010 SS-ADMIN	2	0.1145	4,978		4,978		4,978
351015 RISK SVC ADMIN	3	0.2255	9,807		9,807		9,807
351500 FINANCIAL MGMT	18	1.0301	44,804		44,804		44,804
352000 HUMAN RESOURCE	15	0.8871	38,581		38,581		38,581
352500 INFO TECHNOLOGY SVCS	58	3.3193	144,367		144,367		144,367
353000 PURCHASING	4	0.2289	9,956		9,956	1,082	11,038
353500 FACILITIES MANAGEMENT	35	2.0030	87,118		87,118	9,465	96,583
354000 FLEET MANAGEMENT	18	1.0301	44,804		44,804	4,868	49,672
354500 INTERNAL SERVICES	7	0.4006	17,424		17,424	1,893	19,317
356005 PARKS	4	0.2489	10,828		10,828	1,176	12,004
356010 METZGER PARK	1	0.0658	2,862		2,862	311	3,173
401000 SHERIFF'S OFFICE ADMIN	28	1.6310	70,939		70,939	7,707	78,646
401000 LOL - S.O. ADMIN	6	0.3434	14,935		14,935	1,623	16,558
402000 LAW ENF SVCS	129	7.4198	322,711		322,711	35,060	357,771
402000 DISTRICT PATROL	123	7.0879	308,274		308,274	33,492	341,766
402000 LOL - LAW ENF SVCS	58	3.3193	144,367		144,367	15,685	160,052
403000 JAIL	170	9.7578	424,396		424,396	46,105	470,501
403000 LOL - JAIL	14	0.8298	36,092		36,092	3,921	40,013
406005 TRI-MET CONTRACT	1	0.0572	2,489		2,489	270	2,759
406030 GASTON LAW ENF SVCS	0	0.0429	1,867		1,867	203	2,070



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - A (FTE)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
406035 BANKS CONTRACT	1	0.0715	3,111		3,111	338	3,449
406040 TITLE III / ODOT	2	0.1145	4,978		4,978	541	5,519
406055 ROCN Contract	1	0.0572	2,489		2,489	270	2,759
451000 DISTRICT ATTORNEY	80	4.5955	199,874		199,874	21,715	221,589
451000 LOL-DISTRICT ATTORNEY	19	1.0874	47,293		47,293	5,138	52,431
452000 CAMI	1	0.0572	2,489		2,489	270	2,759
501000 JUVENILE	34	1.9458	84,629		84,629	9,194	93,823
501000 LOL-JUVENILE	5	0.2861	12,445		12,445	1,352	13,797
502000 CONCILIATION PROGRAM	4	0.2289	9,956		9,956	1,082	11,038
503000 JUVENILE ADMIN	13	0.7440	32,358		32,358	3,515	35,873
504000 JUVENILE GRANTS	7	0.4292	18,668		18,668	2,028	20,696
505000 STATE HIGH-RISK PREVENT	9	0.5712	24,841		24,841	2,699	27,540
551000 COMMUNITY CORRECTIONS	67	3.8344	166,769		166,769	18,118	184,887
551500 LOL COMM CORRECTIONS	29	1.6883	73,428		73,428	7,977	81,405
601000 LONG RANGE PLANNING	25	1.4307	62,227		62,227	6,761	68,988
602000 CURRENT PLANNING	18	1.0502	45,675		45,675	4,962	50,637
602000 BUILDING SERVICES	39	2.2692	98,693		98,693	10,722	109,415
603000 ENGINEERING	46	2.6400	114,822		114,822	12,475	127,297
603000 SURVEY PUBLIC LAND CNR	6	0.3903	16,976		16,976	1,844	18,820
603000 SURVEY	3	0.2037	8,861		8,861	963	9,824
604000 LUT ADMINISTRATION	13	0.7783	33,852		33,852	3,678	37,530
605000 CAPITAL PROJECT MGMT	37	2.1461	93,341		93,341	10,141	103,482
606000 LUT OPS & MAINT	107	6.1613	267,976		267,976	29,114	297,090
651000 HOUSING SERVICES	39	2.2320	97,075		97,075	10,546	107,621
701000 EMERGENCY MEDICAL SVCS	2	0.1574	6,845		6,845	744	7,589
703000 PUBLIC HEALTH	127	7.2876	316,961		316,961	34,436	351,397
704000 HHS ADMIN	9	0.5345	23,248		23,248	2,526	25,774



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - A (FTE)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
705000 CHILDREN & FAMILY SVCS	5	0.2902	12,620		12,620	1,371	13,991
706000 HUMAN SERVICES	45	2.6223	114,050		114,050	12,391	126,441
708000 OREGON HEALTH PLAN	19	1.1223	48,811		48,811	5,303	54,114
709000 ANIMAL SERVICES	20	1.1789	51,275		51,275	5,571	56,846
751000 VETERANS SERVICES	8	0.4664	20,286		20,286	2,204	22,490
752000 AGENCY ON AGING	14	0.8499	36,963		36,963	4,016	40,979
801000 WASH CO JUSTICE COURT	8	0.4578	19,913		19,913	2,163	22,076
851000 LAW LIBRARY	2	0.1499	6,521		6,521	709	7,230
901000 COMMUNITY DEVELOPMENT	8	0.4676	20,336		20,336	2,209	22,545
902000 HOME FUND	1	0.0761	3,310		3,310	360	3,670
961000 WATERMASTER	2	0.1145	4,978		4,978	541	5,519
971000 COOP LIBRARY SERVICES	16	0.9529	41,443		41,443	4,503	45,946
981000 FAIR COMPLEX	8	0.4578	19,913		19,913	2,163	22,076
SubTotal	1,747	100.0000	4,349,318		4,349,318	437,368	4,786,686
Total	1,747	100.0000	4,349,318		4,349,318	437,368	4,786,686

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - B (51100)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	394,668	0.2430	10,567		10,567		10,567
151000 ADMIN OFFICE	1,744,273	1.0737	46,700		46,700		46,700
201000 COUNTY COUNSEL	1,762,251	1.0848	47,182		47,182		47,182
251000 COUNTY AUDITOR	147,820	0.0910	3,958		3,958		3,958
301000 ELECTIONS	3,953,930	2.4340	105,861		105,861	11,680	117,541
302000 ASSESSMENT & TAXATION	7,968,066	4.9050	213,334		213,334	23,537	236,871
351010 SS-ADMIN	205,330	0.1264	5,497		5,497		5,497
351015 RISK SVC ADMIN	433,386	0.2668	11,603		11,603		11,603
351500 FINANCIAL MGMT	1,686,926	1.0384	45,165		45,165		45,165
352000 HUMAN RESOURCE	1,556,970	0.9584	41,686		41,686		41,686
352500 INFO TECHNOLOGY SVCS	6,453,105	3.9724	172,773		172,773		172,773
353000 PURCHASING	387,025	0.2382	10,362		10,362	1,143	11,505
353500 FACILITIES MANAGEMENT	3,199,495	1.9696	85,662		85,662	9,451	95,113
354000 FLEET MANAGEMENT	1,580,432	0.9729	42,314		42,314	4,669	46,983
354500 INTERNAL SERVICES	484,847	0.2985	12,981		12,981	1,432	14,413
356005 PARKS	476,851	0.2935	12,767		12,767	1,409	14,176
356010 METZGER PARK	92,697	0.0571	2,482		2,482	274	2,756
401000 SHERIFF'S OFFICE ADMIN	3,060,204	1.8838	81,933		81,933	9,040	90,973
401000 LOL - S.O. ADMIN	654,721	0.4030	17,529		17,529	1,934	19,463
402000 LAW ENF SVCS	14,290,615	8.7970	382,611		382,611	42,214	424,825
402000 DISTRICT PATROL	8,679,076	5.3427	232,370		232,370	25,638	258,008
402000 LOL - LAW ENF SVCS	3,797,005	2.3374	101,660		101,660	11,216	112,876
403000 JAIL	20,219,279	12.4463	541,344		541,344	59,728	601,072
403000 LOL - JAIL	1,536,667	0.9459	41,142		41,142	4,539	45,681
451000 DISTRICT ATTORNEY	8,463,642	5.2101	226,602		226,602	25,001	251,603
451000 LOL-DISTRICT ATTORNEY	1,007,137	0.6200	26,965		26,965	2,975	29,940



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - B (51100)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452000 CAMI	78,222	0.0482	2,094		2,094	231	2,325
501000 JUVENILE	6,626,734	4.0793	177,422		177,422	19,575	196,997
501000 LOL-JUVENILE	475,370	0.2926	12,727		12,727	1,404	14,131
502000 CONCILIATION PROGRAM	368,859	0.2271	9,876		9,876	1,090	10,966
503000 JUVENILE ADMIN	1,266,407	0.7796	33,906		33,906	3,741	37,647
504000 JUVENILE GRANTS	711,320	0.4379	19,045		19,045	2,101	21,146
505000 STATE HIGH-RISK PREVENT	1,352,539	0.8326	36,212		36,212	3,995	40,207
551000 COMMUNITY CORRECTIONS	7,305,395	4.4971	195,592		195,592	21,580	217,172
551500 LOL COMM CORRECTIONS	1,343,121	0.8268	35,960		35,960	3,968	39,928
601000 LONG RANGE PLANNING	2,490,224	1.5329	66,672		66,672	7,356	74,028
602000 CURRENT PLANNING	1,846,132	1.1364	49,428		49,428	5,453	54,881
602000 BUILDING SERVICES	2,363,704	1.4551	63,285		63,285	6,982	70,267
603000 ENGINEERING	3,736,872	2.3004	100,050		100,050	11,039	111,089
603000 SURVEY PUBLIC LAND CNR	686,330	0.4225	18,376		18,376	2,027	20,403
603000 SURVEY	346,284	0.2132	9,271		9,271	1,023	10,294
604000 LUT ADMINISTRATION	1,468,692	0.9041	39,322		39,322	4,338	43,660
605000 CAPITAL PROJECT MGMT	3,115,747	1.9180	83,420		83,420	9,204	92,624
606000 LUT OPS & MAINT	2,293,950	1.4121	61,417		61,417	6,776	68,193
651000 HOUSING SERVICES	3,386,697	2.0848	90,674		90,674	10,004	100,678
701000 EMERGENCY MEDICAL SVCS	307,804	0.1895	8,241		8,241	909	9,150
702000 JAIL HEALTH CARE	5,790	0.0036	155		155	17	172
703000 PUBLIC HEALTH	13,987,801	8.6106	374,504		374,504	41,319	415,823
704000 HHS ADMIN	953,896	0.5872	25,539		25,539	2,818	28,357
705000 CHILDREN & FAMILY SVCS	755,273	0.4649	20,221		20,221	2,231	22,452
706000 HUMAN SERVICES	2,631,889	1.6201	70,465		70,465	7,774	78,239
708000 OREGON HEALTH PLAN	1,807,837	1.1129	48,402		48,402	5,340	53,742
709000 ANIMAL SERVICES	1,629,017	1.0028	43,615		43,615	4,812	48,427



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - B (51100)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
751000 VETERANS SERVICES	622,924	0.3835	16,678		16,678	1,840	18,518
752000 AGENCY ON AGING	1,348,122	0.8299	36,094		36,094	3,982	40,076
801000 WASH CO JUSTICE COURT	641,592	0.3950	17,178		17,178	1,895	19,073
851000 LAW LIBRARY	259,297	0.1596	6,942		6,942	766	7,708
901000 COMMUNITY DEVELOPMENT	365,192	0.2248	9,777		9,777	1,079	10,856
902000 HOME FUND	148,603	0.0915	3,979		3,979	439	4,418
961000 WATERMASTER	824,730	0.5077	22,081		22,081	2,436	24,517
981000 FAIR COMPLEX	659,219	0.4058	17,650		17,650	1,947	19,597
SubTotal	162,448,003	100.0000	4,349,320		4,349,320	437,371	4,786,691
Total	162,448,003	100.0000	4,349,320		4,349,320	437,371	4,786,691

Allocation Basis: PERSONAL SERVICES (ACCOUNT 51100) BUDGET

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS SPECIAL SYS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLEAN WATER SERVICES (CWS)	19,508	1.5076	19,776		19,776	2,014	21,790
201000 COUNTY COUNSEL	2,418	0.1869	2,451		2,451		2,451
301000 ELECTIONS	64,406	4.9772	65,290		65,290	6,651	71,941
302000 ASSESSMENT & TAXATION	255,021	19.7074	258,523		258,523	26,333	284,856
351500 FINANCIAL MGMT	5,573	0.4307	5,650		5,650		5,650
352500 INFO TECHNOLOGY SVCS	8,602	0.6648	8,720		8,720		8,720
353500 FACILITIES MANAGEMENT	27,262	2.1068	27,636		27,636	2,815	30,451
356005 PARKS	7,363	0.5690	7,464		7,464	760	8,224
401000 SHERIFF'S OFFICE ADMIN	33,756	2.6086	34,219		34,219	3,486	37,705
401000 LOL - S.O. ADMIN	6,534	0.5049	6,624		6,624	675	7,299
402000 LAW ENF SVCS	172,214	13.3085	174,579		174,579	17,784	192,363
402000 DISTRICT PATROL	57,163	4.4175	57,948		57,948	5,903	63,851
402000 LOL - LAW ENF SVCS	29,402	2.2722	29,806		29,806	3,036	32,842
403000 JAIL	11,977	0.9256	12,141		12,141	1,237	13,378
451000 DISTRICT ATTORNEY	12,543	0.9693	12,715		12,715	1,295	14,010
501000 JUVENILE	3,429	0.2650	3,476		3,476	354	3,830
551000 COMMUNITY CORRECTIONS	10,107	0.7811	10,246		10,246	1,044	11,290
601000 LONG RANGE PLANNING	4,678	0.3615	4,742		4,742	483	5,225
602000 CURRENT PLANNING	62,137	4.8019	62,990		62,990	6,417	69,407
602000 BUILDING SERVICES	132,349	10.2278	134,166		134,166	13,667	147,833
603000 ENGINEERING	66,890	5.1692	67,808		67,808	6,907	74,715
603000 SURVEY PUBLIC LAND CNR	3,889	0.3005	3,942		3,942	402	4,344
604000 LUT ADMINISTRATION	929	0.0718	942		942	96	1,038
605000 CAPITAL PROJECT MGMT	9,257	0.7154	9,384		9,384	956	10,340
606000 LUT OPS & MAINT	148,043	11.4406	150,076		150,076	15,288	165,364
651000 HOUSING SERVICES	57,966	4.4795	58,762		58,762	5,986	64,748



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS SPECIAL SYS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
701000 EMERGENCY MEDICAL SVCS	516	0.0399	523		523	53	576
703000 PUBLIC HEALTH	38,665	2.9880	39,196		39,196	3,993	43,189
704000 HHS ADMIN	10,912	0.8433	11,062		11,062	1,127	12,189
709000 ANIMAL SERVICES	22,260	1.7202	22,566		22,566	2,299	24,865
751000 VETERANS SERVICES	2,209	0.1707	2,239		2,239	228	2,467
801000 WASH CO JUSTICE COURT	5,576	0.4309	5,653		5,653	576	6,229
971000 COOP LIBRARY SERVICES	462	0.0357	468		468	48	516
SubTotal	1,294,016	100.0000	1,311,783		1,311,783	131,913	1,443,696
Total	1,294,016	100.0000	1,311,783		1,311,783	131,913	1,443,696

Allocation Basis: DISTRIBUTED BY USE

Allocation Source: INFORMATION TECHNOLOGY SYSTEMS RECORDS

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS EXTERNAL AGENCIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AMERICAN RED CROSS	701	1.2546	711		711	71	782
CASA FOR CHILDREN INC	1,169	2.0922	1,185		1,185	119	1,304
COMMUNITY HOUSING FUND	234	0.4188	237		237	24	261
STATE COURTS	52,368	93.7234	53,087		53,087	5,338	58,425
TUALATIN RIVER WATERSHED COUNCIL	468	0.8376	474		474	48	522
VISION ACTION NETWORK	935	1.6734	948		948	95	1,043
SubTotal	55,875	100.0000	56,642		56,642	5,695	62,337
Total	55,875	100.0000	56,642		56,642	5,695	62,337

Allocation Basis: DISTRIBUTED BY USE

Allocation Source: INFORMATION TECHNOLOGY SYSTEMS RECORDS



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS	ITS EXTERNAL
CLEAN WATER SERVICES	21,790	0	0	21,790	0
101000 BOARD OF COMMIS	23,012	12,445	10,567	0	0
151000 ADMIN OFFICE	78,585	31,885	46,700	0	0
201000 COUNTY COUNSEL	83,858	34,225	47,182	2,451	0
251000 COUNTY AUDITOR	6,447	2,489	3,958	0	0
301000 ELECTIONS	215,697	26,215	117,541	71,941	0
302000 ASSESSMENT &	779,742	258,015	236,871	284,856	0
351010 SS-ADMIN	10,475	4,978	5,497	0	0
351015 RISK SVC ADMIN	21,410	9,807	11,603	0	0
351500 FINANCIAL MGMT	95,619	44,804	45,165	5,650	0
352000 HUMAN RESOURCE	80,267	38,581	41,686	0	0
352500 INFO TECHNOLOGY	325,860	144,367	172,773	8,720	0
353000 PURCHASING	22,543	11,038	11,505	0	0
353500 FACILITIES	222,147	96,583	95,113	30,451	0
354000 FLEET	96,655	49,672	46,983	0	0
354500 INTERNAL	33,730	19,317	14,413	0	0
356005 PARKS	34,404	12,004	14,176	8,224	0
356010 METZGER PARK	5,929	3,173	2,756	0	0
401000 SHERIFF'S OFFICE	207,324	78,646	90,973	37,705	0
401000 LOL - S.O. ADMIN	43,320	16,558	19,463	7,299	0
402000 LAW ENF SVCS	974,959	357,771	424,825	192,363	0
402000 DISTRICT PATROL	663,625	341,766	258,008	63,851	0
402000 LOL - LAW ENF	305,770	160,052	112,876	32,842	0
403000 JAIL	1,084,951	470,501	601,072	13,378	0
403000 LOL - JAIL	85,694	40,013	45,681	0	0
406005 TRI-MET CONTRACT	2,759	2,759	0	0	0
406030 GASTON LAW ENF	2,070	2,070	0	0	0
406035 BANKS CONTRACT	3,449	3,449	0	0	0
406040 TITLE III / ODOT	5,519	5,519	0	0	0
406055 ROCN Contract	2,759	2,759	0	0	0
451000 DISTRICT	487,202	221,589	251,603	14,010	0
451000 LOL-DISTRICT	82,371	52,431	29,940	0	0
452000 CAMI	5,084	2,759	2,325	0	0
501000 JUVENILE	294,650	93,823	196,997	3,830	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS	ITS EXTERNAL
501000 LOL-JUVENILE	27,928	13,797	14,131	0	0
502000 CONCILIATION	22,004	11,038	10,966	0	0
503000 JUVENILE ADMIN	73,520	35,873	37,647	0	0
504000 JUVENILE GRANTS	41,842	20,696	21,146	0	0
505000 STATE HIGH-RISK	67,747	27,540	40,207	0	0
551000 COMMUNITY	413,349	184,887	217,172	11,290	0
551500 LOL COMM	121,333	81,405	39,928	0	0
601000 LONG RANGE	148,241	68,988	74,028	5,225	0
602000 CURRENT	174,925	50,637	54,881	69,407	0
602000 BUILDING SERVICES	327,515	109,415	70,267	147,833	0
603000 ENGINEERING	313,101	127,297	111,089	74,715	0
603000 SURVEY PUBLIC	43,567	18,820	20,403	4,344	0
603000 SURVEY	20,118	9,824	10,294	0	0
604000 LUT	82,228	37,530	43,660	1,038	0
605000 CAPITAL PROJECT	206,446	103,482	92,624	10,340	0
606000 LUT OPS & MAINT	530,647	297,090	68,193	165,364	0
651000 HOUSING SERVICES	273,047	107,621	100,678	64,748	0
701000 EMERGENCY	17,315	7,589	9,150	576	0
702000 JAIL HEALTH CARE	172	0	172	0	0
703000 PUBLIC HEALTH	810,409	351,397	415,823	43,189	0
704000 HHS ADMIN	66,320	25,774	28,357	12,189	0
705000 CHILDREN & FAMILY	36,443	13,991	22,452	0	0
706000 HUMAN SERVICES	204,680	126,441	78,239	0	0
708000 OREGON HEALTH	107,856	54,114	53,742	0	0
709000 ANIMAL SERVICES	130,138	56,846	48,427	24,865	0
751000 VETERANS	43,475	22,490	18,518	2,467	0
752000 AGENCY ON AGING	81,055	40,979	40,076	0	0
801000 WASH CO JUSTICE	47,378	22,076	19,073	6,229	0
851000 LAW LIBRARY	14,938	7,230	7,708	0	0
901000 COMMUNITY	33,401	22,545	10,856	0	0
902000 HOME FUND	8,088	3,670	4,418	0	0
961000 WATERMASTER	30,036	5,519	24,517	0	0
971000 COOP LIBRARY	46,462	45,946	0	516	0
981000 FAIR COMPLEX	41,673	22,076	19,597	0	0

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS	ITS EXTERNAL
AMERICAN RED CROSS	782	0	0	0	782
CASA FOR CHILDREN INC	1,304	0	0	0	1,304
COMMUNITY HOUSING	261	0	0	0	261
STATE COURTS	58,425	0	0	0	58,425
TUALATIN RIVER	522	0	0	0	522
VISION ACTION NETWORK	1,043	0	0	0	1,043
Direct Billed	0	0	0	0	0
Total	11,079,410	4,786,686	4,786,691	1,443,696	62,337



WASHINGTON COUNTY, OREGON

353000 Purchasing

Nature and Extent of Services

The Purchasing Services Division is responsible for managing both the formal and informal procurement processes for all County purchases, participating in the development and administration of all public contracts and professional services agreements, and establishing and monitoring uniform purchasing procedures.

1. "Purchasing - General" relates to the economical and efficient procurement of goods and services for all County operations. The division issues purchase orders, monitors compliance with County purchasing regulations, and conducts training sessions to assist County personnel in staying current with revised rules, policies and procedures. Costs are allocated based on actual department usage as obtained through an extraction of purchasing requisition and release lines from WISARD.
2. "Purchasing - Bids/Proposals" relates to work performed in developing and processing Bids and Request For Proposals (RFP's). This activity includes preparing the solicitation documents, printing, advertising and distribution of the documents. Also, answering questions, issuing addendums and tabulating solicitation results. Purchasing may also assist in the selection of professional services proposers and prepares the materials to the Board of Commissioners. Costs are allocated based on the number of formal transactions (bids, proposals, exemptions, etc.) processed for respective organizational units; weighted by whether Purchasing staff performed the entire process, reviewed the entire process, or prepared an agenda.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 353000 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	405,367			405,367
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	1,685	224	1,909	
201000 COUNTY COUNSEL	5,924	1,345	7,269	
351010 SS-ADMIN	310	50	360	
351500 FINANCIAL MGMT	3,644	381	4,025	
352000 HUMAN RESOURCE	3,891	409	4,300	
352500 INFO TECHNOLOGY SVCS	20,318	2,225	22,543	
353000 PURCHASING		5,510	5,510	
353500 FACILITIES MANAGEMENT		11,402	11,402	
357010 LIABILITY INSUR		1,041	1,041	
BUILDING DEBT INTEREST		1,186	1,186	
BUILDING DEPRECIATION		2,385	2,385	
Total Allocated Additions:	<u>35,772</u>	<u>26,158</u>	61,930	61,930
Total To Be Allocated:	<u><u>441,139</u></u>	<u><u>26,158</u></u>		<u><u>467,297</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 353000 PURCHASING

	Total	General & Admin	PURCH GENERAL	BIDS/RFPS
Other Expense & Cost				
PERSONAL SERVICES	387,025	0	251,566	135,459
51205 Supplies-office, general	0	0	0	0
51270 Postage and freight	0	0	0	0
51275 Books, subscriptions, and	5,500	0	5,500	0
51280 Services-contract, government	3,001	0	3,001	0
51295 Advertising and public	6,790	0	0	6,790
51350 Dues and membership	900	0	585	315
51355 Training and education	2,000	0	1,300	700
51360 Travel expense	100	0	65	35
51365 Private mileage	650	0	422	228
51385 Public information	0	0	0	0
51465 Postage and freight- Inte	150	0	97	53
51470 Mail Messenger Services-	1,476	0	959	517
51475 Printing- Internal	75	0	23	52
51480 Photocopy machine- Intern	1,500	0	600	900
51525 Fleet - Internal (non-capital)	300	0	195	105
OTHER EXPENDITURES	500	0	325	175
INTERFUND EXP	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(4,600)	0	(2,990)	(1,610)
Departmental Totals				
Total Expenditures	405,367	0	261,648	143,719
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	405,367	0	261,648	143,719
Allocation Step 1				
Inbound- All Others	35,772	35,772	0	0
Reallocate Admin Costs		(35,772)	23,089	12,683
1st Allocation	441,139	0	284,737	156,402



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 353000 PURCHASING

	Total	General & Admin	PURCH GENERAL	BIDS/RFPS
Allocation Step 2				
Inbound- All Others	26,158	26,158	0	0
Reallocate Admin Costs		(26,158)	16,884	9,274
2nd Allocation	26,158	0	16,884	9,274
Total For 353000 353000 PURCHASING				
Total Allocated	467,297	0	301,621	165,676



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	38	0.1496	426		426		426
151000 ADMIN OFFICE	40	0.1575	449		449		449
162000 NON-DEPARTMENTAL	66	0.2599	740		740	47	787
169600 COMMUNITY NETWORK	16	0.0630	179		179	11	190
201000 COUNTY COUNSEL	145	0.5710	1,626		1,626		1,626
251000 COUNTY AUDITOR	9	0.0354	101		101		101
301000 ELECTIONS	129	0.5080	1,447		1,447	92	1,539
302000 ASSESSMENT & TAXATION	349	1.3744	3,913		3,913	248	4,161
351010 SS-ADMIN	33	0.1300	370		370		370
351015 RISK SVC ADMIN	26	0.1024	292		292		292
351500 FINANCIAL MGMT	85	0.3347	953		953		953
352000 HUMAN RESOURCE	141	0.5553	1,581		1,581		1,581
352500 INFO TECHNOLOGY SVCS	1,091	4.2965	12,234		12,234		12,234
353000 PURCHASING	23	0.0906	258		258		258
353500 FACILITIES MANAGEMENT	2,235	8.8011	25,060		25,060	1,586	26,646
354000 FLEET MANAGEMENT	1,053	4.1468	11,808		11,808	748	12,556
354100 FLEET REPLACEMENT	25	0.0985	280		280	18	298
354500 INTERNAL SERVICES	276	1.0869	3,095		3,095	196	3,291
355500 BLDG EQUIP REPLACEMENT	41	0.1615	460		460	29	489
356005 PARKS	200	0.7876	2,243		2,243	142	2,385
356010 METZGER PARK	88	0.3466	987		987	63	1,050
357005 LIFE INSURANCE	48	0.1890	538		538	34	572
357005 MEDICAL INSURANCE	99	0.3899	1,110		1,110	70	1,180
357005 UNEMPLOYMENT INS	11	0.0433	123		123	8	131
357010 LIABILITY INSUR	112	0.4411	1,256		1,256	80	1,336
357010 WORKERS COMP INSURANCE	28	0.1103	314		314	20	334



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
358000 ITS CAPITAL ACQUISITION	481	1.8942	5,394		5,394	342	5,736
358000 FACILITIES CAPITAL PROJ	90	0.3544	1,009		1,009	64	1,073
358000 GREENSPACE CAP PROJ.	30	0.1181	336		336	21	357
359000 REAL PROP MANAGMENT	48	0.1890	538		538	34	572
401000 SHERIFF'S OFFICE ADMIN	335	1.3193	3,756		3,756	238	3,994
401000 LOL - S.O. ADMIN	89	0.3505	998		998	63	1,061
402000 LAW ENF SVCS	1,338	5.2692	15,003		15,003	951	15,954
402000 DISTRICT PATROL	759	2.9890	8,511		8,511	539	9,050
402000 LOL - LAW ENF SVCS	490	1.9297	5,494		5,494	348	5,842
403000 JAIL	874	3.4419	9,800		9,800	621	10,421
403000 JAIL COMMISSARY	14	0.0551	157		157	10	167
403000 LOL - JAIL	115	0.4529	1,290		1,290	82	1,372
404000 COURT SECURITY FUND	18	0.0709	202		202	13	215
406005 TRI-MET CONTRACT	8	0.0315	90		90	6	96
406050 WIN Contracts	28	0.1103	314		314	20	334
406055 ROCN Contract	1	0.0039	11		11	1	12
451000 DISTRICT ATTORNEY	481	1.8942	5,394		5,394	342	5,736
451000 LOL-DISTRICT ATTORNEY	8	0.0315	90		90	6	96
452000 CAMI	19	0.0748	213		213	14	227
501000 JUVENILE	293	1.1539	3,285		3,285	208	3,493
501000 LOL-JUVENILE	22	0.0866	247		247	16	263
502000 CONCILIATION PROGRAM	21	0.0827	235		235	15	250
503000 JUVENILE ADMIN	23	0.0906	258		258	16	274
504000 JUVENILE GRANTS	130	0.5120	1,458		1,458	92	1,550
505000 STATE HIGH-RISK PREVENT	79	0.3111	886		886	56	942
551000 COMMUNITY CORRECTIONS	781	3.0757	8,758		8,758	555	9,313
551500 LOL COMM CORRECTIONS	15	0.0591	168		168	11	179



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
601000 LONG RANGE PLANNING	92	0.3623	1,032		1,032	65	1,097
602000 CURRENT PLANNING	78	0.3072	875		875	55	930
602000 BUILDING SERVICES	351	1.3823	3,936		3,936	249	4,185
603000 ENGINEERING	350	1.3783	3,925		3,925	249	4,174
603000 SURVEY PUBLIC LAND CNR	25	0.0985	280		280	18	298
603000 SURVEY	11	0.0433	123		123	8	131
604000 LUT ADMINISTRATION	180	0.7089	2,018		2,018	128	2,146
605000 CAPITAL PROJECT MGMT	139	0.5474	1,559		1,559	99	1,658
606000 LUT OPS & MAINT	1,711	6.7381	19,186		19,186	1,216	20,402
606500 TIF ROAD PROJECT	84	0.3308	942		942	60	1,002
606500 MSTIP 3	890	3.5049	9,980		9,980	632	10,612
606500 ROAD CAPITAL PROJECT	293	1.1539	3,285		3,285	208	3,493
606500 OTIA CAP PROJECTS	25	0.0985	280		280	18	298
608000 URBAN ROAD MAINT DIST	54	0.2127	606		606	38	644
609000 SPECIAL LIGHT DISTRICT #1	36	0.1418	404		404	26	430
651000 HOUSING SERVICES	207	0.8152	2,321		2,321	147	2,468
661000 FEDERAL HOUSING PROG	702	2.7645	7,872		7,872	499	8,371
662000 LOCAL FUND HOUSING PROG	88	0.3466	987		987	63	1,050
663000 AFFORDABLE HOUSING POOL	54	0.2127	606		606	38	644
701000 EMERGENCY MEDICAL SVCS	233	0.9176	2,613		2,613	166	2,779
702000 JAIL HEALTH CARE	16	0.0630	179		179	11	190
703000 PUBLIC HEALTH	2,077	8.1794	23,290		23,290	1,476	24,766
704000 HHS ADMIN	26	0.1024	292		292	18	310
705000 CHILDREN & FAMILY SVCS	295	1.1617	3,308		3,308	210	3,518
706000 HUMAN SERVICES	977	3.8475	10,955		10,955	694	11,649
708000 OREGON HEALTH PLAN	315	1.2405	3,532		3,532	224	3,756
709000 ANIMAL SERVICES	467	1.8391	5,237		5,237	332	5,569



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
751000 VETERANS SERVICES	53	0.2087	594		594	38	632
752000 AGENCY ON AGING	607	2.3904	6,806		6,806	431	7,237
801000 WASH CO JUSTICE COURT	99	0.3899	1,110		1,110	70	1,180
851000 LAW LIBRARY	175	0.6892	1,962		1,962	124	2,086
901000 COMMUNITY DEVELOPMENT	592	2.3314	6,638		6,638	421	7,059
902000 HOME FUND	49	0.1930	549		549	35	584
951000 AGRICULTURE	4	0.0158	45		45	3	48
961000 WATERMASTER	14	0.0551	157		157	10	167
971000 COOP LIBRARY SERVICES	573	2.2565	6,425		6,425	407	6,832
971015 WEST SLOPE LIBRARY	124	0.4883	1,390		1,390	88	1,478
981000 FAIR COMPLEX	330	1.2996	3,700		3,700	234	3,934
SubTotal	25,393	100.0000	284,737		284,737	16,884	301,621
Total	25,393	100.0000	284,737		284,737	16,884	301,621

Allocation Basis: TOTAL NUMBER OF REQUISITION DIST LINES AND RELEASES

Allocation Source: FY 10-11 WISARD ACTUAL COUNT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - BIDS/RFPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
151000 ADMIN OFFICE	8.00	2.9851	4,669		4,669		4,669
302000 ASSESSMENT & TAXATION	13.00	4.8507	7,587		7,587	498	8,085
351500 FINANCIAL MGMT	4.00	1.4925	2,334		2,334		2,334
352000 HUMAN RESOURCE	3.00	1.1194	1,751		1,751		1,751
352500 INFO TECHNOLOGY SVCS	2.00	0.7463	1,167		1,167		1,167
353000 PURCHASING	9.00	3.3582	5,252		5,252		5,252
353500 FACILITIES MANAGEMENT	71.00	26.4929	41,437		41,437	2,723	44,160
354000 FLEET MANAGEMENT	2.00	0.7463	1,167		1,167	77	1,244
354100 FLEET REPLACEMENT	4.00	1.4925	2,334		2,334	153	2,487
354500 INTERNAL SERVICES	1.00	0.3731	584		584	38	622
358000 FACILITIES CAPITAL PROJ	24.00	8.9552	14,006		14,006	920	14,926
401000 SHERIFF'S OFFICE ADMIN	2.00	0.7463	1,167		1,167	77	1,244
403000 JAIL	3.00	1.1194	1,751		1,751	115	1,866
551000 COMMUNITY CORRECTIONS	4.00	1.4925	2,334		2,334	153	2,487
601000 LONG RANGE PLANNING	8.00	2.9851	4,669		4,669	307	4,976
603000 ENGINEERING	4.00	1.4925	2,334		2,334	153	2,487
606000 LUT OPS & MAINT	27.00	10.0746	15,757		15,757	1,035	16,792
606500 TIF ROAD PROJECT	4.00	1.4925	2,334		2,334	153	2,487
606500 MSTIP 3	10.00	3.7313	5,836		5,836	383	6,219
608000 URBAN ROAD MAINT DIST	4.00	1.4925	2,334		2,334	153	2,487
651000 HOUSING SERVICES	4.00	1.4925	2,334		2,334	153	2,487
661000 FEDERAL HOUSING PROG	26.00	9.7015	15,173		15,173	996	16,169
663000 AFFORDABLE HOUSING POOL	4.00	1.4925	2,334		2,334	153	2,487
703000 PUBLIC HEALTH	11.00	4.1045	6,419		6,419	422	6,841
705000 CHILDREN & FAMILY SVCS	0.50	0.1866	292		292	19	311
706000 HUMAN SERVICES	7.50	2.7985	4,377		4,377	287	4,664



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - BIDS/RFPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
751000 VETERANS SERVICES	4.00	1.4925	2,334		2,334	153	2,487
752000 AGENCY ON AGING	2.00	0.7463	1,167		1,167	77	1,244
851000 LAW LIBRARY	1.00	0.3731	584		584	38	622
971000 COOP LIBRARY SERVICES	1.00	0.3731	584		584	38	622
SubTotal	268.00	100.0000	156,402		156,402	9,274	165,676
Total	268.00	100.0000	156,402		156,402	9,274	165,676

Allocation Basis: WEIGHTED NUMBER OF BIDS & RFP'S

Allocation Source: PURCHASING DIVISION



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
101000 BOARD OF COMMIS	426	426	0
151000 ADMIN OFFICE	5,118	449	4,669
162000	787	787	0
169600 COMMUNITY	190	190	0
201000 COUNTY COUNSEL	1,626	1,626	0
251000 COUNTY AUDITOR	101	101	0
301000 ELECTIONS	1,539	1,539	0
302000 ASSESSMENT &	12,246	4,161	8,085
351010 SS-ADMIN	370	370	0
351015 RISK SVC ADMIN	292	292	0
351500 FINANCIAL MGMT	3,287	953	2,334
352000 HUMAN RESOURCE	3,332	1,581	1,751
352500 INFO TECHNOLOGY	13,401	12,234	1,167
353000 PURCHASING	5,510	258	5,252
353500 FACILITIES	70,806	26,646	44,160
354000 FLEET	13,800	12,556	1,244
354100 FLEET	2,785	298	2,487
354500 INTERNAL	3,913	3,291	622
355500 BLDG EQUIP	489	489	0
356005 PARKS	2,385	2,385	0
356010 METZGER PARK	1,050	1,050	0
357005 LIFE INSURANCE	572	572	0
357005 MEDICAL	1,180	1,180	0
357005 UNEMPLOYMENT	131	131	0
357010 LIABILITY INSUR	1,336	1,336	0
357010 WORKERS COMP	334	334	0
358000 ITS CAPITAL	5,736	5,736	0
358000 FACILITIES CAPITAL	15,999	1,073	14,926
358000 GREENSPACE CAP	357	357	0
359000 REAL PROP	572	572	0
401000 SHERIFF'S OFFICE	5,238	3,994	1,244
401000 LOL - S.O. ADMIN	1,061	1,061	0
402000 LAW ENF SVCS	15,954	15,954	0
402000 DISTRICT PATROL	9,050	9,050	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
402000 LOL - LAW ENF	5,842	5,842	0
403000 JAIL	12,287	10,421	1,866
403000 JAIL COMMISSARY	167	167	0
403000 LOL - JAIL	1,372	1,372	0
404000 COURT SECURITY	215	215	0
406005 TRI-MET CONTRACT	96	96	0
406050 WIN Contracts	334	334	0
406055 ROCN Contract	12	12	0
451000 DISTRICT	5,736	5,736	0
451000 LOL-DISTRICT	96	96	0
452000 CAMI	227	227	0
501000 JUVENILE	3,493	3,493	0
501000 LOL-JUVENILE	263	263	0
502000 CONCILIATION	250	250	0
503000 JUVENILE ADMIN	274	274	0
504000 JUVENILE GRANTS	1,550	1,550	0
505000 STATE HIGH-RISK	942	942	0
551000 COMMUNITY	11,800	9,313	2,487
551500 LOL COMM	179	179	0
601000 LONG RANGE	6,073	1,097	4,976
602000 CURRENT	930	930	0
602000 BUILDING SERVICES	4,185	4,185	0
603000 ENGINEERING	6,661	4,174	2,487
603000 SURVEY PUBLIC	298	298	0
603000 SURVEY	131	131	0
604000 LUT	2,146	2,146	0
605000 CAPITAL PROJECT	1,658	1,658	0
606000 LUT OPS & MAINT	37,194	20,402	16,792
606500 TIF ROAD PROJECT	3,489	1,002	2,487
606500 MSTIP 3	16,831	10,612	6,219
606500 ROAD CAPITAL	3,493	3,493	0
606500 OTIA CAP	298	298	0
608000 URBAN ROAD MAINT	3,131	644	2,487
609000 SPECIAL LIGHT	430	430	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
651000 HOUSING SERVICES	4,955	2,468	2,487
661000 FEDERAL HOUSING	24,540	8,371	16,169
662000 LOCAL FUND	1,050	1,050	0
663000 AFFORDABLE	3,131	644	2,487
701000 EMERGENCY	2,779	2,779	0
702000 JAIL HEALTH CARE	190	190	0
703000 PUBLIC HEALTH	31,607	24,766	6,841
704000 HHS ADMIN	310	310	0
705000 CHILDREN & FAMILY	3,829	3,518	311
706000 HUMAN SERVICES	16,313	11,649	4,664
708000 OREGON HEALTH	3,756	3,756	0
709000 ANIMAL SERVICES	5,569	5,569	0
751000 VETERANS	3,119	632	2,487
752000 AGENCY ON AGING	8,481	7,237	1,244
801000 WASH CO JUSTICE	1,180	1,180	0
851000 LAW LIBRARY	2,708	2,086	622
901000 COMMUNITY	7,059	7,059	0
902000 HOME FUND	584	584	0
951000 AGRICULTURE	48	48	0
961000 WATERMASTER	167	167	0
971000 COOP LIBRARY	7,454	6,832	622
971015 WEST SLOPE	1,478	1,478	0
981000 FAIR COMPLEX	3,934	3,934	0
Direct Billed	0	0	0
Total	467,297	301,621	165,676



WASHINGTON COUNTY, OREGON
353500 Facilities Management
Nature and Extent of Services

The Facilities and Parks Services Division is responsible for the maintenance and repair of structural, electrical and mechanical functions of County owned and leased buildings. The Division oversees janitorial contracts, lease contracts, and grounds maintenance. This Division also manages parks, timber and other County-owned real property. Service is allocated by square footage. See the Horizon Facilities web site for facilities square foot breakdowns.

1. "Facilities Operations and Maintenance" represents both in-house staff and vendors engaged in routine service work on building systems such as machinery (elevators), plumbing, HVAC, security, electrical, painting, environmental, & carpet. This cost is allocated to user departments based on square footage.
2. "Janitorial Services" represent contract costs and supplies for janitorial service. This cost is allocated to user departments based on square footage.
3. "Grounds Maintenance" represents costs of grounds maintenance and repair (including sidewalks and parking lots). This cost is allocated to user departments based on square footage.
4. "Utilities" represents costs related to electric, water, and sewer for various buildings. This cost is allocated to user departments based on square footage.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 353500 FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,024,829			8,024,829
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	18,453	2,449	20,902	
201000 COUNTY COUNSEL	42,227	9,588	51,815	
351010 SS-ADMIN	2,709	438	3,147	
351500 FINANCIAL MGMT	39,078	4,075	43,153	
352000 HUMAN RESOURCE	34,047	3,579	37,626	
352500 INFO TECHNOLOGY SVCS	200,416	21,731	222,147	
353000 PURCHASING	66,497	4,309	70,806	
353500 FACILITIES MANAGEMENT		194,770	194,770	
357010 LIABILITY INSUR		35,694	35,694	
BUILDING DEBT INTEREST		20,015	20,015	
BUILDING DEPRECIATION		59,477	59,477	
Total Allocated Additions:	<u>403,427</u>	<u>356,125</u>	<u>759,552</u>	759,552
Total To Be Allocated:	<u><u>8,428,256</u></u>	<u><u>356,125</u></u>		<u><u>8,784,381</u></u>

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 353500 FACILITIES MANAGEMENT

	Total	General & Admin	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT
Other Expense & Cost					
PERSONAL SERVICES	3,199,495	0	2,887,544	0	311,951
MATERIALS & SERVICES	4,830,390	0	1,602,723	1,021,144	112,065
OTHER EXPENDITURES	112,392	0	112,392	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS: REVENUE	(117,448)	0	(116,943)	(505)	0
Departmental Totals					
Total Expenditures	8,024,829	0	4,485,716	1,020,639	424,016
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	8,024,829	0	4,485,716	1,020,639	424,016
Allocation Step 1					
Inbound- All Others	403,427	403,427	0	0	0
Reallocate Admin Costs		(403,427)	225,508	51,310	21,316
1st Allocation	8,428,256	0	4,711,224	1,071,949	445,332
Allocation Step 2					
Inbound- All Others	356,125	356,125	0	0	0
Reallocate Admin Costs		(356,125)	199,066	45,294	18,817
2nd Allocation	356,125	0	199,066	45,294	18,817
Total For 353500 353500 FACILITIES					
Total Allocated	8,784,381	0	4,910,290	1,117,243	464,149



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 353500 FACILITIES MANAGEMENT

	UTILITIES
<hr/>	
Other Expense & Cost	
PERSONAL SERVICES	0
MATERIALS & SERVICES	2,094,458
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
LESS: REVENUE	0
Departmental Totals	
Total Expenditures	2,094,458
Deductions	
Total Deductions	0
Functional Cost	2,094,458
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	105,293
1st Allocation	2,199,751
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	92,948
2nd Allocation	92,948
Total For 353500 353500 FACILITIES	
Total Allocated	2,292,699



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - OPS & MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,120	0.1433	6,753		6,753		6,753
151000 ADMIN OFFICE	5,019	0.6424	30,264		30,264		30,264
201000 COUNTY COUNSEL	4,648	0.5949	28,027		28,027		28,027
251000 COUNTY AUDITOR	595	0.0762	3,588		3,588		3,588
301000 ELECTIONS	9,868	1.2630	59,503		59,503	2,695	62,198
302000 ASSESSMENT & TAXATION	16,978	2.1730	102,376		102,376	4,637	107,013
351010 SS-ADMIN	1,131	0.1448	6,820		6,820		6,820
351500 FINANCIAL MGMT	4,117	0.5269	24,825		24,825		24,825
352000 HUMAN RESOURCE	5,011	0.6414	30,216		30,216		30,216
352500 INFO TECHNOLOGY SVCS	13,886	1.7773	83,731		83,731		83,731
353000 PURCHASING	931	0.1192	5,614		5,614		5,614
353500 FACILITIES MANAGEMENT	15,948	2.0412	96,165		96,165		96,165
354000 FLEET MANAGEMENT	2,498	0.3197	15,063		15,063	682	15,745
354500 INTERNAL SERVICES	6,285	0.8044	37,898		37,898	1,716	39,614
356005 PARKS	500	0.0640	3,015		3,015	137	3,152
401000 SHERIFF'S OFFICE ADMIN	70,554	9.0302	425,435		425,435	19,269	444,704
402000 DISTRICT PATROL	14,379	1.8404	86,704		86,704	3,927	90,631
402000 LOL - LAW ENF SVCS	6,364	0.8145	38,374		38,374	1,738	40,112
403000 JAIL	236,000	30.2059	1,423,064		1,423,064	64,455	1,487,519
451000 DISTRICT ATTORNEY	20,635	2.6411	124,427		124,427	5,635	130,062
451000 LOL-DISTRICT ATTORNEY	4,767	0.6101	28,745		28,745	1,302	30,047
501000 JUVENILE	29,018	3.7140	174,976		174,976	7,925	182,901
501000 LOL-JUVENILE	1,199	0.1535	7,230		7,230	327	7,557
551000 COMMUNITY CORRECTIONS	56,446	7.2246	340,365		340,365	15,416	355,781
551500 LOL COMM CORRECTIONS	28,971	3.7080	174,693		174,693	7,912	182,605
601000 LONG RANGE PLANNING	3,852	0.4930	23,227		23,227	1,052	24,279



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - OPS & MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
602000 CURRENT PLANNING	5,475	0.7007	33,014		33,014	1,495	34,509
602000 BUILDING SERVICES	7,993	1.0230	48,197		48,197	2,183	50,380
603000 ENGINEERING	9,769	1.2503	58,906		58,906	2,668	61,574
603000 SURVEY PUBLIC LAND CNR	1,162	0.1487	7,007		7,007	317	7,324
603000 SURVEY	671	0.0859	4,046		4,046	183	4,229
604000 LUT ADMINISTRATION	2,715	0.3475	16,371		16,371	741	17,112
605000 CAPITAL PROJECT MGMT	9,653	1.2355	58,207		58,207	2,636	60,843
606000 LUT OPS & MAINT	15,693	2.0086	94,628		94,628	4,286	98,914
651000 HOUSING SERVICES	6,277	0.8034	37,850		37,850	1,714	39,564
701000 EMERGENCY MEDICAL SVCS	375	0.0480	2,261		2,261	102	2,363
703000 PUBLIC HEALTH	30,713	3.9310	185,197		185,197	8,388	193,585
704000 HHS ADMIN	2,050	0.2624	12,361		12,361	560	12,921
705000 CHILDREN & FAMILY SVCS	1,235	0.1581	7,447		7,447	337	7,784
706000 HUMAN SERVICES	7,329	0.9380	44,193		44,193	2,002	46,195
708000 OREGON HEALTH PLAN	2,880	0.3686	17,366		17,366	787	18,153
709000 ANIMAL SERVICES	9,200	1.1775	55,475		55,475	2,513	57,988
751000 VETERANS SERVICES	250	0.0320	1,507		1,507	68	1,575
752000 AGENCY ON AGING	250	0.0320	1,507		1,507	68	1,575
801000 WASH CO JUSTICE COURT	4,340	0.5555	26,170		26,170	1,185	27,355
851000 LAW LIBRARY	4,492	0.5749	27,086		27,086	1,227	28,313
961000 WATERMASTER	1,755	0.2246	10,582		10,582	479	11,061
971000 COOP LIBRARY SERVICES	3,667	0.4693	22,112		22,112	1,001	23,113
971015 WEST SLOPE LIBRARY	750	0.0960	4,522		4,522	205	4,727
OSU EXTENSION SERVICE	2,326	0.2977	14,026		14,026	635	14,661
STATE COURTS	88,462	11.3223	533,419		533,419	24,159	557,578
VISION ACTION NETWORK	790	0.1011	4,764		4,764	216	4,980
WCCCA (911 Center)	316	0.0404	1,905		1,905	86	1,991



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - OPS & MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	781,308	100.0000	4,711,224		4,711,224	199,066	4,910,290
Total	781,308	100.0000	4,711,224		4,711,224	199,066	4,910,290

Allocation Basis: MAINTAINED SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,120	0.2420	2,594		2,594		2,594
151000 ADMIN OFFICE	5,019	1.0843	11,623		11,623		11,623
201000 COUNTY COUNSEL	4,648	1.0042	10,764		10,764		10,764
251000 COUNTY AUDITOR	595	0.1285	1,378		1,378		1,378
301000 ELECTIONS	9,868	2.1319	22,853		22,853	1,088	23,941
302000 ASSESSMENT & TAXATION	16,978	3.6679	39,318		39,318	1,872	41,190
351010 SS-ADMIN	1,131	0.2443	2,619		2,619		2,619
351500 FINANCIAL MGMT	4,117	0.8894	9,534		9,534		9,534
352000 HUMAN RESOURCE	5,011	1.0826	11,605		11,605		11,605
352500 INFO TECHNOLOGY SVCS	13,886	2.9999	32,158		32,158		32,158
353000 PURCHASING	931	0.2011	2,156		2,156		2,156
353500 FACILITIES MANAGEMENT	15,718	3.3957	36,400		36,400		36,400
354000 FLEET MANAGEMENT	2,498	0.5397	5,785		5,785	275	6,060
354500 INTERNAL SERVICES	6,285	1.3578	14,555		14,555	693	15,248
401000 SHERIFF'S OFFICE ADMIN	70,554	15.2425	163,391		163,391	7,781	171,172
402000 DISTRICT PATROL	14,379	3.1064	33,299		33,299	1,586	34,885
402000 LOL - LAW ENF SVCS	6,364	1.3749	14,738		14,738	702	15,440
403000 JAIL	1,000	0.2160	2,316		2,316	110	2,426
451000 DISTRICT ATTORNEY	20,635	4.4580	47,787		47,787	2,276	50,063
451000 LOL-DISTRICT ATTORNEY	4,767	1.0299	11,040		11,040	526	11,566
501000 JUVENILE	21,568	4.6595	49,948		49,948	2,379	52,327
501000 LOL-JUVENILE	1,199	0.2590	2,777		2,777	132	2,909
551000 COMMUNITY CORRECTIONS	13,494	2.9152	31,250		31,250	1,488	32,738
551500 LOL COMM CORRECTIONS	2,716	0.5868	6,290		6,290	300	6,590
601000 LONG RANGE PLANNING	3,852	0.8322	8,921		8,921	425	9,346
602000 CURRENT PLANNING	5,475	1.1828	12,679		12,679	604	13,283



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
602000 BUILDING SERVICES	7,993	1.7268	18,510		18,510	882	19,392
603000 ENGINEERING	9,769	2.1105	22,623		22,623	1,077	23,700
603000 SURVEY PUBLIC LAND CNR	1,162	0.2510	2,691		2,691	128	2,819
603000 SURVEY	671	0.1450	1,554		1,554	74	1,628
604000 LUT ADMINISTRATION	2,715	0.5865	6,287		6,287	299	6,586
605000 CAPITAL PROJECT MGMT	9,653	2.0854	22,355		22,355	1,065	23,420
606000 LUT OPS & MAINT	15,693	3.3903	36,342		36,342	1,731	38,073
651000 HOUSING SERVICES	6,277	1.3561	14,536		14,536	692	15,228
701000 EMERGENCY MEDICAL SVCS	375	0.0810	868		868	41	909
703000 PUBLIC HEALTH	35,376	7.6426	81,925		81,925	3,901	85,826
704000 HHS ADMIN	2,050	0.4429	4,747		4,747	226	4,973
705000 CHILDREN & FAMILY SVCS	1,235	0.2668	2,860		2,860	136	2,996
706000 HUMAN SERVICES	6,719	1.4516	15,560		15,560	741	16,301
708000 OREGON HEALTH PLAN	2,880	0.6222	6,670		6,670	318	6,988
709000 ANIMAL SERVICES	920	0.1988	2,131		2,131	101	2,232
801000 WASH CO JUSTICE COURT	4,340	0.9376	10,051		10,051	479	10,530
851000 LAW LIBRARY	1,862	0.4023	4,312		4,312	205	4,517
901000 COMMUNITY DEVELOPMENT	1,630	0.3521	3,775		3,775	180	3,955
961000 WATERMASTER	1,755	0.3792	4,064		4,064	194	4,258
971000 COOP LIBRARY SERVICES	3,667	0.7922	8,492		8,492	404	8,896
971015 WEST SLOPE LIBRARY	750	0.1620	1,737		1,737	83	1,820
OSU EXTENSION SERVICE	2,326	0.5025	5,387		5,387	257	5,644
STATE COURTS	88,462	19.1114	204,864		204,864	9,756	214,620
VISION ACTION NETWORK	790	0.1707	1,830		1,830	87	1,917
SubTotal	462,878	100.0000	1,071,949		1,071,949	45,294	1,117,243
Total	462,878	100.0000	1,071,949		1,071,949	45,294	1,117,243



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Allocation Basis: SQUARE FOOTAGE OF LOCATIONS SERVED

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - GROUNDS MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,120	0.1285	572		572		572
151000 ADMIN OFFICE	5,019	0.5757	2,564		2,564		2,564
201000 COUNTY COUNSEL	4,648	0.5331	2,374		2,374		2,374
251000 COUNTY AUDITOR	595	0.0682	304		304		304
301000 ELECTIONS	9,868	1.1319	5,041		5,041	227	5,268
302000 ASSESSMENT & TAXATION	16,978	1.9474	8,672		8,672	390	9,062
351010 SS-ADMIN	1,131	0.1297	578		578		578
351500 FINANCIAL MGMT	4,117	0.4722	2,103		2,103		2,103
352000 HUMAN RESOURCE	5,011	0.5748	2,560		2,560		2,560
352500 INFO TECHNOLOGY SVCS	13,886	1.5927	7,093		7,093		7,093
353000 PURCHASING	931	0.1068	476		476		476
353500 FACILITIES MANAGEMENT	15,948	1.8292	8,146		8,146		8,146
354000 FLEET MANAGEMENT	39,924	4.5793	20,393		20,393	917	21,310
354500 INTERNAL SERVICES	6,285	0.7209	3,210		3,210	144	3,354
401000 SHERIFF'S OFFICE ADMIN	70,554	8.0926	36,039		36,039	1,620	37,659
402000 DISTRICT PATROL	14,379	1.6493	7,345		7,345	330	7,675
402000 LOL - LAW ENF SVCS	6,364	0.7300	3,251		3,251	146	3,397
403000 JAIL	236,000	27.0694	120,546		120,546	5,423	125,969
451000 DISTRICT ATTORNEY	20,635	2.3668	10,540		10,540	474	11,014
451000 LOL-DISTRICT ATTORNEY	4,767	0.5468	2,435		2,435	109	2,544
501000 JUVENILE	29,018	3.3284	14,822		14,822	666	15,488
501000 LOL-JUVENILE	1,199	0.1375	612		612	28	640
551000 COMMUNITY CORRECTIONS	56,446	6.4744	28,832		28,832	1,296	30,128
551500 LOL COMM CORRECTIONS	28,971	3.3230	14,798		14,798	665	15,463
601000 LONG RANGE PLANNING	3,852	0.4418	1,968		1,968	88	2,056
602000 CURRENT PLANNING	5,475	0.6280	2,797		2,797	126	2,923



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - GROUNDS MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
602000 BUILDING SERVICES	7,993	0.9168	4,083		4,083	184	4,267
603000 ENGINEERING	9,769	1.1205	4,990		4,990	224	5,214
603000 SURVEY PUBLIC LAND CNR	1,162	0.1333	594		594	27	621
603000 SURVEY	671	0.0770	343		343	15	358
604000 LUT ADMINISTRATION	2,715	0.3114	1,387		1,387	62	1,449
605000 CAPITAL PROJECT MGMT	9,653	1.1072	4,931		4,931	222	5,153
606000 LUT OPS & MAINT	70,296	8.0630	35,907		35,907	1,614	37,521
651000 HOUSING SERVICES	6,277	0.7200	3,206		3,206	144	3,350
701000 EMERGENCY MEDICAL SVCS	375	0.0430	192		192	9	201
703000 PUBLIC HEALTH	30,213	3.4654	15,433		15,433	694	16,127
704000 HHS ADMIN	2,050	0.2351	1,047		1,047	47	1,094
705000 CHILDREN & FAMILY SVCS	1,235	0.1417	631		631	28	659
706000 HUMAN SERVICES	7,329	0.8406	3,744		3,744	168	3,912
708000 OREGON HEALTH PLAN	2,880	0.3303	1,471		1,471	66	1,537
709000 ANIMAL SERVICES	9,200	1.0552	4,699		4,699	211	4,910
801000 WASH CO JUSTICE COURT	4,340	0.4978	2,217		2,217	100	2,317
851000 LAW LIBRARY	4,492	0.5152	2,295		2,295	103	2,398
961000 WATERMASTER	1,755	0.2013	896		896	40	936
971000 COOP LIBRARY SERVICES	3,667	0.4206	1,873		1,873	84	1,957
971015 WEST SLOPE LIBRARY	750	0.0860	383		383	17	400
OSU EXTENSION SERVICE	2,326	0.2668	1,188		1,188	53	1,241
STATE COURTS	88,462	10.1466	45,186		45,186	2,031	47,217
VISION ACTION NETWORK	790	0.0906	404		404	18	422
WCCCA (911 Center)	316	0.0362	161		161	7	168
SubTotal	871,837	100.0000	445,332		445,332	18,817	464,149
Total	871,837	100.0000	445,332		445,332	18,817	464,149



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Allocation Basis: SQUARE FOOTAGE OF LOCATIONS SERVED

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	1,120	0.1726	3,796		3,796		3,796
151000 ADMIN OFFICE	5,019	0.7734	17,013		17,013		17,013
201000 COUNTY COUNSEL	4,648	0.7162	15,755		15,755		15,755
251000 COUNTY AUDITOR	595	0.0917	2,017		2,017		2,017
301000 ELECTIONS	9,868	1.5206	33,450		33,450	1,538	34,988
302000 ASSESSMENT & TAXATION	16,978	2.6162	57,550		57,550	2,645	60,195
351010 SS-ADMIN	1,131	0.1743	3,834		3,834		3,834
351500 FINANCIAL MGMT	4,117	0.6344	13,955		13,955		13,955
352000 HUMAN RESOURCE	5,011	0.7722	16,986		16,986		16,986
352500 INFO TECHNOLOGY SVCS	13,886	2.1398	47,069		47,069		47,069
353000 PURCHASING	931	0.1435	3,156		3,156		3,156
353500 FACILITIES MANAGEMENT	15,948	2.4575	54,059		54,059		54,059
354500 INTERNAL SERVICES	6,285	0.9685	21,304		21,304	979	22,283
401000 SHERIFF'S OFFICE ADMIN	70,554	10.8720	239,157		239,157	10,993	250,150
402000 DISTRICT PATROL	14,379	2.2157	48,741		48,741	2,240	50,981
402000 LOL - LAW ENF SVCS	6,364	0.9807	21,572		21,572	992	22,564
403000 JAIL	236,000	36.3661	799,972		799,972	36,772	836,744
451000 DISTRICT ATTORNEY	20,635	3.1797	69,947		69,947	3,215	73,162
451000 LOL-DISTRICT ATTORNEY	4,767	0.7346	16,159		16,159	743	16,902
501000 JUVENILE	29,018	4.4715	98,362		98,362	4,521	102,883
501000 LOL-JUVENILE	1,199	0.1848	4,064		4,064	187	4,251
551000 COMMUNITY CORRECTIONS	13,494	2.0794	45,741		45,741	2,103	47,844
551500 LOL COMM CORRECTIONS	2,716	0.4185	9,206		9,206	423	9,629
601000 LONG RANGE PLANNING	3,852	0.5936	13,057		13,057	600	13,657
602000 CURRENT PLANNING	5,475	0.8437	18,559		18,559	853	19,412
602000 BUILDING SERVICES	7,993	1.2317	27,094		27,094	1,245	28,339



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
603000 ENGINEERING	307	0.0473	1,041		1,041	48	1,089
603000 SURVEY PUBLIC LAND CNR	305	0.0470	1,034		1,034	48	1,082
603000 SURVEY	671	0.1034	2,274		2,274	105	2,379
604000 LUT ADMINISTRATION	2,598	0.4003	8,806		8,806	405	9,211
651000 HOUSING SERVICES	6,277	0.9673	21,277		21,277	978	22,255
701000 EMERGENCY MEDICAL SVCS	375	0.0578	1,271		1,271	58	1,329
703000 PUBLIC HEALTH	30,213	4.6557	102,413		102,413	4,708	107,121
704000 HHS ADMIN	2,050	0.3159	6,949		6,949	319	7,268
705000 CHILDREN & FAMILY SVCS	1,235	0.1903	4,186		4,186	192	4,378
706000 HUMAN SERVICES	6,719	1.0354	22,775		22,775	1,047	23,822
708000 OREGON HEALTH PLAN	2,880	0.4438	9,762		9,762	449	10,211
801000 WASH CO JUSTICE COURT	4,340	0.6688	14,711		14,711	676	15,387
851000 LAW LIBRARY	4,492	0.6922	15,227		15,227	700	15,927
971000 COOP LIBRARY SERVICES	3,667	0.5651	12,430		12,430	571	13,001
OSU EXTENSION SERVICE	2,326	0.3584	7,884		7,884	362	8,246
STATE COURTS	77,407	11.9280	262,387		262,387	12,061	274,448
VISION ACTION NETWORK	790	0.1217	2,678		2,678	123	2,801
WCCCA (911 Center)	316	0.0487	1,071		1,071	49	1,120
SubTotal	648,951	100.0000	2,199,751		2,199,751	92,948	2,292,699
Total	648,951	100.0000	2,199,751		2,199,751	92,948	2,292,699

Allocation Basis: SQUARE FOOTAGE OF LOCATIONS SERVED

Allocation Source: FACILITIES MANAGEMENT



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
101000 BOARD OF COMMIS	13,715	6,753	2,594	572	3,796
151000 ADMIN OFFICE	61,464	30,264	11,623	2,564	17,013
201000 COUNTY COUNSEL	56,920	28,027	10,764	2,374	15,755
251000 COUNTY AUDITOR	7,287	3,588	1,378	304	2,017
301000 ELECTIONS	126,395	62,198	23,941	5,268	34,988
302000 ASSESSMENT &	217,460	107,013	41,190	9,062	60,195
351010 SS-ADMIN	13,851	6,820	2,619	578	3,834
351500 FINANCIAL MGMT	50,417	24,825	9,534	2,103	13,955
352000 HUMAN RESOURCE	61,367	30,216	11,605	2,560	16,986
352500 INFO TECHNOLOGY	170,051	83,731	32,158	7,093	47,069
353000 PURCHASING	11,402	5,614	2,156	476	3,156
353500 FACILITIES	194,770	96,165	36,400	8,146	54,059
354000 FLEET	43,115	15,745	6,060	21,310	0
354500 INTERNAL	80,499	39,614	15,248	3,354	22,283
356005 PARKS	3,152	3,152	0	0	0
401000 SHERIFF'S OFFICE	903,685	444,704	171,172	37,659	250,150
402000 DISTRICT PATROL	184,172	90,631	34,885	7,675	50,981
402000 LOL - LAW ENF	81,513	40,112	15,440	3,397	22,564
403000 JAIL	2,452,658	1,487,519	2,426	125,969	836,744
451000 DISTRICT	264,301	130,062	50,063	11,014	73,162
451000 LOL-DISTRICT	61,059	30,047	11,566	2,544	16,902
501000 JUVENILE	353,599	182,901	52,327	15,488	102,883
501000 LOL-JUVENILE	15,357	7,557	2,909	640	4,251
551000 COMMUNITY	466,491	355,781	32,738	30,128	47,844
551500 LOL COMM	214,287	182,605	6,590	15,463	9,629
601000 LONG RANGE	49,338	24,279	9,346	2,056	13,657
602000 CURRENT	70,127	34,509	13,283	2,923	19,412
602000 BUILDING SERVICES	102,378	50,380	19,392	4,267	28,339
603000 ENGINEERING	91,577	61,574	23,700	5,214	1,089
603000 SURVEY PUBLIC	11,846	7,324	2,819	621	1,082
603000 SURVEY	8,594	4,229	1,628	358	2,379
604000 LUT	34,358	17,112	6,586	1,449	9,211
605000 CAPITAL PROJECT	89,416	60,843	23,420	5,153	0
606000 LUT OPS & MAINT	174,508	98,914	38,073	37,521	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
651000 HOUSING SERVICES	80,397	39,564	15,228	3,350	22,255
701000 EMERGENCY	4,802	2,363	909	201	1,329
703000 PUBLIC HEALTH	402,659	193,585	85,826	16,127	107,121
704000 HHS ADMIN	26,256	12,921	4,973	1,094	7,268
705000 CHILDREN & FAMILY	15,817	7,784	2,996	659	4,378
706000 HUMAN SERVICES	90,230	46,195	16,301	3,912	23,822
708000 OREGON HEALTH	36,889	18,153	6,988	1,537	10,211
709000 ANIMAL SERVICES	65,130	57,988	2,232	4,910	0
751000 VETERANS	1,575	1,575	0	0	0
752000 AGENCY ON AGING	1,575	1,575	0	0	0
801000 WASH CO JUSTICE	55,589	27,355	10,530	2,317	15,387
851000 LAW LIBRARY	51,155	28,313	4,517	2,398	15,927
901000 COMMUNITY	3,955	0	3,955	0	0
961000 WATERMASTER	16,255	11,061	4,258	936	0
971000 COOP LIBRARY	46,967	23,113	8,896	1,957	13,001
971015 WEST SLOPE	6,947	4,727	1,820	400	0
OSU EXTENSION SERVICE	29,792	14,661	5,644	1,241	8,246
STATE COURTS	1,093,863	557,578	214,620	47,217	274,448
VISION ACTION NETWORK	10,120	4,980	1,917	422	2,801
WCCCA (911 Center)	3,279	1,991	0	168	1,120
Direct Billed	0	0	0	0	0
Total	8,784,381	4,910,290	1,117,243	464,149	2,292,699



WASHINGTON COUNTY, OREGON

357010 Liability & Casualty

Nature and Extent of Services

This fund pays for actual claims costs, adjustment services and legal services for the County's self-insured liability and casualty program. The fund also pays for property insurance and bond premiums and for liability insurance where the County is not self-insured.

Due to the volatility of costs from year to year for this service, costs distributed through this plan are based on the projected costs known for FY 12-13, rather than budgeted costs for FY 11-12. While this is a departure from the basis used for other cost centers in the plan, the use of known costs will minimize the carry forward adjustment arising when the plan is reconciled to actual FY 11-12 costs.

1. "General Liability" is distributed based upon claims history and loss exposure with total projected claim costs provided by the County's actuary.
2. "Real Property" is distributed based on square footage per program.
3. "Auto Property", "Inland Marine", and "Auto Liability" are distributed based on 50% due to claims history and 50% due to mileage tracked by the Fleet Division of Support Services. If the percentage of miles driven is less than .03% of the total County miles and there is no claims history, a minimum charge of \$150 is applied.

Schedule 13.1

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 357010 LIABILITY INSUR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,413,072			1,413,072
351015 RISK SVC ADMIN	237,938	16,537	254,475	
351500 FINANCIAL MGMT	5,975	617	6,592	
353000 PURCHASING	1,256	80	1,336	
Total Allocated Additions:	<u>245,169</u>	<u>17,234</u>	<u>262,403</u>	<u>262,403</u>
Total To Be Allocated:	<u><u>1,658,241</u></u>	<u><u>17,234</u></u>		<u><u>1,675,475</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 357010 LIABILITY INSUR

	Total	General & Admin	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
Other Expense & Cost					
General Liability	894,083	0	894,083	0	0
Real Property	227,790	0	0	227,790	0
Auto Insurance	291,199	0	0	0	291,199
Departmental Totals					
Total Expenditures	1,413,072	0	894,083	227,790	291,199
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,413,072	0	894,083	227,790	291,199
Allocation Step 1					
Inbound- All Others	245,169	245,169	0	0	0
Reallocate Admin Costs		(245,169)	155,124	39,522	50,523
1st Allocation	1,658,241	0	1,049,207	267,312	341,722
Allocation Step 2					
Inbound- All Others	17,234	17,234	0	0	0
Reallocate Admin Costs		(17,234)	10,905	2,778	3,551
2nd Allocation	17,234	0	10,905	2,778	3,551
Total For 357010-504 357010 LIABILITY INSUR					
Total Allocated	1,675,475	0	1,060,112	270,090	345,273



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - GEN LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	600.00	0.0535	561		561		561
151000 ADMIN OFFICE	2,400.00	0.2139	2,244		2,244		2,244
201000 COUNTY COUNSEL	2,600.00	0.2317	2,431		2,431		2,431
251000 COUNTY AUDITOR	200.00	0.0178	187		187		187
301000 ELECTIONS	2,600.00	0.2317	2,431		2,431	27	2,458
302000 ASSESSMENT & TAXATION	11,800.00	1.0517	11,034		11,034	121	11,155
351010 SS-ADMIN	1,200.00	0.1070	1,122		1,122		1,122
351015 RISK SVC ADMIN	600.00	0.0535	561		561		561
351500 FINANCIAL MGMT	2,600.00	0.2317	2,431		2,431		2,431
352000 HUMAN RESOURCE	2,500.00	0.2228	2,338		2,338		2,338
352500 INFO TECHNOLOGY SVCS	13,300.00	1.1854	12,437		12,437		12,437
353000 PURCHASING	600.00	0.0535	561		561		561
353500 FACILITIES MANAGEMENT	31,200.00	2.7807	29,176		29,176		29,176
354000 FLEET MANAGEMENT	6,200.00	0.5526	5,798		5,798	64	5,862
354500 INTERNAL SERVICES	2,600.00	0.2317	2,431		2,431	27	2,458
356005 PARKS	900.00	0.0802	842		842	9	851
356010 METZGER PARK	200.00	0.0178	187		187	2	189
401000 SHERIFF'S OFFICE ADMIN	54,400.00	4.8485	50,871		50,871	557	51,428
401000 LOL - S.O. ADMIN	1,200.00	0.1070	1,122		1,122	12	1,134
402000 LAW ENF SVCS	81,100.00	7.2282	75,838		75,838	831	76,669
402000 DISTRICT PATROL	27,000.00	2.4064	25,248		25,248	277	25,525
402000 LOL - LAW ENF SVCS	11,800.00	1.0517	11,034		11,034	121	11,155
403000 JAIL	307,400.00	27.3976	287,457		287,457	3,151	290,608
403000 LOL - JAIL	2,600.00	0.2317	2,431		2,431	27	2,458
404000 COURT SECURITY FUND	100.00	0.0089	94		94	1	95
451000 DISTRICT ATTORNEY	12,200.00	1.0873	11,408		11,408	125	11,533



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - GEN LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
451000 LOL-DISTRICT ATTORNEY	3,100.00	0.2763	2,899		2,899	32	2,931
452000 CAMI	100.00	0.0089	94		94	1	95
501000 JUVENILE	5,400.00	0.4813	5,050		5,050	55	5,105
501000 LOL-JUVENILE	800.00	0.0713	748		748	8	756
502000 CONCILIATION PROGRAM	700.00	0.0624	655		655	7	662
503000 JUVENILE ADMIN	1,800.00	0.1604	1,683		1,683	18	1,701
504000 JUVENILE GRANTS	1,200.00	0.1070	1,122		1,122	12	1,134
551000 COMMUNITY CORRECTIONS	56,700.00	5.0535	53,021		53,021	581	53,602
551500 LOL COMM CORRECTIONS	4,500.00	0.4011	4,208		4,208	46	4,254
601000 LONG RANGE PLANNING	3,700.00	0.3298	3,460		3,460	38	3,498
602000 CURRENT PLANNING	3,500.00	0.3119	3,273		3,273	36	3,309
602000 BUILDING SERVICES	118,200.00	10.5348	110,531		110,531	1,211	111,742
603000 ENGINEERING	8,500.00	0.7576	7,949		7,949	87	8,036
603000 SURVEY PUBLIC LAND CNR	1,200.00	0.1070	1,122		1,122	12	1,134
603000 SURVEY	700.00	0.0624	655		655	7	662
604000 LUT ADMINISTRATION	9,800.00	0.8734	9,164		9,164	100	9,264
605000 CAPITAL PROJECT MGMT	19,000.00	1.6934	17,767		17,767	195	17,962
606000 LUT OPS & MAINT	226,100.00	20.1515	211,431		211,431	2,317	213,748
651000 HOUSING SERVICES	9,600.00	0.8556	8,977		8,977	98	9,075
701000 EMERGENCY MEDICAL SVCS	1,000.00	0.0891	935		935	10	945
703000 PUBLIC HEALTH	22,300.00	1.9875	20,853		20,853	229	21,082
704000 HHS ADMIN	1,300.00	0.1159	1,216		1,216	13	1,229
705000 CHILDREN & FAMILY SVCS	1,900.00	0.1693	1,777		1,777	19	1,796
706000 HUMAN SERVICES	7,900.00	0.7041	7,387		7,387	81	7,468
709000 ANIMAL SERVICES	2,700.00	0.2406	2,525		2,525	28	2,553
751000 VETERANS SERVICES	900.00	0.0802	842		842	9	851
752000 AGENCY ON AGING	10,500.00	0.9358	9,819		9,819	108	9,927



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - GEN LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
801000 WASH CO JUSTICE COURT	900.00	0.0802	842		842	9	851
851000 LAW LIBRARY	700.00	0.0624	655		655	7	662
901000 COMMUNITY DEVELOPMENT	6,400.00	0.5704	5,985		5,985	66	6,051
951000 AGRICULTURE	400.00	0.0357	374		374	4	378
961000 WATERMASTER	300.00	0.0267	281		281	3	284
971000 COOP LIBRARY SERVICES	7,000.00	0.6239	6,546		6,546	72	6,618
971015 WEST SLOPE LIBRARY	1,000.00	0.0891	935		935	10	945
981000 FAIR COMPLEX	2,300.00	0.2050	2,151		2,151	24	2,175
SubTotal	1,122,000.00	100.0000	1,049,207		1,049,207	10,905	1,060,112
Total	1,122,000.00	100.0000	1,049,207		1,049,207	10,905	1,060,112

Allocation Basis: ACTUAL DETERMINED COST ALLOCATION

Allocation Source: RISK SERVICES ADMIN

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - REAL PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,120	0.1370	366		366		366
151000 ADMIN OFFICE	5,019	0.6140	1,641		1,641		1,641
201000 COUNTY COUNSEL	4,648	0.5686	1,520		1,520		1,520
251000 COUNTY AUDITOR	595	0.0728	195		195		195
301000 ELECTIONS	9,868	1.2072	3,227		3,227	36	3,263
302000 ASSESSMENT & TAXATION	16,978	2.0771	5,552		5,552	62	5,614
351010 SS-ADMIN	1,131	0.1384	370		370		370
351500 FINANCIAL MGMT	4,117	0.5037	1,346		1,346		1,346
352000 HUMAN RESOURCE	5,011	0.6130	1,639		1,639		1,639
352500 INFO TECHNOLOGY SVCS	13,886	1.6988	4,541		4,541		4,541
353000 PURCHASING	931	0.1139	304		304		304
353500 FACILITIES MANAGEMENT	15,948	1.9511	5,215		5,215		5,215
354000 FLEET MANAGEMENT	2,498	0.3056	817		817	9	826
354500 INTERNAL SERVICES	6,285	0.7689	2,055		2,055	23	2,078
356005 PARKS	12,500	1.5292	4,088		4,088	45	4,133
401000 SHERIFF'S OFFICE ADMIN	70,554	8.6315	23,073		23,073	256	23,329
402000 DISTRICT PATROL	14,379	1.7591	4,702		4,702	52	4,754
402000 LOL - LAW ENF SVCS	6,364	0.7786	2,081		2,081	23	2,104
403000 JAIL	236,000	28.8721	77,180		77,180	862	78,042
451000 DISTRICT ATTORNEY	20,635	2.5245	6,748		6,748	75	6,823
451000 LOL-DISTRICT ATTORNEY	4,767	0.5832	1,559		1,559	17	1,576
501000 JUVENILE	29,018	3.5500	9,490		9,490	105	9,595
501000 LOL-JUVENILE	1,199	0.1467	392		392	4	396
551000 COMMUNITY CORRECTIONS	56,446	6.9056	18,459		18,459	205	18,664
551500 LOL COMM CORRECTIONS	28,971	3.5443	9,474		9,474	105	9,579
601000 LONG RANGE PLANNING	3,852	0.4713	1,260		1,260	14	1,274



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - REAL PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
602000 CURRENT PLANNING	5,475	0.6698	1,790		1,790	20	1,810
602000 BUILDING SERVICES	7,993	0.9779	2,614		2,614	29	2,643
603000 ENGINEERING	9,769	1.1951	3,195		3,195	35	3,230
603000 SURVEY PUBLIC LAND CNR	1,162	0.1422	380		380	4	384
603000 SURVEY	671	0.0821	219		219	2	221
604000 LUT ADMINISTRATION	2,715	0.3322	888		888	10	898
605000 CAPITAL PROJECT MGMT	9,653	1.1809	3,157		3,157	35	3,192
606000 LUT OPS & MAINT	15,693	1.9199	5,132		5,132	57	5,189
651000 HOUSING SERVICES	6,277	0.7679	2,053		2,053	23	2,076
701000 EMERGENCY MEDICAL SVCS	375	0.0459	123		123	1	124
703000 PUBLIC HEALTH	30,713	3.7574	10,044		10,044	112	10,156
704000 HHS ADMIN	2,050	0.2508	670		670	7	677
705000 CHILDREN & FAMILY SVCS	1,235	0.1511	404		404	4	408
706000 HUMAN SERVICES	7,329	0.8966	2,397		2,397	27	2,424
708000 OREGON HEALTH PLAN	2,880	0.3523	942		942	10	952
709000 ANIMAL SERVICES	9,200	1.1255	3,009		3,009	33	3,042
751000 VETERANS SERVICES	250	0.0306	82		82	1	83
752000 AGENCY ON AGING	250	0.0306	82		82	1	83
801000 WASH CO JUSTICE COURT	4,340	0.5310	1,419		1,419	16	1,435
851000 LAW LIBRARY	4,492	0.5495	1,469		1,469	16	1,485
961000 WATERMASTER	1,755	0.2147	574		574	6	580
971000 COOP LIBRARY SERVICES	3,667	0.4486	1,199		1,199	13	1,212
971015 WEST SLOPE LIBRARY	6,142	0.7514	2,009		2,009	22	2,031
981000 FAIR COMPLEX	18,698	2.2875	6,115		6,115	68	6,183
OSU EXTENSION SERVICE	2,326	0.2846	761		761	8	769
STATE COURTS	88,462	10.8224	28,930		28,930	321	29,251
VISION ACTION NETWORK	790	0.0966	258		258	3	261



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - REAL PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WCCCA (911 Center)	316	0.0387	103		103	1	104
SubTotal	817,398	100.0000	267,312		267,312	2,778	270,090
Total	817,398	100.0000	267,312		267,312	2,778	270,090

Allocation Basis: REAL PROPERTY SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - AUTO INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	150	0.0515	176		176		176
151000 ADMIN OFFICE	150	0.0515	176		176		176
301000 ELECTIONS	150	0.0515	176		176	2	178
302000 ASSESSMENT & TAXATION	150	0.0515	176		176	2	178
351010 SS-ADMIN	150	0.0515	176		176		176
351500 FINANCIAL MGMT	150	0.0515	176		176		176
352000 HUMAN RESOURCE	150	0.0515	176		176		176
352500 INFO TECHNOLOGY SVCS	743	0.2551	872		872		872
353000 PURCHASING	150	0.0515	176		176		176
353500 FACILITIES MANAGEMENT	1,111	0.3814	1,303		1,303		1,303
354000 FLEET MANAGEMENT	203	0.0697	238		238	2	240
354500 INTERNAL SERVICES	295	0.1013	346		346	4	350
356005 PARKS	1,013	0.3478	1,188		1,188	12	1,200
401000 SHERIFF'S OFFICE ADMIN	1,523	0.5229	1,787		1,787	19	1,806
402000 LAW ENF SVCS	170,855	58.6582	200,450		200,450	2,102	202,552
403000 JAIL	2,998	1.0293	3,517		3,517	37	3,554
403000 LOL - JAIL	283	0.0972	332		332	3	335
451000 DISTRICT ATTORNEY	150	0.0515	176		176	2	178
501000 JUVENILE	7,211	2.4757	8,460		8,460	89	8,549
503000 JUVENILE ADMIN	150	0.0515	176		176	2	178
504000 JUVENILE GRANTS	167	0.0573	196		196	2	198
505000 STATE HIGH-RISK PREVENT	205	0.0704	241		241	3	244
551000 COMMUNITY CORRECTIONS	1,031	0.3540	1,210		1,210	13	1,223
601000 LONG RANGE PLANNING	150	0.0515	176		176	2	178
602000 CURRENT PLANNING	152	0.0522	178		178	2	180
602000 BUILDING SERVICES	15,151	5.2017	17,775		17,775	186	17,961



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - AUTO INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
603000 ENGINEERING	4,867	1.6710	5,710		5,710	60	5,770
603000 SURVEY PUBLIC LAND CNR	835	0.2867	980		980	10	990
604000 LUT ADMINISTRATION	150	0.0515	176		176	2	178
605000 CAPITAL PROJECT MGMT	10,115	3.4727	11,867		11,867	124	11,991
606000 LUT OPS & MAINT	37,045	12.7184	43,462		43,462	456	43,918
651000 HOUSING SERVICES	150	0.0515	176		176	2	178
703000 PUBLIC HEALTH	6,450	2.2144	7,567		7,567	79	7,646
705000 CHILDREN & FAMILY SVCS	150	0.0515	176		176	2	178
706000 HUMAN SERVICES	343	0.1178	402		402	4	406
708000 OREGON HEALTH PLAN	150	0.0515	176		176	2	178
709000 ANIMAL SERVICES	18,489	6.3477	21,691		21,691	228	21,919
751000 VETERANS SERVICES	150	0.0515	176		176	2	178
752000 AGENCY ON AGING	150	0.0515	176		176	2	178
851000 LAW LIBRARY	150	0.0515	176		176	2	178
901000 COMMUNITY DEVELOPMENT	268	0.0920	314		314	3	317
961000 WATERMASTER	155	0.0532	182		182	2	184
971000 COOP LIBRARY SERVICES	6,913	2.3734	8,110		8,110	85	8,195
981000 FAIR COMPLEX	150	0.0515	176		176	2	178
SubTotal	291,271	100.0000	341,722		341,722	3,551	345,273
Total	291,271	100.0000	341,722		341,722	3,551	345,273

Allocation Basis: BASED ON REPORTED LOSSES AND MILAGES

Allocation Source: RISK SERVICES ADMIN



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
101000 BOARD OF COMMIS	1,103	561	366	176
151000 ADMIN OFFICE	4,061	2,244	1,641	176
201000 COUNTY COUNSEL	3,951	2,431	1,520	0
251000 COUNTY AUDITOR	382	187	195	0
301000 ELECTIONS	5,899	2,458	3,263	178
302000 ASSESSMENT &	16,947	11,155	5,614	178
351010 SS-ADMIN	1,668	1,122	370	176
351015 RISK SVC ADMIN	561	561	0	0
351500 FINANCIAL MGMT	3,953	2,431	1,346	176
352000 HUMAN RESOURCE	4,153	2,338	1,639	176
352500 INFO TECHNOLOGY	17,850	12,437	4,541	872
353000 PURCHASING	1,041	561	304	176
353500 FACILITIES	35,694	29,176	5,215	1,303
354000 FLEET	6,928	5,862	826	240
354500 INTERNAL	4,886	2,458	2,078	350
356005 PARKS	6,184	851	4,133	1,200
356010 METZGER PARK	189	189	0	0
401000 SHERIFF'S OFFICE	76,563	51,428	23,329	1,806
401000 LOL - S.O. ADMIN	1,134	1,134	0	0
402000 LAW ENF SVCS	279,221	76,669	0	202,552
402000 DISTRICT PATROL	30,279	25,525	4,754	0
402000 LOL - LAW ENF	13,259	11,155	2,104	0
403000 JAIL	372,204	290,608	78,042	3,554
403000 LOL - JAIL	2,793	2,458	0	335
404000 COURT SECURITY	95	95	0	0
451000 DISTRICT	18,534	11,533	6,823	178
451000 LOL-DISTRICT	4,507	2,931	1,576	0
452000 CAMI	95	95	0	0
501000 JUVENILE	23,249	5,105	9,595	8,549
501000 LOL-JUVENILE	1,152	756	396	0
502000 CONCILIATION	662	662	0	0
503000 JUVENILE ADMIN	1,879	1,701	0	178
504000 JUVENILE GRANTS	1,332	1,134	0	198
505000 STATE HIGH-RISK	244	0	0	244



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
551000 COMMUNITY	73,489	53,602	18,664	1,223
551500 LOL COMM	13,833	4,254	9,579	0
601000 LONG RANGE	4,950	3,498	1,274	178
602000 CURRENT	5,299	3,309	1,810	180
602000 BUILDING SERVICES	132,346	111,742	2,643	17,961
603000 ENGINEERING	17,036	8,036	3,230	5,770
603000 SURVEY PUBLIC	2,508	1,134	384	990
603000 SURVEY	883	662	221	0
604000 LUT	10,340	9,264	898	178
605000 CAPITAL PROJECT	33,145	17,962	3,192	11,991
606000 LUT OPS & MAINT	262,855	213,748	5,189	43,918
651000 HOUSING SERVICES	11,329	9,075	2,076	178
701000 EMERGENCY	1,069	945	124	0
703000 PUBLIC HEALTH	38,884	21,082	10,156	7,646
704000 HHS ADMIN	1,906	1,229	677	0
705000 CHILDREN & FAMILY	2,382	1,796	408	178
706000 HUMAN SERVICES	10,298	7,468	2,424	406
708000 OREGON HEALTH	1,130	0	952	178
709000 ANIMAL SERVICES	27,514	2,553	3,042	21,919
751000 VETERANS	1,112	851	83	178
752000 AGENCY ON AGING	10,188	9,927	83	178
801000 WASH CO JUSTICE	2,286	851	1,435	0
851000 LAW LIBRARY	2,325	662	1,485	178
901000 COMMUNITY	6,368	6,051	0	317
951000 AGRICULTURE	378	378	0	0
961000 WATERMASTER	1,048	284	580	184
971000 COOP LIBRARY	16,025	6,618	1,212	8,195
971015 WEST SLOPE	2,976	945	2,031	0
981000 FAIR COMPLEX	8,536	2,175	6,183	178
OSU EXTENSION SERVICE	769	0	769	0
STATE COURTS	29,251	0	29,251	0
VISION ACTION NETWORK	261	0	261	0
WCCCA (911 Center)	104	0	104	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
Direct Billed	0	0	0	0
Total	<u>1,675,475</u>	<u>1,060,112</u>	<u>270,090</u>	<u>345,273</u>



WASHINGTON COUNTY, OREGON

401000 Sheriff's Office-Administration

Nature and Extent of Services

The Washington County Sheriff's Office has overall responsibility for law enforcement and community safety in unincorporated Washington County.

"Executive Administration" represents department overhead costs of providing executive administrative services to the functional organizations providing law enforcement services for the Sheriff's Office and is allocated based on budget appropriations.

"Business Administration" represents department overhead costs of providing support and administrative services to the functional organizations within the Sheriff's Office organizational structure. These costs are allocated to the other operating units in the Sheriff's Office based on the number of FTE's per program.

"Training" represents costs associated with monitoring, coordinating, and providing training and is allocated to each operating program based on the number of certified personnel per program.

"Research, Planning, & Crime Analysis" represents department overhead costs of providing research and planning services, along with crime analysis to the functional organizations providing law enforcement. It is allocated to each operating program based on the number of certified personnel per program.

"Professional Standards" represents department overhead costs of conducting internal affairs investigations, citizen complaints and background investigations of potential employees, vendors, etc. These costs are allocated to the other operating units in the Sheriff's Office based on the number of FTE's per program.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 401000 SHERIFF'S OFFICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,518,523			3,518,523
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	12,828	1,703	14,531	
201000 COUNTY COUNSEL	206,274	46,838	253,112	
351010 SS-ADMIN	2,206	356	2,562	
351500 FINANCIAL MGMT	30,106	3,149	33,255	
352000 HUMAN RESOURCE	28,373	2,979	31,352	
352500 INFO TECHNOLOGY SVCS	187,091	20,233	207,324	
353000 PURCHASING	4,923	315	5,238	
353500 FACILITIES MANAGEMENT	864,022	39,663	903,685	
357010 LIABILITY INSUR	75,731	832	76,563	
BUILDING DEBT INTEREST		5,160	5,160	
BUILDING DEPRECIATION		206,269	206,269	
Total Allocated Additions:	<u>1,411,554</u>	<u>327,497</u>	<u>1,739,051</u>	1,739,051
Total To Be Allocated:	<u><u>4,930,077</u></u>	<u><u>327,497</u></u>		<u><u>5,257,574</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 401000 SHERIFF'S OFFICE ADMIN

	Total	General & Admin	EXEC ADMIN	BUSINESS ADMIN	TRAINING
Other Expense & Cost					
PERSONAL SERVICES	3,060,204	0	816,769	798,101	633,462
MATERIALS & SERVICES	528,130	0	104,094	62,478	312,442
OTHER EXPENDITURES	100	0	100	0	0
INTERFUND EXPENSES	1,000	0	0	0	1,000
*CAPITAL OUTLAY	0	0	0	0	0
LESS: REVENUE	(70,911)	0	(35,562)	(30,350)	(4,999)
Departmental Totals					
Total Expenditures	3,518,523	0	885,401	830,229	941,905
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	3,518,523	0	885,401	830,229	941,905
Allocation Step 1					
Inbound- All Others	1,411,554	1,411,554	0	0	0
Reallocate Admin Costs		(1,411,554)	355,203	333,070	377,871
1st Allocation	4,930,077	0	1,240,604	1,163,299	1,319,776
Allocation Step 2					
Inbound- All Others	327,497	327,497	0	0	0
Reallocate Admin Costs		(327,497)	82,411	77,276	87,671
2nd Allocation	327,497	0	82,411	77,276	87,671
Total For 401000 401000 SHERIFF'S OFFICE					
Total Allocated	5,257,574	0	1,323,015	1,240,575	1,407,447



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 401000 SHERIFF'S OFFICE ADMIN

	RES,PLAN,&CRIME	PROF. STANDARDS
Other Expense & Cost		
PERSONAL SERVICES	319,485	492,387
MATERIALS & SERVICES	14,682	34,434
OTHER EXPENDITURES	0	0
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
LESS: REVENUE	0	0
Departmental Totals		
Total Expenditures	334,167	526,821
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	334,167	526,821
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	134,061	211,349
1st Allocation	468,228	738,170
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	31,104	49,035
2nd Allocation	31,104	49,035
Total For 401000 401000 SHERIFF'S OFFICE		
Total Allocated	499,332	787,205



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - EXEC ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401000 LOL - S.O. ADMIN	890,051	1.2892	15,993		15,993	1,062	17,055
402000 DISTRICT PATROL	19,726,953	28.5726	354,473		354,473	23,547	378,020
402000 LOL - LAW ENF SVCS	8,608,597	12.4687	154,688		154,688	10,276	164,964
402005 GF PATROL OPERATIONS	6,436,928	9.3233	115,665		115,665	7,683	123,348
402010 GF INVESTIGATIONS	6,145,318	8.9009	110,425		110,425	7,335	117,760
402015 GF RECORDS	1,574,544	2.2806	28,293		28,293	1,879	30,172
402020 GF CRIME PREVENTION	905,587	1.3117	16,272		16,272	1,081	17,353
402025 GF EMERG MGMT	555,445	0.8045	9,981		9,981	663	10,644
402030 GF CIVIL	1,021,171	1.4791	18,349		18,349	1,219	19,568
402035 GF PERMITS	415,102	0.6012	7,459		7,459	495	7,954
403000 JAIL	20,749,802	30.0541	372,854		372,854	24,769	397,623
403000 LOL - JAIL	2,011,921	2.9141	36,152		36,152	2,402	38,554
SubTotal	69,041,419	100.0000	1,240,604		1,240,604	82,411	1,323,015
Total	69,041,419	100.0000	1,240,604		1,240,604	82,411	1,323,015

Allocation Basis: SO BUDGETED APPROPRIATIONS

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - BUSINESS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401000 LOL - S.O. ADMIN	6.00	1.1940	13,890		13,890	923	14,813
402000 DISTRICT PATROL	123.85	24.6468	286,716		286,716	19,046	305,762
402000 LOL - LAW ENF SVCS	58.00	11.5423	134,271		134,271	8,919	143,190
402005 GF PATROL OPERATIONS	42.00	8.3582	97,231		97,231	6,459	103,690
402010 GF INVESTIGATIONS	42.00	8.3582	97,231		97,231	6,459	103,690
402015 GF RECORDS	18.65	3.7114	43,175		43,175	2,868	46,043
402020 GF CRIME PREVENTION	7.00	1.3930	16,205		16,205	1,076	17,281
402025 GF EMERG MGMT	4.00	0.7960	9,260		9,260	615	9,875
402030 GF CIVIL	11.00	2.1891	25,465		25,465	1,692	27,157
402035 GF PERMITS	5.00	0.9950	11,575		11,575	769	12,344
403000 JAIL	170.50	33.9304	394,712		394,712	26,220	420,932
403000 LOL - JAIL	14.50	2.8856	33,568		33,568	2,230	35,798
SubTotal	502.50	100.0000	1,163,299		1,163,299	77,276	1,240,575
Total	502.50	100.0000	1,163,299		1,163,299	77,276	1,240,575

Allocation Basis: NUMBER OF S.O. REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401000 LOL - S.O. ADMIN	1.00	0.2755	3,636		3,636	242	3,878
402000 DISTRICT PATROL	108.00	29.7521	392,661		392,661	26,084	418,745
402000 LOL - LAW ENF SVCS	42.00	11.5702	152,701		152,701	10,144	162,845
402005 GF PATROL OPERATIONS	41.00	11.2948	149,066		149,066	9,902	158,968
402010 GF INVESTIGATIONS	35.00	9.6419	127,251		127,251	8,453	135,704
402020 GF CRIME PREVENTION	2.00	0.5510	7,271		7,271	483	7,754
402025 GF EMERG MGMT	1.00	0.2755	3,636		3,636	242	3,878
403000 JAIL	122.00	33.6087	443,561		443,561	29,464	473,025
403000 LOL - JAIL	11.00	3.0303	39,993		39,993	2,657	42,650
SubTotal	363.00	100.0000	1,319,776		1,319,776	87,671	1,407,447
Total	363.00	100.0000	1,319,776		1,319,776	87,671	1,407,447

Allocation Basis: NUMBER OF S.O. CERTIFIED EMPLOYEES

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - RES,PLAN,&CRIME

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
402000 DISTRICT PATROL	108.00	47.1616	220,824		220,824	14,668	235,492
402000 LOL - LAW ENF SVCS	42.00	18.3406	85,876		85,876	5,705	91,581
402005 GF PATROL OPERATIONS	41.00	17.9039	83,831		83,831	5,569	89,400
402010 GF INVESTIGATIONS	35.00	15.2838	71,563		71,563	4,754	76,317
402020 GF CRIME PREVENTION	2.00	0.8734	4,089		4,089	272	4,361
402025 GF EMERG MGMT	1.00	0.4367	2,045		2,045	136	2,181
SubTotal	229.00	100.0000	468,228		468,228	31,104	499,332
Total	229.00	100.0000	468,228		468,228	31,104	499,332

Allocation Basis: NUMBER OF S.O. CERTIFIED EMPLOYEES

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - PROF. STANDARDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401000 LOL - S.O. ADMIN	6.00	1.1940	8,814		8,814	585	9,399
402000 DISTRICT PATROL	123.85	24.6468	181,935		181,935	12,086	194,021
402000 LOL - LAW ENF SVCS	58.00	11.5423	85,202		85,202	5,660	90,862
402005 GF PATROL OPERATIONS	42.00	8.3582	61,698		61,698	4,098	65,796
402010 GF INVESTIGATIONS	42.00	8.3582	61,698		61,698	4,098	65,796
402015 GF RECORDS	18.65	3.7114	27,397		27,397	1,820	29,217
402020 GF CRIME PREVENTION	7.00	1.3930	10,283		10,283	683	10,966
402025 GF EMERG MGMT	4.00	0.7960	5,876		5,876	390	6,266
402030 GF CIVIL	11.00	2.1891	16,159		16,159	1,073	17,232
402035 GF PERMITS	5.00	0.9950	7,345		7,345	488	7,833
403000 JAIL	170.50	33.9304	250,463		250,463	16,639	267,102
403000 LOL - JAIL	14.50	2.8856	21,300		21,300	1,415	22,715
SubTotal	502.50	100.0000	738,170		738,170	49,035	787,205
Total	502.50	100.0000	738,170		738,170	49,035	787,205

Allocation Basis: NUMBER OF S.O. REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 401000 SHERIFF'S OFFICE ADMIN

Receiving Department	Total	EXEC ADMIN	BUSINESS ADMIN	TRAINING	RES,PLAN,&CRIME	PROF. STANDARDS
401000 LOL - S.O. ADMIN	45,145	17,055	14,813	3,878	0	9,399
402000 DISTRICT PATROL	1,532,040	378,020	305,762	418,745	235,492	194,021
402000 LOL - LAW ENF	653,442	164,964	143,190	162,845	91,581	90,862
402005 GF PATROL	541,202	123,348	103,690	158,968	89,400	65,796
402010 GF INVESTIGATIONS	499,267	117,760	103,690	135,704	76,317	65,796
402015 GF RECORDS	105,432	30,172	46,043	0	0	29,217
402020 GF CRIME	57,715	17,353	17,281	7,754	4,361	10,966
402025 GF EMERG MGMT	32,844	10,644	9,875	3,878	2,181	6,266
402030 GF CIVIL	63,957	19,568	27,157	0	0	17,232
402035 GF PERMITS	28,131	7,954	12,344	0	0	7,833
403000 JAIL	1,558,682	397,623	420,932	473,025	0	267,102
403000 LOL - JAIL	139,717	38,554	35,798	42,650	0	22,715
Direct Billed	0	0	0	0	0	0
Total	5,257,574	1,323,015	1,240,575	1,407,447	499,332	787,205



WASHINGTON COUNTY, OREGON

403005 Jail Administration

Nature and Extent of Services

The Washington County Jail Administration program allocates its costs out to other Jail programs and contracted services.

Schedule 15.1

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 403005 JAIL ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	733,468			733,468
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>733,468</u>	<u>0</u>		<u>733,468</u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 403005 JAIL ADMIN

	Total	General & Admin	JAIL ADMIN.
Other Expense & Cost			
PERSONAL SERVICES	536,987	0	536,987
MATLS & SUPPLIES	196,081	0	196,081
INTERFUND EXPENSES	600	0	600
LESS REVENUE	(200)	0	(200)
Departmental Totals			
Total Expenditures	733,468	0	733,468
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	733,468	0	733,468
Allocation Step 1			
1st Allocation	733,468	0	733,468
Allocation Step 2			
2nd Allocation	0	0	0
Total For 403005 403005 JAIL ADMIN			
Total Allocated	733,468	0	733,468



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 403005 JAIL ADMIN

Activity - JAIL ADMIN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
403000 LOL - JAIL	14.50	8.0556	59,085		59,085		59,085
403010 JAIL HOUSING	96.50	53.6111	393,220		393,220		393,220
403025 JAIL INTAKE/RELEASE	69.00	38.3333	281,163		281,163		281,163
SubTotal	180.00	100.0000	733,468		733,468		733,468
Total	180.00	100.0000	733,468		733,468		733,468

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE) FOR JAIL ADMIN EXCLUDE 100-403005

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 403005 JAIL ADMIN

Receiving Department	Total	JAIL ADMIN.
403000 LOL - JAIL	59,085	59,085
403010 JAIL HOUSING	393,220	393,220
403025 JAIL	281,163	281,163
Direct Billed	0	0
Total	733,468	733,468



WASHINGTON COUNTY, OREGON

503000 Juvenile Administration Program

Nature and Extent of Services

Juvenile Administration allocates its costs out to various Juvenile programs within the following org units: Juvenile, Conciliation, Juvenile Grants, and State High Risk Prevention Funds. Costs are allocated to operating department programs based on administration staffs' salary and time allocation.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 503000 JUVENILE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,285,467			1,285,467
151000 ADMIN OFFICE	5,427	720	6,147	
351010 SS-ADMIN	1,006	163	1,169	
351500 FINANCIAL MGMT	6,438	674	7,112	
352000 HUMAN RESOURCE	12,646	1,329	13,975	
352500 INFO TECHNOLOGY SVCS	66,264	7,256	73,520	
353000 PURCHASING	258	16	274	
357010 LIABILITY INSUR	1,859	20	1,879	
503000 JUVENILE ADMIN		171,886	171,886	
Total Allocated Additions:	<u>93,898</u>	<u>182,064</u>	<u>275,962</u>	275,962
Total To Be Allocated:	<u><u>1,379,365</u></u>	<u><u>182,064</u></u>		<u><u>1,561,429</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 503000 JUVENILE ADMIN

	Total	General & Admin	JUVENILE ADMIN
Wages & Benefits			
SALARIES & WAGES	912,275	0	912,275
FRINGE BENEFITS	354,132	0	354,132
Other Expense & Cost			
MATERIALS & SERVICES	15,360	0	15,360
INTERFUND EXPENSES	3,700	0	3,700
Departmental Totals			
Total Expenditures	1,285,467	0	1,285,467
Deductions			
Total Deductions	0	0	0
Functional Cost	1,285,467	0	1,285,467
Allocation Step 1			
Inbound- All Others	93,898	93,898	0
Reallocate Admin Costs		(93,898)	93,898
1st Allocation	1,379,365	0	1,379,365
Allocation Step 2			
Inbound- All Others	182,064	182,064	0
Reallocate Admin Costs		(182,064)	182,064
2nd Allocation	182,064	0	182,064
Total For 503000 503000 JUVENILE ADMIN			
Total Allocated	1,561,429	0	1,561,429



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 503000 JUVENILE ADMIN

Activity - JUVENILE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
501005 JUVENILE BASIC SERVICES	6,319.00	63.1964	871,707		871,707	131,437	1,003,144
501005 LOL-JUVENILE BASIC SVCS	486.00	4.8605	67,044		67,044	10,109	77,153
501010 JUVENILE SHELTER CARE	177.00	1.7702	24,417		24,417	3,682	28,099
501015 JUV SECURE DETENTION	406.00	4.0604	56,008		56,008	8,445	64,453
501025 HOME DETENTION	38.00	0.3800	5,242		5,242	790	6,032
502000 CONCILIATION PROGRAM	284.00	2.8403	39,178		39,178	5,907	45,085
503000 JUVENILE ADMIN	1,246.00	12.4612	171,886		171,886		171,886
504005 DOWNSIZING	268.00	2.6803	36,971		36,971	5,574	42,545
504020 JUVENILE RESTITUTION	231.00	2.3102	31,867		31,867	4,805	36,672
505015 SUBSTANCE ABUSE PROGRAMS	340.00	3.4003	46,903		46,903	7,072	53,975
505020 COMM & VICTIM SVCS	81.00	0.8101	11,174		11,174	1,685	12,859
505025 SHELTER CARE SUPPLEMENT	123.00	1.2301	16,968		16,968	2,558	19,526
SubTotal	9,999.00	100.0000	1,379,365		1,379,365	182,064	1,561,429
Total	9,999.00	100.0000	1,379,365		1,379,365	182,064	1,561,429

Allocation Basis: TIME AND SALARY ALLOCATION

Allocation Source: JUVENILE ADMIN RECORDS



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 503000 JUVENILE ADMIN

Receiving Department	Total	JUVENILE ADMIN
501005 JUVENILE BASIC	1,003,144	1,003,144
501005 LOL-JUVENILE	77,153	77,153
501010 JUVENILE SHELTER	28,099	28,099
501015 JUV SECURE	64,453	64,453
501025 HOME DETENTION	6,032	6,032
502000 CONCILIATION	45,085	45,085
503000 JUVENILE ADMIN	171,886	171,886
504005 DOWNSIZING	42,545	42,545
504020 JUVENILE	36,672	36,672
505015 SUBSTANCE ABUSE	53,975	53,975
505020 COMM & VICTIM	12,859	12,859
505025 SHELTER CARE	19,526	19,526
Direct Billed	0	0
Total	1,561,429	1,561,429



WASHINGTON COUNTY, OREGON

703030 Public Health Administration

Nature and Extent of Services

The Public Health Administration function is responsible for the administration of the Division's operating programs. The Public Health Administration function provides divisional policy development, supervision and revenue collection services. The costs for Public Health Administration are allocated to the operating programs and weighted based upon regular full time employees and budget appropriations.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 703030 PUBLIC HEALTH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	536,941			536,941
51285 OHP APPLICATION ASSISTANCE	(12,000)			
INTRADEPT CHARGES	(41,930)			
CAPITAL OUTLAY	0			
Total Deductions:	(53,930)			(53,930)
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>483,011</u>	<u>0</u>	<u>0</u>	<u>483,011</u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 703030 PUBLIC HEALTH

	Total	General & Admin	DEPT ADMIN	PUB.HEALTH MGR	PROF. SERVICES
Wages & Benefits					
SALARIES & WAGES	185,074	0	66,941	118,133	0
FRINGE BENEFITS	73,933	0	26,742	47,191	0
Other Expense & Cost					
51285 PROFESSIONAL SVCS	174,000	0	0	0	174,000
*51285 OHP APPLICATION ASSISTANCE	12,000	12,000	0	0	0
OTHER MATERIALS & SUPPLIES	50,004	0	18,086	31,918	0
OTHER SPEC EXPENSES	0	0	0	0	0
INTERDEPT CHARGES	0	0	0	0	0
*INTRADEPT CHARGES	41,930	41,930	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	0	0	0	0	0
Departmental Totals					
Total Expenditures	536,941	53,930	111,769	197,242	174,000
Deductions					
Total Deductions	(53,930)	(53,930)	0	0	0
Functional Cost					
Functional Cost	483,011	0	111,769	197,242	174,000
Allocation Step 1					
1st Allocation	483,011	0	111,769	197,242	174,000
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 703030 703030 PUBLIC HEALTH					
Total Allocated	483,011	0	111,769	197,242	174,000



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 703030 PUBLIC HEALTH

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
703005 ENVIRONMENT HEALTH	16.75	13.6312	15,235		15,235		15,235
703010 CLINIC SUPPORT	15.00	12.2070	13,644		13,644		13,644
703010 WIC PROGRAM	25.88	21.0613	23,539		23,539		23,539
703010 COMMUNITY HEALTH-CLINIC	19.08	15.5273	17,355		17,355		17,355
703010 BIO-TERRORISM	6.95	5.6559	6,322		6,322		6,322
703015 MEDICAL EXAMINER	5.60	4.5573	5,094		5,094		5,094
703020 SOLID WASTE & RECYCLING	11.00	8.9518	10,005		10,005		10,005
703025 FIELD TEAM	17.30	14.0788	15,736		15,736		15,736
703035 HEALTH EDUCATION	5.32	4.3294	4,839		4,839		4,839
SubTotal	122.88	100.0000	111,769		111,769		111,769
Total	122.88	100.0000	111,769		111,769		111,769

Allocation Basis: NUMBER OF PUBLIC HEALTH REGULAR EMPLOYEES (FTE)

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 703030 PUBLIC HEALTH

Activity - PUB.HEALTH MGR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
701000 EMERGENCY MEDICAL SVCS	3.20	3.2003	6,312		6,312		6,312
703005 ENVIRONMENT HEALTH	13.95	13.9514	27,518		27,518		27,518
703010 CLINIC SUPPORT	9.86	9.8610	19,450		19,450		19,450
703010 WIC PROGRAM	20.99	20.9921	41,405		41,405		41,405
703010 COMMUNITY HEALTH-CLINIC	22.31	22.3121	44,009		44,009		44,009
703010 BIO-TERRORISM	5.71	5.7106	11,264		11,264		11,264
703015 MEDICAL EXAMINER	4.51	4.5105	8,897		8,897		8,897
703025 FIELD TEAM	14.90	14.9015	29,392		29,392		29,392
703035 HEALTH EDUCATION	4.56	4.5605	8,995		8,995		8,995
SubTotal	99.99	100.0000	197,242		197,242		197,242
Total	99.99	100.0000	197,242		197,242		197,242

Allocation Basis: ALLOCATION WEIGHTED @75% FTE & 25% BUDGET APPROPRIATION

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 703030 PUBLIC HEALTH

Activity - PROF. SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
703005 ENVIRONMENT HEALTH	13.95	15.1170	26,304		26,304		26,304
703010 CLINIC SUPPORT	9.86	10.6849	18,592		18,592		18,592
703010 WIC PROGRAM	20.99	22.7460	39,578		39,578		39,578
703010 COMMUNITY HEALTH-CLINIC	22.31	24.1764	42,066		42,066		42,066
703010 BIO-TERRORISM	5.71	6.1877	10,767		10,767		10,767
703025 FIELD TEAM	14.90	16.1465	28,095		28,095		28,095
703035 HEALTH EDUCATION	4.56	4.9415	8,598		8,598		8,598
SubTotal	92.28	100.0000	174,000		174,000		174,000
Total	92.28	100.0000	174,000		174,000		174,000

Allocation Basis: ALLOCATION WEIGHTED @75% FTE & 25% BUDGET APPROPRIATION

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 703030 PUBLIC HEALTH

Receiving Department	Total	DEPT ADMIN	PUB.HEALTH MGR	PROF. SERVICES
701000 EMERGENCY	6,312	0	6,312	0
703005 ENVIRONMENT	69,057	15,235	27,518	26,304
703010 CLINIC SUPPORT	51,686	13,644	19,450	18,592
703010 WIC PROGRAM	104,522	23,539	41,405	39,578
703010 COMMUNITY	103,430	17,355	44,009	42,066
703010 BIO-TERRORISM	28,353	6,322	11,264	10,767
703015 MEDICAL EXAMINER	13,991	5,094	8,897	0
703020 SOLID WASTE &	10,005	10,005	0	0
703025 FIELD TEAM	73,223	15,736	29,392	28,095
703035 HEALTH EDUCATION	22,432	4,839	8,995	8,598
Direct Billed	0	0	0	0
Total	483,011	111,769	197,242	174,000



WASHINGTON COUNTY, OREGON

704000 Health and Human Services Administration

Nature and Extent of Services

The Administrative Division of the Department of Health and Human Services provides overall policy development, supervision and direction, accounts payable, payroll, purchasing, contracting, budgeting and other fiscal and management services to the operating units within the Department. The Administrative Division also acts as the principal liaison with Support Services Divisions, other County departments and the County Administrator's Office. The costs for Health and Human Services Administration are allocated to the operating units based 75% on FTE's and 25% on relative budget size, and Admin Manager's time allocation.

The Administrative Division is responsible for the administration of the Department's operating units as follows:

- 701000 - Emergency Medical Services
- 702000 - Jail Health Services
- 703000 - Public Health
- 705000 - Children and Family Services
- 706000 - Human Services
- 708000 – Oregon Health Plan
- 709000 – Animal Services
- 751000 - Veterans Services
- 752000 – Agency on Aging

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 704000 HHS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	997,500			997,500
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
151000 ADMIN OFFICE	3,969	527	4,496	
201000 COUNTY COUNSEL	22,177	5,036	27,213	
351010 SS-ADMIN	723	117	840	
351500 FINANCIAL MGMT	5,920	619	6,539	
352000 HUMAN RESOURCE	9,086	955	10,041	
352500 INFO TECHNOLOGY SVCS	59,849	6,471	66,320	
353000 PURCHASING	292	18	310	
353500 FACILITIES MANAGEMENT	25,104	1,152	26,256	
357010 LIABILITY INSUR	1,886	20	1,906	
704000 HHS ADMIN		30,689	30,689	
BUILDING DEBT INTEREST		2,610	2,610	
BUILDING DEPRECIATION		5,251	5,251	
Total Allocated Additions:	<u>129,006</u>	<u>53,465</u>	<u>182,471</u>	182,471
Total To Be Allocated:	<u><u>1,126,506</u></u>	<u><u>53,465</u></u>		<u><u>1,179,971</u></u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 704000 HHS ADMIN

	Total	General & Admin	DEPT ADMIN	ADMIN MANAGER
Wages & Benefits				
SALARIES & WAGES	663,446	0	592,590	70,856
FRINGE BENEFITS	290,450	0	259,430	31,020
Other Expense & Cost				
MATERIALS & SUPPLIES	43,604	0	38,947	4,657
OTHER SPEC EXPENSES	0	0	0	0
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS ITS CHARGES	0	0	0	0
Departmental Totals				
Total Expenditures	997,500	0	890,967	106,533
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	997,500	0	890,967	106,533
Allocation Step 1				
Inbound- All Others	129,006	129,006	0	0
Reallocate Admin Costs		(129,006)	115,228	13,778
1st Allocation	1,126,506	0	1,006,195	120,311
Allocation Step 2				
Inbound- All Others	53,465	53,465	0	0
Reallocate Admin Costs		(53,465)	47,755	5,710
2nd Allocation	53,465	0	47,755	5,710
Total For 704000 704000 HHS ADMIN				
Total Allocated	1,179,971	0	1,053,950	126,021



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 704000 HHS ADMIN

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
701000 EMERGENCY MEDICAL SVCS	1.10	1.1000	11,068		11,068	542	11,610
703000 PUBLIC HEALTH	0.90	0.9000	9,056		9,056	443	9,499
703005 ENVIRONMENT HEALTH	5.52	5.5200	55,542		55,542	2,719	58,261
703010 CLINIC SUPPORT	4.40	4.4000	44,273		44,273	2,167	46,440
703010 WIC PROGRAM	8.41	8.4100	84,621		84,621	4,143	88,764
703010 COMMUNITY HEALTH-CLINIC	7.62	7.6200	76,672		76,672	3,753	80,425
703010 BIO-TERRORISM	2.27	2.2700	22,841		22,841	1,118	23,959
703015 MEDICAL EXAMINER	1.81	1.8100	18,212		18,212	892	19,104
703020 SOLID WASTE & RECYCLING	3.67	3.6700	36,927		36,927	1,808	38,735
703025 FIELD TEAM	5.80	5.8000	58,359		58,359	2,857	61,216
703035 HEALTH EDUCATION	1.78	1.7800	17,910		17,910	877	18,787
704000 HHS ADMIN	3.05	3.0500	30,689		30,689		30,689
705000 CHILDREN & FAMILY SVCS	2.75	2.7500	27,670		27,670	1,355	29,025
706000 HUMAN SERVICES	0.85	0.8500	8,553		8,553	419	8,972
706010 MENTAL HEALTH SERVICES	6.76	6.7600	68,019		68,019	3,330	71,349
706015 CHILDREN'S HUMAN SERVICES	2.09	2.0900	21,029		21,029	1,029	22,058
706020 ALCOHOL & DRUG SERVICES	2.08	2.0800	20,929		20,929	1,025	21,954
706025 DEVELOP DISABILIT	12.06	12.0600	121,347		121,347	5,938	127,285
708000 OREGON HEALTH PLAN	11.91	11.9100	119,838		119,838	5,867	125,705
709000 ANIMAL SERVICES	6.73	6.7300	67,717		67,717	3,315	71,032
751000 VETERANS SERVICES	2.61	2.6100	26,262		26,262	1,286	27,548
752000 AGENCY ON AGING	5.83	5.8300	58,661		58,661	2,872	61,533
SubTotal	100.00	100.0000	1,006,195		1,006,195	47,755	1,053,950
Total	100.00	100.0000	1,006,195		1,006,195	47,755	1,053,950



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 704000 HHS ADMIN

Allocation Basis: WEIGHTED 75% FTE AND 25% BUDGET APPROPRIATIONS

Allocation Source: FY 11-12 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 704000 HHS ADMIN

Activity - ADMIN MANAGER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
702000 JAIL HEALTH CARE	10	10.0000	12,031		12,031	571	12,602
703020 SOLID WASTE & RECYCLING	90	90.0000	108,280		108,280	5,139	113,419
SubTotal	100	100.0000	120,311		120,311	5,710	126,021
Total	100	100.0000	120,311		120,311	5,710	126,021

Allocation Basis: TIME ALLOCATION

Allocation Source: HHS RECORDS

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 704000 HHS ADMIN

Receiving Department	Total	DEPT ADMIN	ADMIN MANAGER
701000 EMERGENCY	11,610	11,610	0
702000 JAIL HEALTH CARE	12,602	0	12,602
703000 PUBLIC HEALTH	9,499	9,499	0
703005 ENVIRONMENT	58,261	58,261	0
703010 CLINIC SUPPORT	46,440	46,440	0
703010 WIC PROGRAM	88,764	88,764	0
703010 COMMUNITY	80,425	80,425	0
703010 BIO-TERRORISM	23,959	23,959	0
703015 MEDICAL EXAMINER	19,104	19,104	0
703020 SOLID WASTE &	152,154	38,735	113,419
703025 FIELD TEAM	61,216	61,216	0
703035 HEALTH EDUCATION	18,787	18,787	0
704000 HHS ADMIN	30,689	30,689	0
705000 CHILDREN & FAMILY	29,025	29,025	0
706000 HUMAN SERVICES	8,972	8,972	0
706010 MENTAL HEALTH	71,349	71,349	0
706015 CHILDREN'S HUMAN	22,058	22,058	0
706020 ALCOHOL & DRUG	21,954	21,954	0
706025 DEVELOP DISABILIT	127,285	127,285	0
708000 OREGON HEALTH	125,705	125,705	0
709000 ANIMAL SERVICES	71,032	71,032	0
751000 VETERANS	27,548	27,548	0
752000 AGENCY ON AGING	61,533	61,533	0
Direct Billed	0	0	0
Total	1,179,971	1,053,950	126,021



WASHINGTON COUNTY, OREGON

7060005 Human Services Administration

Nature and Extent of Services

The Washington County Human Services Administration program allocates a portion of its costs to OHP Mental Health.

Schedule 19.1

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department 706005 HUMAN SVCS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	947,514			947,514
Telephone monthly-internal	542			
Office Space-internal	3,570			
53010 - Interdpt chg-indirect charges	(482,865)			
53505 - Intradpt chg - General	20,580			
53510 - Intradpt chg-Departmental	(276,204)			
CAPITAL OUTLAY	0			
Total Deductions:	(734,377)			(734,377)
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>213,137</u>	<u>0</u>		<u>213,137</u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department 706005 HUMAN SVCS ADMIN

	Total	General & Admin	OHP ADMIN	DEPT ADMIN
Wages & Benefits				
SALARIES & WAGES	118,140	0	59,070	59,070
FRINGE BENEFITS	43,097	0	21,548	21,549
Other Expense & Cost				
*Telephone monthly-internal	(542)	(542)	0	0
*Office Space-internal	(3,570)	(3,570)	0	0
OTHER MATERIALS & SUPPLIES	31,400	0	15,700	15,700
OTHER EXPENDITURES	0	0	0	0
INTERFUND EXPENSES	0	0	0	0
*53010 - Interdpt chg-indirect charges	482,865	482,865	0	0
53015 - Interdpt chg-legal services	15,000	0	7,500	7,500
53025 - Interdpt chg-storage space -arch	5,500	0	2,750	2,750
*53505 - Intradpt chg - General	(20,580)	(20,580)	0	0
*53510 - Intradpt chg-Departmental	276,204	276,204	0	0
*CAPITAL OUTLAY	0	0	0	0
Departmental Totals				
Total Expenditures	947,514	734,377	106,568	106,569
Deductions				
Total Deductions	(734,377)	(734,377)	0	0
Functional Cost	213,137	0	106,568	106,569
Allocation Step 1				
Unallocated Costs	(106,569)	0	0	(106,569)
1st Allocation	106,568	0	106,568	0
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 706005 706005 HUMAN SVCS ADMIN				
Total Allocated	106,568	0	106,568	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department 706005 HUMAN SVCS ADMIN

Activity - OHP ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
708000 OREGON HEALTH PLAN	100	100.0000	106,568		106,568		106,568
SubTotal	100	100.0000	106,568		106,568		106,568
Total	100	100.0000	106,568		106,568		106,568

Allocation Basis: DIRECT ALLOCATION TO OHP

Allocation Source: HHS ADMIN RECORDS

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department 706005 HUMAN SVCS ADMIN

Receiving Department	Total	OHP ADMIN
708000 OREGON HEALTH	106,568	106,568
Direct Billed	0	0
Total	<u>106,568</u>	<u>106,568</u>



WASHINGTON COUNTY, OREGON

Building Debt Interest

Nature and Extent of Services

This cost pool has been created to allocate non-voter-approved debt interest related to County facilities across all office building square footage. Base costs used in this plan section were derived from Debt Service Schedules related to the Juvenile portion of Series 2004 Full Faith & credit obligations, the Debt Service on Service Center East. Any future debts issued to provide additional office space will be examined for possible inclusion in this cost pool. The Debt Service is allocated using square footage of certain office space as provided by Facilities Management.

Schedule 20.1

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEBT INTEREST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	380,273			380,273
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>380,273</u>	<u>0</u>		<u>380,273</u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department BUILDING DEBT INTEREST

	Total	General & Admin	BLDG DEBT INTEREST
Other Expense & Cost			
Juvenile Bldg	85,698	0	85,698
Service Center East (Murray Place)	142,470	0	142,470
PSB - City of Hillsboro space	79,438	0	79,438
PSB - Clean Water Services space	69,667	0	69,667
P5 Parking	3,000	0	3,000
Departmental Totals			
Total Expenditures	380,273	0	380,273
Deductions			
Total Deductions	0	0	0
Functional Cost	380,273	0	380,273
Allocation Step 1			
1st Allocation	380,273	0	380,273
Allocation Step 2			
2nd Allocation	0	0	0
Total For 999990 BUILDING DEBT INTEREST			
Total Allocated	380,273	0	380,273



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEBT INTEREST

Activity - BLDG DEBT INTEREST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMISS	1,120	0.3750	1,426		1,426		1,426
151000 ADMIN OFFICE	5,019	1.6807	6,391		6,391		6,391
201000 COUNTY COUNSEL	4,648	1.5564	5,919		5,919		5,919
251000 COUNTY AUDITOR	595	0.1992	758		758		758
301000 ELECTIONS	9,868	3.3044	12,566		12,566		12,566
302000 ASSESSMENT & TAXATION	16,978	5.6853	21,620		21,620		21,620
351010 SS-ADMIN	1,131	0.3787	1,440		1,440		1,440
351500 FINANCIAL MGMT	4,117	1.3786	5,243		5,243		5,243
352000 HUMAN RESOURCE	5,011	1.6780	6,381		6,381		6,381
352500 INFO TECHNOLOGY SVCS	13,887	4.6502	17,684		17,684		17,684
353000 PURCHASING	931	0.3118	1,186		1,186		1,186
353500 FACILITIES MANAGEMENT	15,718	5.2634	20,015		20,015		20,015
354500 INTERNAL SERVICES	6,285	2.1046	8,003		8,003		8,003
401000 SHERIFF'S OFFICE ADMIN	4,052	1.3569	5,160		5,160		5,160
402000 DISTRICT PATROL	9,155	3.0657	11,658		11,658		11,658
402000 LOL - LAW ENF SVCS	1,801	0.6031	2,293		2,293		2,293
451000 DISTRICT ATTORNEY	20,635	6.9099	26,276		26,276		26,276
451000 LOL-DISTRICT ATTORNEY	4,767	1.5963	6,070		6,070		6,070
501000 JUVENILE	14,118	4.7276	17,978		17,978		17,978
501000 LOL-JUVENILE	600	0.2009	764		764		764
551000 COMMUNITY CORRECTIONS	15,448	5.1730	19,671		19,671		19,671
551500 LOL COMM CORRECTIONS	2,716	0.9095	3,459		3,459		3,459
601000 LONG RANGE PLANNING	3,852	1.2899	4,905		4,905		4,905
602000 CURRENT PLANNING	5,475	1.8334	6,972		6,972		6,972
602000 BUILDING SERVICES	7,993	2.6766	10,178		10,178		10,178
603000 ENGINEERING	154	0.0516	196		196		196



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEBT INTEREST

Activity - BLDG DEBT INTEREST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
603000 SURVEY PUBLIC LAND CNR	1,162	0.3891	1,480		1,480		1,480
603000 SURVEY	671	0.2247	854		854		854
604000 LUT ADMINISTRATION	2,715	0.9092	3,457		3,457		3,457
703000 PUBLIC HEALTH	19,100	6.3959	24,322		24,322		24,322
704000 HHS ADMIN	2,050	0.6865	2,610		2,610		2,610
705000 CHILDREN & FAMILY SVCS	1,235	0.4136	1,573		1,573		1,573
706000 HUMAN SERVICES	7,329	2.4542	9,333		9,333		9,333
708000 OREGON HEALTH PLAN	2,880	0.9644	3,667		3,667		3,667
801000 WASH CO JUSTICE COURT	4,340	1.4533	5,527		5,527		5,527
971000 COOP LIBRARY SERVICES	3,667	1.2279	4,670		4,670		4,670
STATE COURTS	77,407	25.9205	98,568		98,568		98,568
SubTotal	298,630	100.0000	380,273		380,273		380,273
Total	298,630	100.0000	380,273		380,273		380,273

Allocation Basis: OFFICE BUILDING SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total BLDG DEBT INTEREST	
101000 BOARD OF COMMIS	1,426	1,426
151000 ADMIN OFFICE	6,391	6,391
201000 COUNTY COUNSEL	5,919	5,919
251000 COUNTY AUDITOR	758	758
301000 ELECTIONS	12,566	12,566
302000 ASSESSMENT &	21,620	21,620
351010 SS-ADMIN	1,440	1,440
351500 FINANCIAL MGMT	5,243	5,243
352000 HUMAN RESOURCE	6,381	6,381
352500 INFO TECHNOLOGY	17,684	17,684
353000 PURCHASING	1,186	1,186
353500 FACILITIES	20,015	20,015
354500 INTERNAL	8,003	8,003
401000 SHERIFF'S OFFICE	5,160	5,160
402000 DISTRICT PATROL	11,658	11,658
402000 LOL - LAW ENF	2,293	2,293
451000 DISTRICT	26,276	26,276
451000 LOL-DISTRICT	6,070	6,070
501000 JUVENILE	17,978	17,978
501000 LOL-JUVENILE	764	764
551000 COMMUNITY	19,671	19,671
551500 LOL COMM	3,459	3,459
601000 LONG RANGE	4,905	4,905
602000 CURRENT	6,972	6,972
602000 BUILDING SERVICES	10,178	10,178
603000 ENGINEERING	196	196
603000 SURVEY PUBLIC	1,480	1,480
603000 SURVEY	854	854
604000 LUT	3,457	3,457
703000 PUBLIC HEALTH	24,322	24,322
704000 HHS ADMIN	2,610	2,610
705000 CHILDREN & FAMILY	1,573	1,573
706000 HUMAN SERVICES	9,333	9,333
708000 OREGON HEALTH	3,667	3,667



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total BLDG DEBT INTEREST	
801000 WASH CO JUSTICE	5,527	5,527
971000 COOP LIBRARY	4,670	4,670
STATE COURTS	98,568	98,568
Direct Billed	0	0
Total	380,273	380,273

WASHINGTON COUNTY, OREGON

Building and Component Equipment Depreciation

Nature and Extent of Services

This plan department has been created to develop and allocate a use allowance (depreciation) charge for various County buildings and component equipment that is included in those buildings. As the County does not maintain a formal depreciation inventory of its assets other than by functional area, a "use" charge equal to 2% of building and equipment costs is established. Additionally, equipment that specifically pertains to the General Fund is allocated at 6 2/3% for fixed assets. These rates are those allowed by the federal government under 2 CFR 225 guidelines for developing indirect costs. Base costs used in this plan section were derived from the 2008 Fixed Asset report, which is the most recent available.

1. Building and Component Equipment Depreciation This function allocates use charges (2% depreciation) to County programs based on square feet occupied by organization unit or program, where applicable.
2. General Fund Equipment Depreciation The function relates to normal office equipment for General Fund departments. Costs are allocated to the respective departments based on equipment inventory per program.

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,735,687			2,735,687
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,735,687</u>	<u>0</u>		<u>2,735,687</u>



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .3 - Costs Allocated By Activity/Function
For Department BUILDING DEPRECIATION

	Total	General & Admin	BUILDING & COMPONENT	GF EQUIPMENT
Other Expense & Cost				
BLDG & COMPONENT DEPRECIATION	2,028,307	0	2,028,307	0
GF EQUIPMENT DEPRECIATION	707,380	0	0	707,380
Departmental Totals				
Total Expenditures	2,735,687	0	2,028,307	707,380
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,735,687	0	2,028,307	707,380
Allocation Step 1				
1st Allocation	2,735,687	0	2,028,307	707,380
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 999995 BUILDING DEPRECIATION				
Total Allocated	2,735,687	0	2,028,307	707,380



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING & COMPONENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,120	0.1414	2,869		2,869		2,869
151000 ADMIN OFFICE	5,019	0.6339	12,857		12,857		12,857
201000 COUNTY COUNSEL	4,648	0.5870	11,906		11,906		11,906
251000 COUNTY AUDITOR	595	0.0751	1,524		1,524		1,524
301000 ELECTIONS	9,868	1.2463	25,278		25,278		25,278
302000 ASSESSMENT & TAXATION	16,978	2.1442	43,491		43,491		43,491
351010 SS-ADMIN	1,131	0.1428	2,897		2,897		2,897
351500 FINANCIAL MGMT	4,117	0.5199	10,546		10,546		10,546
352000 HUMAN RESOURCE	5,011	0.6329	12,836		12,836		12,836
352500 INFO TECHNOLOGY SVCS	13,886	1.7537	35,571		35,571		35,571
353000 PURCHASING	931	0.1176	2,385		2,385		2,385
353500 FACILITIES MANAGEMENT	15,948	2.0141	40,853		40,853		40,853
354000 FLEET MANAGEMENT	2,498	0.3155	6,399		6,399		6,399
354500 INTERNAL SERVICES	6,285	0.7938	16,100		16,100		16,100
356005 PARKS	12,000	1.5155	30,739		30,739		30,739
401000 SHERIFF'S OFFICE ADMIN	70,554	8.9105	180,732		180,732		180,732
402000 DISTRICT PATROL	14,379	1.8160	36,833		36,833		36,833
402000 LOL - LAW ENF SVCS	6,364	0.8037	16,302		16,302		16,302
403000 JAIL	236,000	29.8052	604,543		604,543		604,543
451000 DISTRICT ATTORNEY	20,635	2.6061	52,859		52,859		52,859
451000 LOL-DISTRICT ATTORNEY	4,767	0.6020	12,211		12,211		12,211
501000 JUVENILE	29,018	3.6648	74,333		74,333		74,333
501000 LOL-JUVENILE	1,199	0.1514	3,071		3,071		3,071
551000 COMMUNITY CORRECTIONS	56,446	7.1287	144,593		144,593		144,593
551500 LOL COMM CORRECTIONS	28,971	3.6588	74,213		74,213		74,213
601000 LONG RANGE PLANNING	3,852	0.4865	9,867		9,867		9,867



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING & COMPONENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
602000 CURRENT PLANNING	5,475	0.6915	14,025		14,025		14,025
602000 BUILDING SERVICES	7,993	1.0095	20,475		20,475		20,475
603000 ENGINEERING	9,769	1.2338	25,024		25,024		25,024
603000 SURVEY PUBLIC LAND CNR	1,162	0.1468	2,977		2,977		2,977
603000 SURVEY	671	0.0847	1,719		1,719		1,719
604000 LUT ADMINISTRATION	2,715	0.3429	6,955		6,955		6,955
605000 CAPITAL PROJECT MGMT	9,653	1.2191	24,727		24,727		24,727
606000 LUT OPS & MAINT	15,693	1.9819	40,199		40,199		40,199
651000 HOUSING SERVICES	6,277	0.7927	16,079		16,079		16,079
701000 EMERGENCY MEDICAL SVCS	375	0.0474	961		961		961
703000 PUBLIC HEALTH	30,213	3.8157	77,394		77,394		77,394
704000 HHS ADMIN	2,050	0.2589	5,251		5,251		5,251
705000 CHILDREN & FAMILY SVCS	1,235	0.1560	3,164		3,164		3,164
706000 HUMAN SERVICES	7,329	0.9256	18,774		18,774		18,774
708000 OREGON HEALTH PLAN	2,880	0.3637	7,377		7,377		7,377
709000 ANIMAL SERVICES	9,200	1.1619	23,567		23,567		23,567
801000 WASH CO JUSTICE COURT	4,340	0.5481	11,117		11,117		11,117
851000 LAW LIBRARY	4,492	0.5673	11,507		11,507		11,507
961000 WATERMASTER	1,755	0.2216	4,496		4,496		4,496
971000 COOP LIBRARY SERVICES	3,667	0.4631	9,393		9,393		9,393
971015 WEST SLOPE LIBRARY	750	0.0947	1,921		1,921		1,921
OSU EXTENSION SERVICE	2,326	0.2938	5,958		5,958		5,958
STATE COURTS	88,462	11.1722	226,606		226,606		226,606
VISION ACTION NETWORK	790	0.0998	2,024		2,024		2,024
WCCCA (911 Center)	316	0.0399	809		809		809
SubTotal	791,808	100.0000	2,028,307		2,028,307		2,028,307
Total	791,808	100.0000	2,028,307		2,028,307		2,028,307



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Allocation Basis: BLDG DEPRECIATION SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - GF EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
151000 ADMIN OFFICE	12,015	0.1132	801		801		801
201000 COUNTY COUNSEL	50,692	0.4777	3,379		3,379		3,379
301000 ELECTIONS	617,285	5.8176	41,152		41,152		41,152
302000 ASSESSMENT & TAXATION	379,715	3.5786	25,314		25,314		25,314
351500 FINANCIAL MGMT	124,075	1.1693	8,272		8,272		8,272
352500 INFO TECHNOLOGY SVCS	6,229,187	58.7068	415,281		415,281		415,281
353500 FACILITIES MANAGEMENT	279,358	2.6328	18,624		18,624		18,624
356005 PARKS	8,883	0.0837	592		592		592
401000 SHERIFF'S OFFICE ADMIN	383,058	3.6101	25,537		25,537		25,537
402000 LAW ENF SVCS	1,236,307	11.6515	82,420		82,420		82,420
403000 JAIL	962,807	9.0739	64,187		64,187		64,187
451000 DISTRICT ATTORNEY	38,637	0.3641	2,576		2,576		2,576
703000 PUBLIC HEALTH	204,180	1.9243	13,612		13,612		13,612
709000 ANIMAL SERVICES	48,466	0.4568	3,231		3,231		3,231
961000 WATERMASTER	36,033	0.3396	2,402		2,402		2,402
SubTotal	10,610,698	100.0000	707,380		707,380		707,380
Total	10,610,698	100.0000	707,380		707,380		707,380

Allocation Basis: COST OF EQUIPMENT BY ORG UNIT (GENERAL FUND)

Allocation Source: FIXED ASSET REPORT



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING &	GF EQUIPMENT
101000 BOARD OF COMMIS	2,869	2,869	0
151000 ADMIN OFFICE	13,658	12,857	801
201000 COUNTY COUNSEL	15,285	11,906	3,379
251000 COUNTY AUDITOR	1,524	1,524	0
301000 ELECTIONS	66,430	25,278	41,152
302000 ASSESSMENT &	68,805	43,491	25,314
351010 SS-ADMIN	2,897	2,897	0
351500 FINANCIAL MGMT	18,818	10,546	8,272
352000 HUMAN RESOURCE	12,836	12,836	0
352500 INFO TECHNOLOGY	450,852	35,571	415,281
353000 PURCHASING	2,385	2,385	0
353500 FACILITIES	59,477	40,853	18,624
354000 FLEET	6,399	6,399	0
354500 INTERNAL	16,100	16,100	0
356005 PARKS	31,331	30,739	592
401000 SHERIFF'S OFFICE	206,269	180,732	25,537
402000 LAW ENF SVCS	82,420	0	82,420
402000 DISTRICT PATROL	36,833	36,833	0
402000 LOL - LAW ENF	16,302	16,302	0
403000 JAIL	668,730	604,543	64,187
451000 DISTRICT	55,435	52,859	2,576
451000 LOL-DISTRICT	12,211	12,211	0
501000 JUVENILE	74,333	74,333	0
501000 LOL-JUVENILE	3,071	3,071	0
551000 COMMUNITY	144,593	144,593	0
551500 LOL COMM	74,213	74,213	0
601000 LONG RANGE	9,867	9,867	0
602000 CURRENT	14,025	14,025	0
602000 BUILDING SERVICES	20,475	20,475	0
603000 ENGINEERING	25,024	25,024	0
603000 SURVEY PUBLIC	2,977	2,977	0
603000 SURVEY	1,719	1,719	0
604000 LUT	6,955	6,955	0
605000 CAPITAL PROJECT	24,727	24,727	0



WASHINGTON COUNTY, OREGON
CFR (OMB) Cost Allocation Plan for FY 12-13
Based on the Adopted Budget from FY 11-12
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING &	GF EQUIPMENT
606000 LUT OPS & MAINT	40,199	40,199	0
651000 HOUSING SERVICES	16,079	16,079	0
701000 EMERGENCY	961	961	0
703000 PUBLIC HEALTH	91,006	77,394	13,612
704000 HHS ADMIN	5,251	5,251	0
705000 CHILDREN & FAMILY	3,164	3,164	0
706000 HUMAN SERVICES	18,774	18,774	0
708000 OREGON HEALTH	7,377	7,377	0
709000 ANIMAL SERVICES	26,798	23,567	3,231
801000 WASH CO JUSTICE	11,117	11,117	0
851000 LAW LIBRARY	11,507	11,507	0
961000 WATERMASTER	6,898	4,496	2,402
971000 COOP LIBRARY	9,393	9,393	0
971015 WEST SLOPE	1,921	1,921	0
OSU EXTENSION SERVICE	5,958	5,958	0
STATE COURTS	226,606	226,606	0
VISION ACTION NETWORK	2,024	2,024	0
WCCCA (911 Center)	809	809	0
Direct Billed	0	0	0
Total	2,735,687	2,028,307	707,380