
FULL COST PLAN

FY 2010-2011

Prepared 11/19/2009




**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 November 19, 2009 to establish cost allocations or billings for the fiscal year ending June 30, 2011 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: November 20, 2009

FULL COST ALLOCATION PLAN

OVERVIEW

PURPOSE

The cost allocation plan identifies and allocates the indirect administrative or overhead costs of Washington County 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, the programs providing services incur them. As such, distributing indirect costs to operating programs allows the total cost of a program to be identified.

GUIDELINES

Two plans are prepared for the County – a 2 CFR part 225 Cost Plan and a Full Cost Plan. The 2 CFR part 225 plan conforms completely to the guidelines set forth in the Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 225 (formerly OMB A-87) and includes only costs allowable under those guidelines.

This Full Cost Allocation Plan, in order to present a true cost of direct services, includes all reasonable indirect costs regardless of their allowability under 2 CFR part 225. Other than differences in allowability, this plan is prepared according to the guidelines set forth in 2 CFR part 225 by the Office of Management and Budget as revised August 31, 2005 to ensure a uniform approach in the preparation of the cost allocation plans.

SOURCE OF DATA

The cost information comes from the adopted budget for fiscal year 2009-2010. The allocation statistics for appropriations and budgeted full time equivalent (FTE) positions also come from the adopted budget for fiscal year 2009-2010. 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 FY 2011-2012 plan, as an adjustment.

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

WASHINGTON COUNTY, OREGON
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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	44,461	1,298	3,857	546	0	211	1,953
151000 ADMIN OFFICE	0	3,977	11,581	657	12,786	632	9,542
201000 COUNTY COUNSEL	0	0	0	0	0	0	6,628
251000 COUNTY AUDITOR	0	1,602	4,654	564	5,151	543	1,510
302020 A&T-SS	0	0	0	0	0	0	42,074
351005 COMMUNICATIONS	0	0	0	0	0	0	662
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	5,108	25,044	3,705	633	1,228	12,597
352000 HUMAN RESOURCE	0	0	0	0	0	0	9,784
352500 INFO TECHNOLOGY	23,035	0	0	0	0	0	234,925
353000 PURCHASING	0	0	0	829	0	226	1,163
353500 FACILITIES	0	0	0	0	0	0	128,980
357010 LIABILITY INSUR	0	0	0	0	0	0	5,192
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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	14,260
BUILDING DEPRECIATION	0	0	0	0	0	0	50,590
Total Allocated	67,496	11,985	45,136	6,301	18,570	2,840	519,860
Roll Forward	(2,270)	(1,124)	(6,605)	(530)	(2,348)	(266)	(41,253)
Cost With Roll Forward	65,226	10,861	38,531	5,771	16,222	2,574	478,607
Adjustments	0	0	0	0	0	0	0
Proposed Costs	65,226	10,861	38,531	5,771	16,222	2,574	478,607

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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	15,220	0	4,218	948	1,508	490	743
151000 ADMIN OFFICE	85,329	1,452	20,135	9,447	8,248	3,115	4,181
201000 COUNTY COUNSEL	126,541	0	0	0	0	0	0
251000 COUNTY AUDITOR	7,629	584	2,187	3,809	1,017	1,254	36
302020 A&T-SS	1,009,768	0	0	0	0	0	0
351005 COMMUNICATIONS	6,516	0	1,254	0	487	0	296
351010 SS-ADMIN	0	0	19,532	0	7,596	0	4,612
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	65,297	2,250	22,058	16,056	23,874	8,063	12,189
352000 HUMAN RESOURCE	96,304	0	24,828	0	7,210	0	4,378
352500 INFO TECHNOLOGY	752,762	0	56,368	0	24,506	0	28,221
353000 PURCHASING	3,838	0	16,697	2,356	6,866	948	2,230
353500 FACILITIES	211,045	0	42,694	0	83,013	0	0
357010 LIABILITY INSUR	12,396	0	231,860	0	10,815	0	5,416
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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	23,333	0	0	0	9,178	0	0
BUILDING DEPRECIATION	62,179	0	6,389	0	16,074	0	31,282
Total Allocated	2,478,157	4,286	448,220	32,616	200,392	13,870	93,584
Roll Forward	(220,401)	(557)	(24,598)	(4,889)	(15,380)	(2,852)	(6,963)
Cost With Roll Forward	2,257,756	3,729	423,622	27,727	185,012	11,018	86,621
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,257,756	3,729	423,622	27,727	185,012	11,018	86,621

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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 COMMISS	398	133	8,152	260	633	747	1,428
151000 ADMIN OFFICE	1,277	517	26,084	1,128	1,892	2,242	4,287
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	13	215	10,492	455	759	909	1,731
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	87	0	0	0	0	0	0
351010 SS-ADMIN	1,356	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	182,567	0	0
351500 FINANCIAL MGMT	6,837	3,777	31,587	4,963	10,060	8,672	6,969
352000 HUMAN RESOURCE	1,288	0	0	0	0	0	0
352500 INFO TECHNOLOGY	6,207	0	0	0	0	0	0
353000 PURCHASING	1,346	161	452	76	259	5,074	7,240
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	160	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	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	18,969	4,803	76,767	6,882	196,170	17,644	21,655
Roll Forward	(1,539)	(132)	(6,446)	(269)	(3,716)	(2,386)	(1,177)
Cost With Roll Forward	17,430	4,671	70,321	6,613	192,454	15,258	20,478
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,430	4,671	70,321	6,613	192,454	15,258	20,478

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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	242	3	999	21,281	20,974	9,528	0
151000 ADMIN OFFICE	728	4	5,843	123,799	120,460	56,123	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	302	0	389	14,876	7,769	3,527	0
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	0	418	9,070	8,632	4,042	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	2,047	1,041	7,165	99,058	54,103	34,857	0
352000 HUMAN RESOURCE	0	0	6,180	161,989	162,296	76,350	0
352500 INFO TECHNOLOGY	0	2,193	23,694	1,071,295	459,403	235,942	0
353000 PURCHASING	65	387	1,260	17,989	9,372	6,291	0
353500 FACILITIES	0	0	0	0	120,924	23,787	0
357010 LIABILITY INSUR	0	0	588	209,588	16,003	6,405	0
401000 SHERIFF'S OFFICE	0	0	46,394	0	1,419,913	617,345	517,743
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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	13,369	2,630	0
BUILDING DEPRECIATION	0	0	0	78,429	23,414	4,606	0
Total Allocated	3,384	3,628	92,930	1,807,374	2,436,632	1,081,433	517,743
Roll Forward	(424)	(243)	(8,704)	(142,706)	(222,711)	(95,841)	(56,326)
Cost With Roll Forward	2,960	3,385	84,226	1,664,668	2,213,921	985,592	461,417
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,960	3,385	84,226	1,664,668	2,213,921	985,592	461,417

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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 COMMISS	0	0	0	0	0	0	26,829
151000 ADMIN OFFICE	0	0	0	0	0	0	160,050
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	16,966
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	0	0	0	0	0	11,957
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	85,701
352000 HUMAN RESOURCE	0	0	0	0	0	0	218,923
352500 INFO TECHNOLOGY	0	0	0	0	0	0	938,328
353000 PURCHASING	0	0	0	0	0	0	14,487
353500 FACILITIES	0	0	0	0	0	0	2,426,225
357010 LIABILITY INSUR	0	0	0	0	0	0	133,080
401000 SHERIFF'S OFFICE	467,905	107,339	57,808	32,533	63,130	29,131	1,531,972
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	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	665,704
Total Allocated	467,905	107,339	57,808	32,533	63,130	29,131	6,230,222
Roll Forward	(48,889)	(7,909)	(4,060)	(2,900)	(4,671)	(2,147)	(448,548)
Cost With Roll Forward	419,016	99,430	53,748	29,633	58,459	26,984	5,781,674
Adjustments	0	0	0	0	0	0	0
Proposed Costs	419,016	99,430	53,748	29,633	58,459	26,984	5,781,674

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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	49	2,261	0	0	174	0	155
151000 ADMIN OFFICE	369	13,673	0	0	66	0	941
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	18	736	0	0	22	0	6
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	1,010	0	0	0	0	70
351010 SS-ADMIN	0	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	2,354	8,655	0	0	3,639	0	1,868
352000 HUMAN RESOURCE	0	18,710	0	0	0	0	1,407
352500 INFO TECHNOLOGY	0	51,731	0	0	1,206	502	3,548
353000 PURCHASING	76	1,292	0	0	140	0	129
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	0	1,176	0	0	0	0	0
401000 SHERIFF'S OFFICE	0	132,120	0	0	0	0	0
403005 JAIL ADMIN	0	52,054	350,020	247,706	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	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	2,866	283,418	350,020	247,706	5,247	502	8,124
Roll Forward	(241)	(41,063)	(126,150)	(84,101)	(244)	0	(447)
Cost With Roll Forward	2,625	242,355	223,870	163,605	5,003	502	7,677
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,625	242,355	223,870	163,605	5,003	502	7,677

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Central Service Departments	406010 SCHOOL OFFICERS	406025 ELDER ABUSE	406030 GASTON LAW ENF SVCS	406035 BANKS CONTRACT	406040 TITLE III / ODOT	406045 CONTRACT SVCS INTERCEPT	451000 DISTRICT ATTORNEY
101000 BOARD OF COMMIS	75	0	201	201	297	143	12,901
151000 ADMIN OFFICE	462	0	1,199	1,199	1,843	905	76,757
201000 COUNTY COUNSEL	0	0	0	0	0	0	1,958
251000 COUNTY AUDITOR	3	0	9	9	11	4	7,770
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	35	0	87	87	139	70	5,771
351010 SS-ADMIN	0	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	680	85	1,319	1,232	1,428	252	65,492
352000 HUMAN RESOURCE	515	0	1,476	1,476	2,060	1,030	85,283
352500 INFO TECHNOLOGY	0	0	1,773	1,773	0	0	439,843
353000 PURCHASING	0	97	11	0	32	0	5,397
353500 FACILITIES	0	0	0	0	0	0	272,558
357010 LIABILITY INSUR	0	0	0	0	0	0	14,418
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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	30,134
BUILDING DEPRECIATION	0	0	0	0	0	0	55,350
Total Allocated	1,770	182	6,075	5,977	5,810	2,404	1,073,632
Roll Forward	(304)	(1,294)	(301)	(304)	(297)	0	(102,409)
Cost With Roll Forward	1,466	(1,112)	5,774	5,673	5,513	2,404	971,223
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,466	(1,112)	5,774	5,673	5,513	2,404	971,223

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Central Service Departments	451000 LOL-DISTRICT ATTORNEY	452000 CAMI	501000 JUVENILE	501000 LOL-JUVENILE	501005 JUVENILE BASIC SERVICES	501005 LOL-JUVENILE BASIC SVCS	501010 JUVENILE SHELTER CARE
101000 BOARD OF COMMISS	2,851	289	6,557	930	0	0	0
151000 ADMIN OFFICE	17,583	967	32,865	4,687	0	0	0
201000 COUNTY COUNSEL	0	0	8,888	0	0	0	0
251000 COUNTY AUDITOR	824	65	3,643	239	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	1,324	70	2,439	348	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	8,440	3,507	30,127	3,756	0	0	0
352000 HUMAN RESOURCE	19,570	1,030	36,050	5,150	0	0	0
352500 INFO TECHNOLOGY	72,215	3,849	242,514	17,735	0	0	0
353000 PURCHASING	97	355	4,061	496	0	0	0
353500 FACILITIES	62,964	0	386,315	15,837	0	0	0
357010 LIABILITY INSUR	3,297	54	18,268	867	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	969,604	48,100	25,879
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	6,961	0	22,788	876	0	0	0
BUILDING DEPRECIATION	12,192	0	79,042	3,066	0	0	0
Total Allocated	208,318	10,186	873,557	53,987	969,604	48,100	25,879
Roll Forward	(16,325)	(1,235)	(64,051)	(4,654)	(159,051)	(7,608)	(4,057)
Cost With Roll Forward	191,993	8,951	809,506	49,333	810,553	40,492	21,822
Adjustments	0	0	0	0	0	0	0
Proposed Costs	191,993	8,951	809,506	49,333	810,553	40,492	21,822

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Central Service Departments	501015 JUV SECURE DETENTION	501025 HOME DETENTION	502000 CONCILIATION PROGRAM	504000 JUVENILE GRANTS	504005 DOWNSIZING	504020 JUVENILE RESTITUTION	505000 STATE HIGH-RISK PREVENT
101000 BOARD OF COMMIS	0	0	935	1,335	0	0	2,751
151000 ADMIN OFFICE	0	0	5,569	4,771	0	0	14,932
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	261	281	0	0	756
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	0	418	348	0	0	1,115
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	8,527	17,491	0	0	19,284
352000 HUMAN RESOURCE	0	0	6,180	5,150	0	0	16,480
352500 INFO TECHNOLOGY	0	0	23,591	18,736	0	0	80,075
353000 PURCHASING	0	0	280	2,941	0	0	2,025
353500 FACILITIES	0	0	0	0	0	0	0
357010 LIABILITY INSUR	0	0	428	428	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	63,993	21,800	14,064	0	41,912	5,766	0
703030 PUBLIC HEALTH	0	0	0	0	0	0	0
704000 HHS ADMIN	0	0	0	0	0	0	0
706005 HUMAN SVCS	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	63,993	21,800	60,253	51,481	41,912	5,766	137,418
Roll Forward	(10,121)	(3,459)	(6,147)	(4,403)	(6,501)	(899)	(14,069)
Cost With Roll Forward	53,872	18,341	54,106	47,078	35,411	4,867	123,349
Adjustments	0	0	0	0	0	0	0
Proposed Costs	53,872	18,341	54,106	47,078	35,411	4,867	123,349

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Central Service Departments	505015 SUBSTANCE ABUSE PROGRAMS	505020 COMM & VICTIM SVCS	505025 SHELTER CARE SUPPLEMENT	551000 COMMUNITY CORRECTIONS	551500 LOL COMM CORRECTIONS	601000 LONG RANGE PLANNING	602000 CURRENT PLANNING
101000 BOARD OF COMMIS	0	0	0	13,098	4,484	45,182	9,349
151000 ADMIN OFFICE	0	0	0	73,709	27,364	23,211	25,327
201000 COUNTY COUNSEL	0	0	0	0	0	67,941	0
251000 COUNTY AUDITOR	0	0	0	4,523	1,320	2,374	1,624
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	0	0	5,331	2,056	1,742	1,816
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	66,658	18,677	20,492	33,131
352000 HUMAN RESOURCE	0	0	0	100,560	43,445	25,749	26,831
352500 INFO TECHNOLOGY	0	0	0	427,875	104,632	117,086	204,147
353000 PURCHASING	0	0	0	7,773	2,801	2,696	818
353500 FACILITIES	0	0	0	485,439	207,881	44,920	86,502
357010 LIABILITY INSUR	0	0	0	40,370	12,129	3,216	4,990
401000 SHERIFF'S OFFICE	0	0	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0	0	0
503000 JUVENILE ADMIN	53,445	11,392	18,424	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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	22,559	3,966	4,967	9,564
BUILDING DEPRECIATION	0	0	0	149,359	74,094	8,698	16,749
Total Allocated	53,445	11,392	18,424	1,397,254	502,849	368,274	420,848
Roll Forward	(11,113)	(1,798)	(2,883)	(97,872)	(26,425)	(28,250)	(43,141)
Cost With Roll Forward	42,332	9,594	15,541	1,299,382	476,424	340,024	377,707
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42,332	9,594	15,541	1,299,382	476,424	340,024	377,707

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Central Service Departments	602000 BUILDING SERVICES	603000 ENGINEERING	603000 SURVEY PUBLIC LAND CNR	603000 SURVEY	604000 LUT ADMINISTRATION	605000 CAPITAL PROJECT MGMT	606000 LUT OPS & MAINT
101000 BOARD OF COMMISS	9,897	14,303	1,413	1,214	3,667	16,771	26,492
151000 ADMIN OFFICE	66,674	47,112	10,255	5,103	22,621	38,224	109,041
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	6,602	2,771	1,211	455	4,805	2,077	7,185
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	4,289	3,433	618	339	913	2,823	7,782
351010 SS-ADMIN	0	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	91,491	38,082	14,799	11,547	41,006	22,246	93,253
352000 HUMAN RESOURCE	63,396	60,894	12,521	6,457	13,493	45,584	150,317
352500 INFO TECHNOLOGY	380,426	278,407	49,660	38,774	65,318	196,999	460,716
353000 PURCHASING	5,590	8,510	1,004	205	2,295	1,562	38,436
353500 FACILITIES	143,377	100,709	30,603	28,227	36,244	92,231	176,648
357010 LIABILITY INSUR	20,389	40,090	1,776	1,359	3,640	10,464	67,267
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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	15,852	225	3,458	3,121	4,007	0	0
BUILDING DEPRECIATION	27,762	26,982	6,056	5,465	7,018	24,851	40,135
Total Allocated	835,745	621,518	133,374	102,266	205,027	453,832	1,177,272
Roll Forward	(87,041)	(47,978)	(12,399)	(10,830)	(26,509)	(56,418)	(86,939)
Cost With Roll Forward	748,704	573,540	120,975	91,436	178,518	397,414	1,090,333
Adjustments	0	0	0	0	0	0	0
Proposed Costs	748,704	573,540	120,975	91,436	178,518	397,414	1,090,333

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Central Service Departments	606500 TIF ROAD PROJECT	606500 MSTIP 3	606500 MSTIP 1	606500 MSTIP 2	606500 ROAD CAPITAL PROJECT	606500 COMMUTER RAIL	606500 OTIA CAP PROJECTS
101000 BOARD OF COMMISS	9,014	30,409	0	0	3,808	0	2,504
151000 ADMIN OFFICE	3,491	23,461	0	0	985	0	538
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	1,407	9,437	0	0	391	0	216
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	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	45,401	166,272	0	0	21,550	0	14,961
352000 HUMAN RESOURCE	0	0	0	0	0	0	0
352500 INFO TECHNOLOGY	0	0	0	0	0	0	0
353000 PURCHASING	6,549	7,928	0	0	3,248	0	496
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	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	65,862	237,507	0	0	29,982	0	18,715
Roll Forward	(7,982)	(32,474)	0	(1)	(2,944)	(1,279)	(3,315)
Cost With Roll Forward	57,880	205,033	0	(1)	27,038	(1,279)	15,400
Adjustments	0	0	0	0	0	0	0
Proposed Costs	57,880	205,033	0	(1)	27,038	(1,279)	15,400

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Central Service Departments	606500 TDT	607500 MAINT LOCAL IMPROV DIST	608000 URBAN ROAD MAINT DIST	609000 SPECIAL LIGHT DISTRICT #1	651000 HOUSING SERVICES	661000 FEDERAL HOUSING PROG	662000 LOCAL FUND HOUSING PROG
101000 BOARD OF COMMISS	513	3,227	2,654	5,826	9,225	3,738	393
151000 ADMIN OFFICE	44	250	5,885	3,001	39,122	0	0
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	21	13	296	1,211	325	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	0	0	0	2,787	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	1,307	1,147	6,993	6,709	20,266	46,337	18,163
352000 HUMAN RESOURCE	0	0	0	0	41,199	0	0
352500 INFO TECHNOLOGY	0	0	0	7,433	252,560	0	0
353000 PURCHASING	0	0	2,843	150	1,627	31,182	5,757
353500 FACILITIES	0	0	0	0	82,910	0	0
357010 LIABILITY INSUR	0	0	0	0	6,696	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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	16,053	0	0
Total Allocated	1,885	4,637	18,671	24,330	472,770	81,257	24,313
Roll Forward	0	(96)	(2,324)	(2,180)	(52,052)	(5,954)	(757)
Cost With Roll Forward	1,885	4,541	16,347	22,150	420,718	75,303	23,556
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,885	4,541	16,347	22,150	420,718	75,303	23,556

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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	393	1,754	1,720	23,911	0	0	0
151000 ADMIN OFFICE	0	4,328	12	117,605	0	0	0
201000 COUNTY COUNSEL	0	0	0	62,517	0	0	0
251000 COUNTY AUDITOR	0	104	20	14,352	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	192	0	8,596	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	23,732	11,701	6,494	117,038	0	0	0
352000 HUMAN RESOURCE	0	2,833	0	139,615	0	0	0
352500 INFO TECHNOLOGY	0	16,347	6,831	677,380	0	0	0
353000 PURCHASING	9,281	2,445	150	23,130	1,320	1,650	0
353500 FACILITIES	0	4,954	0	365,253	0	0	0
357010 LIABILITY INSUR	0	528	0	23,877	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	12,133	0	0	23,452	65,134	104,882
704000 HHS ADMIN	0	12,976	5,497	11,155	110,220	53,270	95,500
706005 HUMAN SVCS	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	27,622	0	0	0
BUILDING DEPRECIATION	0	959	0	84,335	0	0	0
Total Allocated	33,406	71,254	20,724	1,696,386	134,992	120,054	200,382
Roll Forward	(1,921)	(5,767)	(1,561)	(146,934)	(5,626)	(5,260)	(7,878)
Cost With Roll Forward	31,485	65,487	19,163	1,549,452	129,366	114,794	192,504
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,485	65,487	19,163	1,549,452	129,366	114,794	192,504

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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	2,909
151000 ADMIN OFFICE	0	0	0	0	0	0	6,695
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	693
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	0	0	0	0	0	0	423
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	22,457
352000 HUMAN RESOURCE	0	0	0	0	0	0	6,251
352500 INFO TECHNOLOGY	0	0	0	0	0	0	27,487
353000 PURCHASING	0	0	0	0	0	0	5,381
353500 FACILITIES	0	0	0	0	0	0	16,314
357010 LIABILITY INSUR	0	0	0	0	0	0	1,363
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	87,773	34,525	8,038	14,405	82,669	27,284	0
704000 HHS ADMIN	89,808	31,529	27,693	96,399	71,482	23,562	41,660
706005 HUMAN SVCS	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0	1,804
BUILDING DEPRECIATION	0	0	0	0	0	0	3,159
Total Allocated	177,581	66,054	35,731	110,804	154,151	50,846	136,596
Roll Forward	(7,207)	(2,107)	(1,426)	(4,206)	(5,980)	(2,001)	(8,701)
Cost With Roll Forward	170,374	63,947	34,305	106,598	148,171	48,845	127,895
Adjustments	0	0	0	0	0	0	0
Proposed Costs	170,374	63,947	34,305	106,598	148,171	48,845	127,895

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	18,573	0	0	0	0	1,684	7,000
151000 ADMIN OFFICE	48,520	0	0	0	0	410	19,619
201000 COUNTY COUNSEL	0	0	0	0	0	0	0
251000 COUNTY AUDITOR	3,768	0	0	0	0	172	4,285
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	3,339	0	0	0	0	0	768
351010 SS-ADMIN	0	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	76,581	0	0	0	0	1,016	29,087
352000 HUMAN RESOURCE	49,357	0	0	0	0	0	11,340
352500 INFO TECHNOLOGY	189,118	0	0	0	0	0	42,611
353000 PURCHASING	31,334	0	0	0	0	0	9,205
353500 FACILITIES	108,865	0	0	0	0	0	17,922
357010 LIABILITY INSUR	7,398	0	0	0	0	0	558
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	9,675	65,563	23,107	30,050	141,942	0	109,728
706005 HUMAN SVCS	0	0	0	0	0	0	98,503
BUILDING DEBT INTEREST	12,036	0	0	0	0	0	1,982
BUILDING DEPRECIATION	21,079	0	0	0	0	0	3,471
Total Allocated	579,643	65,563	23,107	30,050	141,942	3,282	356,079
Roll Forward	(54,809)	(2,314)	(877)	(1,015)	(3,792)	(104)	(52,404)
Cost With Roll Forward	524,834	63,249	22,230	29,035	138,150	3,178	303,675
Adjustments	0	0	0	0	0	0	0
Proposed Costs	524,834	63,249	22,230	29,035	138,150	3,178	303,675

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	852000 LAW LIBRARY CAPITAL PROGRAM	901000 COMMUNITY DEVELOPMENT
101000 BOARD OF COMMIS	2,994	1,189	2,346	1,153	669	0	4,827
151000 ADMIN OFFICE	18,277	7,511	10,434	7,248	2,948	396	10,424
201000 COUNTY COUNSEL	71,858	1,657	0	0	0	0	0
251000 COUNTY AUDITOR	1,651	584	693	605	40	20	1,688
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	1,394	582	742	557	182	0	533
351010 SS-ADMIN	0	0	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0	0	0
351500 FINANCIAL MGMT	24,225	6,931	37,129	5,599	6,178	1,133	20,010
352000 HUMAN RESOURCE	20,601	8,600	10,970	8,239	2,699	0	7,879
352500 INFO TECHNOLOGY	126,009	30,559	14,291	40,779	15,695	0	31,033
353000 PURCHASING	5,429	829	4,675	818	800	0	6,677
353500 FACILITIES	62,978	0	0	57,323	51,599	0	0
357010 LIABILITY INSUR	29,168	428	802	2,266	2,167	0	2,725
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	80,133	32,668	47,010	0	0	0	0
706005 HUMAN SVCS	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	6,338	0	0	0
BUILDING DEPRECIATION	31,127	0	0	11,100	11,488	0	0
Total Allocated	475,844	91,538	129,092	142,025	94,465	1,549	85,796
Roll Forward	(28,844)	(8,233)	(7,859)	(11,349)	(6,632)	(214)	(7,296)
Cost With Roll Forward	447,000	83,305	121,233	130,676	87,833	1,335	78,500
Adjustments	0	0	0	0	0	0	0
Proposed Costs	447,000	83,305	121,233	130,676	87,833	1,335	78,500

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Allocated Costs By Department

Central Service Departments	902000 HOME FUND	951000 AGRICULTURE	961000 WATERMASTER	971000 COOP LIBRARY SERVICES	971015 WEST SLOPE LIBRARY	981000 FAIR COMPLEX	ACME ENTERPRISES
101000 BOARD OF COMMIS	1,541	130	290	12,263	806	2,109	0
151000 ADMIN OFFICE	5,209	391	1,824	32,236	4,962	8,349	0
201000 COUNTY COUNSEL	0	0	452	0	0	0	0
251000 COUNTY AUDITOR	1,689	342	161	481	45	133	0
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	87	0	139	1,934	348	487	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	9,429	697	4,828	42,366	11,440	29,348	0
352000 HUMAN RESOURCE	1,288	0	2,060	28,582	5,150	7,210	0
352500 INFO TECHNOLOGY	5,320	0	34,526	40,568	5,510	10,100	0
353000 PURCHASING	614	43	215	7,419	1,401	54	0
353500 FACILITIES	0	0	16,657	48,436	9,492	0	0
357010 LIABILITY INSUR	0	0	828	5,622	3,007	7,690	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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	5,355	0	0	0
BUILDING DEPRECIATION	0	0	6,890	9,378	2,558	0	0
Total Allocated	25,177	1,603	68,870	234,640	44,719	65,480	0
Roll Forward	(1,634)	(146)	(4,379)	(19,158)	(2,908)	(4,269)	(35)
Cost With Roll Forward	23,543	1,457	64,491	215,482	41,811	61,211	(35)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,543	1,457	64,491	215,482	41,811	61,211	(35)

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Allocated Costs By Department

Central Service Departments	AMERICAN RED CROSS	CASA FOR CHILDREN INC	COMMUNITY HOUSING FUND	HANDS ON PORTLAND INC	OSU EXTENSION SERVICE	STATE COURTS	TUALATIN RIVER WATERSHED COUNCIL
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	0
251000 COUNTY AUDITOR	0	0	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0	0	0
351005 COMMUNICATIONS	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	904	1,507	301	301	1,206	71,746	603
353000 PURCHASING	0	0	0	0	0	0	0
353500 FACILITIES	0	0	0	0	0	1,102,423	0
357010 LIABILITY INSUR	0	0	0	0	0	35,606	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	0	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	110,281	0
BUILDING DEPRECIATION	0	0	0	0	0	221,414	0
Total Allocated	904	1,507	301	301	1,206	1,541,470	603
Roll Forward	(102)	(170)	(35)	(35)	(136)	(75,003)	(68)
Cost With Roll Forward	802	1,337	266	266	1,070	1,466,467	535
Adjustments	0	0	0	0	0	0	0
Proposed Costs	802	1,337	266	266	1,070	1,466,467	535

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Allocated Costs By Department

Central Service Departments	VISION ACTION NETWORK	WCCCA (911 Center)	NOT ALLOCATED / EXCLUDED	FOR PLAN USE ONLY	SubTotal	Direct Billed	Unallocated
101000 BOARD OF COMMISS	0	0	0	0	504,607	0	0
151000 ADMIN OFFICE	0	0	7,456	0	1,694,576	0	0
201000 COUNTY COUNSEL	0	0	72,611	0	421,051	0	166,110
251000 COUNTY AUDITOR	0	0	0	0	183,390	0	0
302020 A&T-SS	0	0	0	0	1,051,842	0	0
351005 COMMUNICATIONS	0	0	0	0	110,984	0	0
351010 SS-ADMIN	0	0	0	0	33,096	0	0
351015 RISK SVC ADMIN	0	0	0	0	182,567	0	0
351500 FINANCIAL MGMT	0	0	0	0	2,020,982	0	0
352000 HUMAN RESOURCE	0	0	0	0	1,874,217	0	0
352500 INFO TECHNOLOGY	1,206	0	0	0	8,791,941	0	0
353000 PURCHASING	0	0	0	0	361,381	0	0
353500 FACILITIES	0	3,244	0	0	7,155,493	0	0
357010 LIABILITY INSUR	0	130	0	0	1,006,988	0	0
401000 SHERIFF'S OFFICE	0	0	0	0	5,023,333	0	0
403005 JAIL ADMIN	0	0	0	0	649,780	0	0
503000 JUVENILE ADMIN	0	0	0	0	1,274,379	0	0
703030 PUBLIC HEALTH	0	0	0	0	460,295	0	0
704000 HHS ADMIN	0	0	0	0	1,210,627	0	0
706005 HUMAN SVCS	0	0	0	0	98,503	0	98,504
BUILDING DEBT INTEREST	0	0	0	0	356,666	0	0
BUILDING DEPRECIATION	0	808	0	0	1,899,305	0	0
Total Allocated	1,206	4,182	80,067	0	36,366,003	0	264,614
Roll Forward	(136)	(194)	(2,559)	0	(3,205,753)	0	0
Cost With Roll Forward	1,070	3,988	77,508	0	33,160,250	0	264,614
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,070	3,988	77,508	0	33,160,250	0	264,614

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Allocated Costs By Department

Central Service Departments Total

101000 BOARD OF COMMIS	504,607
151000 ADMIN OFFICE	1,694,576
201000 COUNTY COUNSEL	587,161
251000 COUNTY AUDITOR	183,390
302020 A&T-SS	1,051,842
351005 COMMUNICATIONS	110,984
351010 SS-ADMIN	33,096
351015 RISK SVC ADMIN	182,567
351500 FINANCIAL MGMT	2,020,982
352000 HUMAN RESOURCE	1,874,217
352500 INFO TECHNOLOGY	8,791,941
353000 PURCHASING	361,381
353500 FACILITIES	7,155,493
357010 LIABILITY INSUR	1,006,988
401000 SHERIFF'S OFFICE	5,023,333
403005 JAIL ADMIN	649,780
503000 JUVENILE ADMIN	1,274,379
703030 PUBLIC HEALTH	460,295
704000 HHS ADMIN	1,210,627
706005 HUMAN SVCS	197,007
BUILDING DEBT INTEREST	356,666
BUILDING DEPRECIATION	1,899,305
Total Allocated	<u>36,630,617</u>
Roll Forward	(3,205,753)
Cost With Roll Forward	<u>33,424,864</u>
Adjustments	0
Proposed Costs	<u><u>33,424,864</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
101000 BOARD OF COMMIS		
1.4.1 BD COMM A	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
1.4.2 BD COMM B	AGENDA ITEMS - WEIGHTED FOR HEARING/ACTION/CONSENT	FY 08-09 BOARD OF COMMISSIONERS MEETINGS
1.4.3 GENERAL GOVT	BUDGET APPROPRIATIONS (EXCLUDING CONTINGENCY)	FY 09-10 ADOPTED BUDGET
151000 ADMIN OFFICE		
2.4.1 COUNTY ADMIN	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
2.4.2 BUDGET ANALYSIS	SIZE OF BUDGET (PASS THRU DOLLARS DISCOUNTED)	FY 09-10 ADOPTED BUDGET
2.4.3 INTERGOV RELAT	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
2.4.4 GEN COMM SUPPOR	DIRECT ALLOCATION TO BOARD OF COMMISSIONERS	COST PLAN
2.4.5 ADMINISTRATOR	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
201000 COUNTY COUNSEL		
3.4.1 GENERAL SUPPORT	PERCENTAGE OF GENERAL FUND WORK PERFORMED	COUNTY COUNSEL RECORDS
251000 COUNTY AUDITOR		
4.4.1 AUDIT ADMIN	SIZE OF BUDGET (PASS THRU DOLLARS DISCOUNTED)	FY 09-10 ADOPTED BUDGET
4.4.2 FIELD AUDIT	WEIGHTED BUDGET SIZE (50% GEN FUND--50% OTHER FUNDS)	FY 09-10 ADOPTED BUDGET
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
351005 COMMUNICATIONS		
6.4.1 COUNTY COMM	NUMBER OF REGULAR EMPLOYEES (FTE) LESS COUNTY COMMUNICATIN	FY 09-10 ADOPTED BUDGET
351010 SS-ADMIN		
7.4.1 SS-ADMIN	NUMBER OF SUPPORT SERVICE REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
351015 RISK SVC ADMIN		
8.4.1 LIABILITY	DIRECT ALLOCATION TO LIABILITY & CASUALTY INS	COST PLAN
8.4.2 WORKERS COMP	DIRECT ALLOCATION TO WORKERS COMP INS	COST PLAN



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
351500 FINANCIAL MGMT		
9.4.1 GEN FIN'L MGMT	WEIGHTED 70% GL JE LINES AND 30% BUDGET APPROPRIATIONS	FY 08-09 WISARD ACTUAL COUNTS AND FY 09-10 ADOPTED BUDGET
9.4.2 ACCTS PAYABLE	NUMBER OF INVOICES PER DEPARTMENT	FY 08-09 WISARD ACTUAL COUNT
9.4.3 PAYROLL	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
9.4.4 TREASURY & AR	PERCENTAGE OF INTEREST EARNED PER DEPARTMENT	FY 08-09 INTEREST EARNED
352000 HUMAN RESOURCE		
10.4.1 PERSONNEL SVC	NUMBER OF REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
10.4.2 EMPLOYEE RELAT	NUMBER OF FULL-TIME BARGAINING UNIT EMPLOYEES PER DEPT	FY 09-10 ADOPTED BUDGET
10.4.3 EMPLOYEE DEV	NUMBER OF REGULAR EMPLOYEES (FTE) LESS S.O. SWORN OFFICERS	FY 09-10 ADOPTED BUDGET
352500 INFO TECHNOLOGY SVCS		
11.4.1 ITS OPS	DISTRIBUTED BY USE	INFORMATION TECHNOLOGY SYSTEMS RECORDS
353000 PURCHASING		
12.4.1 PURCH GENERAL	TOTAL NUMBER OF REQUISITION DIST LINES AND RELEASES	FY 08-09 WISARD ACTUAL COUNT
12.4.2 BIDS/RFPs	WEIGHTED NUMBER OF BIDS & RFP'S	PURCHASING DIVISION
353500 FACILITIES MANAGEMENT		
13.4.1 OPS & MAINTENANCE	MAINTAINED SQUARE FOOTAGE	FACILITIES MANAGEMENT
13.4.2 JANITORIAL	SQUARE FOOTAGE OF LOCATIONS SERVED	FACILITIES MANAGEMENT
13.4.3 GROUNDS MAINT	SQUARE FOOTAGE OF LOCATIONS SERVED	FACILITIES MANAGEMENT
13.4.4 UTILITIES	SQUARE FOOTAGE OF LOCATIONS SERVED	FACILITIES MANAGEMENT
357010 LIABILITY INSUR		
14.4.1 GEN LIABILITY	ACTUAL DETERMINED COST ALLOCATION	RISK SERVICES ADMIN
14.4.2 AUTO PROP	DIRECT ALLOCATION TO FLEET	COST PLAN
14.4.3 INLAND MARINE	DIRECT ALLOCATION TO FLEET	COST PLAN
14.4.4 AUTO LIABILITY	DIRECT ALLOCATION TO FLEET	COST PLAN
14.4.5 REAL PROPERTY	REAL PROPERTY SQUARE FOOTAGE	FACILITIES MANAGEMENT
401000 SHERIFF'S OFFICE ADMIN		
15.4.1 EXEC ADMIN	SO BUDGETED APPROPRIATIONS	FY 09-10 ADOPTED BUDGET
15.4.2 BUSINESS ADMIN	NUMBER OF S.O. REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
15.4.3 TRAINING	NUMBER OF S.O. CERTIFIED EMPLOYEES	FY 09-10 ADOPTED BUDGET
15.4.4 RES,PLAN,&CRIME	NUMBER OF S.O. CERTIFIED EMPLOYEES	FY 09-10 ADOPTED BUDGET
15.4.5 PROF. STANDARDS	NUMBER OF S.O. REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
403005 JAIL ADMIN		
16.4.1 JAIL ADMIN.	NUMBER OF REGULAR EMPLOYEES (FTE) FOR JAIL ADMIN EXCLUDE	FY 09-10 ADOPTED BUDGET
503000 JUVENILE ADMIN		
17.4.1 JUVENILE ADMIN	TIME AND SALARY ALLOCATION	JUVENILE ADMIN RECORDS
703030 PUBLIC HEALTH		
18.4.1 DEPT ADMIN	NUMBER OF PUBLIC HEALTH REGULAR EMPLOYEES (FTE)	FY 09-10 ADOPTED BUDGET
18.4.2 PUB.HEALTH MGR	ALLOCATION WEIGHTED @75% FTE & 25% BUDGET APPROPRIATION	FY 09-10 ADOPTED BUDGET
704000 HHS ADMIN		
19.4.1 DEPT ADMIN	WEIGHTED 75% FTE AND 25% BUDGET APPROPRIATIONS	FY 09-10 ADOPTED BUDGET
19.4.2 ADMIN MANAGER	TIME ALLOCATION	HHS RECORDS
706005 HUMAN SVCS ADMIN		
20.4.1 OHP ADMIN	DIRECT ALLOCATION TO OHP	HHS ADMIN RECORDS
BUILDING DEBT INTEREST		
21.4.1 BLDG DEBT INTEREST	OFFICE BUILDING SQUARE FOOTAGE	FACILITIES MANAGEMENT
BUILDING DEPRECIATION		
22.4.1 BUILDING & COMPONENT	BLDG DEPRECIATION SQUARE FOOTAGE	FACILITIES MANAGEMENT
22.4.2 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.

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

"Board - A" allocates 35% of the Board's budget to all operations based on the number of regular employee FTE's per Organizational Unit.

"Board - B" allocates 35% of the Board's budget to all operations based on weighted agenda items per originating department. Agenda items are assigned point values as follows: Consent items - 1; Action items - 3; Public hearings - 5.

"General Government" allocates 30% 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.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 101000 BOARD OF COMMIS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	430,121			430,121
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS		10,416	10,416	
151000 ADMIN OFFICE		71,472	71,472	
201000 COUNTY COUNSEL		35,524	35,524	
251000 COUNTY AUDITOR		370	370	
351005 COMMUNICATIONS		323	323	
351500 FINANCIAL MGMT		4,140	4,140	
352000 HUMAN RESOURCE		4,681	4,681	
352500 INFO TECHNOLOGY SVCS		11,057	11,057	
353000 PURCHASING		607	607	
353500 FACILITIES MANAGEMENT		14,148	14,148	
357010 LIABILITY INSUR		770	770	
BUILDING DEBT INTEREST		1,636	1,636	
BUILDING DEPRECIATION		2,864	2,864	
Total Allocated Additions:		<u>158,008</u>	<u>158,008</u>	158,008
Total To Be Allocated:	<u><u>430,121</u></u>	<u><u>158,008</u></u>		<u><u>588,129</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 101000 BOARD OF COMMIS

	Total	General & Admin	BD COMM A	BD COMM B	GENERAL GOVT
Other Expense & Cost					
PERSONAL SERVICES	384,291	0	134,502	134,502	115,287
MATERIALS & SERVICES	44,930	0	15,726	15,725	13,479
*CAPITAL OUTLAY	0	0	0	0	0
OTHER SPECIAL EXPEND	1,000	0	350	350	300
INTERFUND EXPENSES	0	0	0	0	0
LESS REVENUE	(100)	0	(35)	(35)	(30)
ADJUST TO ACTUAL	0	0	0	0	0
Departmental Totals					
Total Expenditures	430,121	0	150,543	150,542	129,036
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	430,121	0	150,543	150,542	129,036
Allocation Step 1					
1st Allocation	430,121	0	150,543	150,542	129,036
Allocation Step 2					
Inbound- All Others	158,008	158,008	0	0	0
Reallocate Admin Costs		(158,008)	55,303	55,303	47,402
2nd Allocation	158,008	0	55,303	55,303	47,402
Total For 101000 101000					
Total Allocated	588,129	0	205,846	205,845	176,438

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD COMM A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2763	416		416		416
151000 ADMIN OFFICE	12.81	0.7080	1,066		1,066	393	1,459
201000 COUNTY COUNSEL	13.75	0.7599	1,144		1,144	421	1,565
251000 COUNTY AUDITOR	1.00	0.0553	83		83	31	114
301000 ELECTIONS	9.50	0.5251	790		790	291	1,081
302000 ASSESSMENT & TAXATION	93.50	5.1676	7,779		7,779	2,866	10,645
351005 COMMUNICATIONS	1.00	0.0553	83		83	31	114
351010 SS-ADMIN	2.00	0.1105	166		166	61	227
351015 RISK SVC ADMIN	3.94	0.2178	328		328	121	449
351500 FINANCIAL MGMT	18.00	0.9948	1,498		1,498	552	2,050
352000 HUMAN RESOURCE	15.50	0.8567	1,290		1,290	475	1,765
352500 INFO TECHNOLOGY SVCS	57.00	3.1503	4,743		4,743	1,747	6,490
353000 PURCHASING	4.00	0.2211	333		333	123	456
353500 FACILITIES MANAGEMENT	35.00	1.9344	2,912		2,912	1,073	3,985
354000 FLEET MANAGEMENT	18.00	0.9948	1,498		1,498	552	2,050
354500 INTERNAL SERVICES	7.00	0.3869	582		582	215	797
356005 PARKS	4.25	0.2349	354		354	130	484
356010 METZGER PARK	1.25	0.0691	104		104	38	142
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4646	2,205		2,205	812	3,017
401000 LOL - S.O. ADMIN	6.00	0.3316	499		499	184	683
402000 LAW ENF SVCS	130.15	7.1932	10,829		10,829	3,989	14,818
402000 DISTRICT PATROL	123.85	6.8450	10,305		10,305	3,796	14,101
402000 LOL - LAW ENF SVCS	58.00	3.2056	4,826		4,826	1,778	6,604
403000 JAIL	171.50	9.4787	14,272		14,272	5,259	19,531
403000 LOL - JAIL	14.50	0.8014	1,206		1,206	444	1,650
406005 TRI-MET CONTRACT	1.00	0.0553	83		83	31	114
406010 SCHOOL OFFICERS	0.50	0.0276	42		42	15	57
406030 GASTON LAW ENF SVCS	1.25	0.0691	104		104	38	142
406035 BANKS CONTRACT	1.25	0.0691	104		104	38	142
406040 TITLE III / ODOT	2.00	0.1105	166		166	61	227
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	83		83	31	114
451000 DISTRICT ATTORNEY	82.80	4.5762	6,889		6,889	2,538	9,427
451000 LOL-DISTRICT ATTORNEY	19.00	1.0501	1,581		1,581	582	2,163

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD COMM A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452000 CAMI	1.00	0.0553	83		83	31	114
501000 JUVENILE	35.00	1.9344	2,912		2,912	1,073	3,985
501000 LOL-JUVENILE	5.00	0.2763	416		416	153	569
502000 CONCILIATION PROGRAM	6.00	0.3316	499		499	184	683
503000 JUVENILE ADMIN	12.00	0.6632	998		998	368	1,366
504000 JUVENILE GRANTS	5.00	0.2763	416		416	153	569
505000 STATE HIGH-RISK PREVENT	16.00	0.8843	1,331		1,331	490	1,821
551000 COMMUNITY CORRECTIONS	76.50	4.2280	6,365		6,365	2,345	8,710
551500 LOL COMM CORRECTIONS	29.50	1.6304	2,454		2,454	904	3,358
601000 LONG RANGE PLANNING	25.00	1.3817	2,080		2,080	766	2,846
602000 CURRENT PLANNING	26.05	1.4397	2,167		2,167	798	2,965
602000 BUILDING SERVICES	61.55	3.4018	5,121		5,121	1,886	7,007
603000 ENGINEERING	49.26	2.7225	4,099		4,099	1,510	5,609
603000 SURVEY PUBLIC LAND CNR	8.87	0.4902	738		738	272	1,010
603000 SURVEY	4.86	0.2686	404		404	149	553
604000 LUT ADMINISTRATION	13.10	0.7240	1,090		1,090	402	1,492
605000 CAPITAL PROJECT MGMT	40.50	2.2384	3,370		3,370	1,241	4,611
606000 LUT OPS & MAINT	111.66	6.1713	9,290		9,290	3,422	12,712
651000 HOUSING SERVICES	40.00	2.2107	3,328		3,328	1,226	4,554
701000 EMERGENCY MEDICAL SVCS	2.75	0.1520	229		229	84	313
703000 PUBLIC HEALTH	123.34	6.8168	10,262		10,262	3,780	14,042
704000 HHS ADMIN	9.34	0.5162	777		777	286	1,063
705000 CHILDREN & FAMILY SVCS	6.07	0.3355	505		505	186	691
706000 HUMAN SERVICES	47.92	2.6485	3,987		3,987	1,469	5,456
708000 OREGON HEALTH PLAN	11.01	0.6085	916		916	337	1,253
709000 ANIMAL SERVICES	20.00	1.1054	1,664		1,664	613	2,277
751000 VETERANS SERVICES	8.35	0.4615	695		695	256	951
752000 AGENCY ON AGING	10.65	0.5886	886		886	326	1,212
801000 WASH CO JUSTICE COURT	8.00	0.4421	666		666	245	911
851000 LAW LIBRARY	2.62	0.1448	218		218	80	298
901000 COMMUNITY DEVELOPMENT	7.65	0.4228	637		637	234	871
902000 HOME FUND	1.25	0.0691	104		104	38	142
961000 WATERMASTER	2.00	0.1105	166		166	61	227

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD COMM A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
971000 COOP LIBRARY SERVICES	27.75	1.5337	2,309		2,309	851	3,160
971015 WEST SLOPE LIBRARY	5.00	0.2763	416		416	153	569
981000 FAIR COMPLEX	7.00	0.3869	582		582	215	797
SubTotal	1,809.35	100.0000	150,543		150,543	55,303	205,846
TOTAL	1,809.35	100.0000	150,543		150,543	55,303	205,846

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD COMM B

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLEAN WATER SERVICES (CWS)	226	21.2012	31,919		31,919	12,542	44,461
101000 BOARD OF COMMIS	70	6.5666	9,885		9,885		9,885
151000 ADMIN OFFICE	36	3.3771	5,084		5,084	1,999	7,083
201000 COUNTY COUNSEL	57	5.3471	8,050		8,050	3,165	11,215
301000 ELECTIONS	1	0.0938	141		141	56	197
302000 ASSESSMENT & TAXATION	8	0.7505	1,130		1,130	444	1,574
351010 SS-ADMIN	5	0.4690	706		706	278	984
351015 RISK SVC ADMIN	1	0.0938	141		141	56	197
351500 FINANCIAL MGMT	21	1.9700	2,966		2,966	1,166	4,132
352000 HUMAN RESOURCE	15	1.4071	2,118		2,118	833	2,951
352500 INFO TECHNOLOGY SVCS	2	0.1876	282		282	111	393
353000 PURCHASING	16	1.5009	2,260		2,260	888	3,148
353500 FACILITIES MANAGEMENT	14	1.3133	1,977		1,977	777	2,754
354000 FLEET MANAGEMENT	3	0.2814	424		424	167	591
356010 METZGER PARK	1	0.0938	141		141	56	197
401000 SHERIFF'S OFFICE ADMIN	13	1.2195	1,836		1,836	722	2,558
402000 LAW ENF SVCS	3	0.2814	424		424	167	591
402000 DISTRICT PATROL	3	0.2814	424		424	167	591
403000 JAIL	1	0.0938	141		141	56	197
451000 DISTRICT ATTORNEY	2	0.1876	282		282	111	393
501000 JUVENILE	3	0.2814	424		424	167	591
503000 JUVENILE ADMIN	1	0.0938	141		141	56	197
504000 JUVENILE GRANTS	2	0.1876	282		282	111	393
601000 LONG RANGE PLANNING	209	19.6060	29,515		29,515	11,605	41,120
602000 CURRENT PLANNING	26	2.4390	3,672		3,672	1,444	5,116
603000 ENGINEERING	32	3.0019	4,519		4,519	1,777	6,296
603000 SURVEY	2	0.1876	282		282	111	393
604000 LUT ADMINISTRATION	4	0.3752	565		565	222	787
605000 CAPITAL PROJECT MGMT	53	4.9719	7,485		7,485	2,943	10,428
606000 LUT OPS & MAINT	38	3.5647	5,366		5,366	2,110	7,476
606500 TIF ROAD PROJECT	15	1.4071	2,118		2,118	833	2,951
607500 MAINT LOCAL IMPROV DIST	16	1.5009	2,260		2,260	888	3,148
608000 URBAN ROAD MAINT DIST	9	0.8443	1,271		1,271	500	1,771

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD COMM B

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
609000 SPECIAL LIGHT DISTRICT #1	26	2.4390	3,672		3,672	1,444	5,116
651000 HOUSING SERVICES	13	1.2195	1,836		1,836	722	2,558
661000 FEDERAL HOUSING PROG	19	1.7824	2,683		2,683	1,055	3,738
662000 LOCAL FUND HOUSING PROG	2	0.1876	282		282	111	393
663000 AFFORDABLE HOUSING POOL	2	0.1876	282		282	111	393
701000 EMERGENCY MEDICAL SVCS	6	0.5629	847		847	333	1,180
702000 JAIL HEALTH CARE	2	0.1876	282		282	111	393
703000 PUBLIC HEALTH	20	1.8762	2,824		2,824	1,111	3,935
704000 HHS ADMIN	10	0.9381	1,412		1,412	555	1,967
705000 CHILDREN & FAMILY SVCS	3	0.2814	424		424	167	591
706000 HUMAN SERVICES	24	2.2514	3,389		3,389	1,333	4,722
707000 MENTAL HEALTH HB 2145	8	0.7505	1,130		1,130	444	1,574
752000 AGENCY ON AGING	2	0.1876	282		282	111	393
851000 LAW LIBRARY	1	0.0938	141		141	56	197
901000 COMMUNITY DEVELOPMENT	13	1.2195	1,836		1,836	722	2,558
971000 COOP LIBRARY SERVICES	4	0.3752	565		565	222	787
981000 FAIR COMPLEX	3	0.2814	424		424	167	591
SubTotal	1,066	100.0000	150,542		150,542	55,303	205,845
TOTAL	1,066	100.0000	150,542		150,542	55,303	205,845

Allocation Basis: AGENDA ITEMS - WEIGHTED FOR HEARING/ACTION/CONSENT

Allocation Source: FY 08-09 BOARD OF COMMISSIONERS MEETINGS

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	430,221	0.0894	115		115		115
151000 ADMIN OFFICE	1,816,611	0.3774	487		487	179	666
161000 SENATE BILL 1145	3,539,517	0.7354	949		949	349	1,298
161500 PERS EMPL RATE STAB	10,520,216	2.1857	2,820		2,820	1,037	3,857
162000 NON-DEPARTMENTAL	1,487,765	0.3091	399		399	147	546
169600 COMMUNITY NETWORK	574,500	0.1194	154		154	57	211
201000 COUNTY COUNSEL	1,734,440	0.3604	465		465	171	636
251000 COUNTY AUDITOR	192,605	0.0400	52		52	19	71
301000 ELECTIONS	1,840,952	0.3825	494		494	181	675
302000 ASSESSMENT & TAXATION	8,182,243	1.7000	2,194		2,194	807	3,001
351005 COMMUNICATIONS	122,798	0.0255	33		33	12	45
351010 SS-ADMIN	224,640	0.0467	60		60	22	82
351015 RISK SVC ADMIN	422,475	0.0878	113		113	42	155
351500 FINANCIAL MGMT	1,996,987	0.4149	535		535	197	732
352000 HUMAN RESOURCE	1,841,979	0.3827	494		494	182	676
352500 INFO TECHNOLOGY SVCS	8,682,878	1.8040	2,328		2,328	856	3,184
353000 PURCHASING	378,078	0.0786	101		101	37	138
353500 FACILITIES MANAGEMENT	8,276,817	1.7196	2,219		2,219	816	3,035
354000 FLEET MANAGEMENT	4,299,324	0.8932	1,153		1,153	424	1,577
354100 FLEET REPLACEMENT	2,584,803	0.5370	693		693	255	948
354500 INTERNAL SERVICES	1,940,319	0.4031	520		520	191	711
355500 BLDG EQUIP REPLACEMENT	1,335,694	0.2775	358		358	132	490
356005 PARKS	706,605	0.1468	189		189	70	259
356010 METZGER PARK	161,145	0.0335	43		43	16	59
357005 LIFE INSURANCE	362,992	0.0754	97		97	36	133
357005 MEDICAL INSURANCE	22,232,944	4.6191	5,960		5,960	2,192	8,152
357005 UNEMPLOYMENT INS	709,462	0.1474	190		190	70	260
357010 WORKERS COMP INSURANCE	1,728,625	0.3591	463		463	170	633
358000 ITS CAPITAL ACQUISITION	2,037,051	0.4232	546		546	201	747
358000 FACILITIES CAPITAL PROJ	3,894,900	0.8092	1,044		1,044	384	1,428
358000 GREENSPACE CAP PROJ.	661,532	0.1374	177		177	65	242
359000 REAL PROP MANAGMENT	7,400	0.0015	2		2	1	3
401000 SHERIFF'S OFFICE ADMIN	3,268,350	0.6790	876		876	322	1,198

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
401000 LOL - S.O. ADMIN	860,954	0.1789	231		231	85	316
402000 LAW ENF SVCS	16,014,873	3.3273	4,293		4,293	1,579	5,872
402000 DISTRICT PATROL	17,131,271	3.5592	4,593		4,593	1,689	6,282
402000 LOL - LAW ENF SVCS	7,974,572	1.6568	2,138		2,138	786	2,924
403000 JAIL	19,366,492	4.0236	5,192		5,192	1,909	7,101
403000 JAIL COMMISSARY	133,541	0.0277	36		36	13	49
403000 LOL - JAIL	1,666,003	0.3461	447		447	164	611
404000 COURT SECURITY FUND	472,795	0.0982	127		127	47	174
406005 TRI-MET CONTRACT	112,751	0.0234	30		30	11	41
406010 SCHOOL OFFICERS	49,656	0.0103	13		13	5	18
406030 GASTON LAW ENF SVCS	161,343	0.0335	43		43	16	59
406035 BANKS CONTRACT	161,343	0.0335	43		43	16	59
406040 TITLE III / ODOT	189,530	0.0394	51		51	19	70
406045 CONTRACT SVCS INTERCEPT	80,101	0.0166	21		21	8	29
451000 DISTRICT ATTORNEY	8,403,320	1.7459	2,253		2,253	828	3,081
451000 LOL-DISTRICT ATTORNEY	1,876,896	0.3899	503		503	185	688
452000 CAMI	477,867	0.0993	128		128	47	175
501000 JUVENILE	5,402,887	1.1225	1,448		1,448	533	1,981
501000 LOL-JUVENILE	986,490	0.2050	264		264	97	361
502000 CONCILIATION PROGRAM	686,478	0.1426	184		184	68	252
503000 JUVENILE ADMIN	1,191,252	0.2475	319		319	117	436
504000 JUVENILE GRANTS	1,018,255	0.2116	273		273	100	373
505000 STATE HIGH-RISK PREVENT	2,536,500	0.5270	680		680	250	930
551000 COMMUNITY CORRECTIONS	11,966,368	2.4861	3,208		3,208	1,180	4,388
551500 LOL COMM CORRECTIONS	3,070,299	0.6379	823		823	303	1,126
601000 LONG RANGE PLANNING	3,315,970	0.6889	889		889	327	1,216
602000 CURRENT PLANNING	3,457,918	0.7184	927		927	341	1,268
602000 BUILDING SERVICES	7,880,273	1.6372	2,113		2,113	777	2,890
603000 ENGINEERING	6,540,524	1.3589	1,753		1,753	645	2,398
603000 SURVEY PUBLIC LAND CNR	1,100,239	0.2286	295		295	108	403
603000 SURVEY	732,969	0.1523	196		196	72	268
604000 LUT ADMINISTRATION	3,784,652	0.7863	1,015		1,015	373	1,388
605000 CAPITAL PROJECT MGMT	4,723,459	0.9814	1,266		1,266	466	1,732

WASHINGTON COUNTY, OREGON
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Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
606000 LUT OPS & MAINT	17,191,953	3.5718	4,609		4,609	1,695	6,304
606500 TIF ROAD PROJECT	16,536,380	3.4356	4,433		4,433	1,630	6,063
606500 MSTIP 3	82,940,000	17.2317	22,240		22,240	8,169	30,409
606500 ROAD CAPITAL PROJECT	10,384,988	2.1576	2,784		2,784	1,024	3,808
606500 OTIA CAP PROJECTS	6,828,169	1.4186	1,831		1,831	673	2,504
606500 TDT	1,399,449	0.2908	375		375	138	513
607500 MAINT LOCAL IMPROV DIST	216,661	0.0450	58		58	21	79
608000 URBAN ROAD MAINT DIST	2,409,215	0.5005	646		646	237	883
609000 SPECIAL LIGHT DISTRICT #1	1,936,652	0.4024	519		519	191	710
651000 HOUSING SERVICES	5,763,629	1.1975	1,545		1,545	568	2,113
701000 EMERGENCY MEDICAL SVCS	714,202	0.1484	191		191	70	261
702000 JAIL HEALTH CARE	3,618,018	0.7517	970		970	357	1,327
703000 PUBLIC HEALTH	16,185,947	3.3628	4,339		4,339	1,595	5,934
704000 HHS ADMIN	962,493	0.2000	258		258	95	353
705000 CHILDREN & FAMILY SVCS	4,437,903	0.9220	1,190		1,190	437	1,627
706000 HUMAN SERVICES	22,895,307	4.7568	6,138		6,138	2,257	8,395
707000 MENTAL HEALTH HB 2145	300,000	0.0623	80		80	30	110
708000 OREGON HEALTH PLAN	15,672,953	3.2562	4,202		4,202	1,545	5,747
709000 ANIMAL SERVICES	1,953,971	0.4060	524		524	193	717
751000 VETERANS SERVICES	647,911	0.1346	174		174	64	238
752000 AGENCY ON AGING	2,020,134	0.4197	542		542	199	741
801000 WASH CO JUSTICE COURT	658,769	0.1369	177		177	65	242
851000 LAW LIBRARY	475,411	0.0988	127		127	47	174
852000 LAW LIBRARY CAPITAL	1,276	0.0003					
901000 COMMUNITY DEVELOPMENT	3,812,393	0.7921	1,022		1,022	376	1,398
902000 HOME FUND	3,815,009	0.7926	1,023		1,023	376	1,399
951000 AGRICULTURE	354,982	0.0738	95		95	35	130
961000 WATERMASTER	172,157	0.0358	46		46	17	63
971000 COOP LIBRARY SERVICES	22,679,954	4.7120	6,080		6,080	2,236	8,316
971015 WEST SLOPE LIBRARY	644,475	0.1339	173		173	64	237
981000 FAIR COMPLEX	1,966,396	0.4085	527		527	194	721
SubTotal	481,321,466	100.0000	129,036		129,036	47,402	176,438
TOTAL	481,321,466	100.0000	129,036		129,036	47,402	176,438



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Allocation Basis: BUDGET APPROPRIATIONS (EXCLUDING CONTINGENCY)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD COMM A	BD COMM B	GENERAL GOVT
CLEAN WATER SERVICES	44,461	0	44,461	0
101000 BOARD OF COMMIS	10,416	416	9,885	115
151000 ADMIN OFFICE	9,208	1,459	7,083	666
161000 SENATE BILL 1145	1,298	0	0	1,298
161500 PERS EMPL RATE	3,857	0	0	3,857
162000	546	0	0	546
169600 COMMUNITY	211	0	0	211
201000 COUNTY COUNSEL	13,416	1,565	11,215	636
251000 COUNTY AUDITOR	185	114	0	71
301000 ELECTIONS	1,953	1,081	197	675
302000 ASSESSMENT &	15,220	10,645	1,574	3,001
351005 COMMUNICATIONS	159	114	0	45
351010 SS-ADMIN	1,293	227	984	82
351015 RISK SVC ADMIN	801	449	197	155
351500 FINANCIAL MGMT	6,914	2,050	4,132	732
352000 HUMAN RESOURCE	5,392	1,765	2,951	676
352500 INFO TECHNOLOGY	10,067	6,490	393	3,184
353000 PURCHASING	3,742	456	3,148	138
353500 FACILITIES	9,774	3,985	2,754	3,035
354000 FLEET	4,218	2,050	591	1,577
354100 FLEET	948	0	0	948
354500 INTERNAL	1,508	797	0	711
355500 BLDG EQUIP	490	0	0	490
356005 PARKS	743	484	0	259
356010 METZGER PARK	398	142	197	59
357005 LIFE INSURANCE	133	0	0	133
357005 MEDICAL	8,152	0	0	8,152
357005 UNEMPLOYMENT	260	0	0	260
357010 WORKERS COMP	633	0	0	633
358000 ITS CAPITAL	747	0	0	747
358000 FACILITIES CAPITAL	1,428	0	0	1,428
358000 GREENSPACE CAP	242	0	0	242
359000 REAL PROP	3	0	0	3
401000 SHERIFF'S OFFICE	6,773	3,017	2,558	1,198
401000 LOL - S.O. ADMIN	999	683	0	316
402000 LAW ENF SVCS	21,281	14,818	591	5,872



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD COMM A	BD COMM B	GENERAL GOVT
402000 DISTRICT PATROL	20,974	14,101	591	6,282
402000 LOL - LAW ENF	9,528	6,604	0	2,924
403000 JAIL	26,829	19,531	197	7,101
403000 JAIL COMMISSARY	49	0	0	49
403000 LOL - JAIL	2,261	1,650	0	611
404000 COURT SECURITY	174	0	0	174
406005 TRI-MET CONTRACT	155	114	0	41
406010 SCHOOL OFFICERS	75	57	0	18
406030 GASTON LAW ENF	201	142	0	59
406035 BANKS CONTRACT	201	142	0	59
406040 TITLE III / ODOT	297	227	0	70
406045 CONTRACT SVCS	143	114	0	29
451000 DISTRICT	12,901	9,427	393	3,081
451000 LOL-DISTRICT	2,851	2,163	0	688
452000 CAMI	289	114	0	175
501000 JUVENILE	6,557	3,985	591	1,981
501000 LOL-JUVENILE	930	569	0	361
502000 CONCILIATION	935	683	0	252
503000 JUVENILE ADMIN	1,999	1,366	197	436
504000 JUVENILE GRANTS	1,335	569	393	373
505000 STATE HIGH-RISK	2,751	1,821	0	930
551000 COMMUNITY	13,098	8,710	0	4,388
551500 LOL COMM	4,484	3,358	0	1,126
601000 LONG RANGE	45,182	2,846	41,120	1,216
602000 CURRENT	9,349	2,965	5,116	1,268
602000 BUILDING	9,897	7,007	0	2,890
603000 ENGINEERING	14,303	5,609	6,296	2,398
603000 SURVEY PUBLIC	1,413	1,010	0	403
603000 SURVEY	1,214	553	393	268
604000 LUT	3,667	1,492	787	1,388
605000 CAPITAL PROJECT	16,771	4,611	10,428	1,732
606000 LUT OPS & MAINT	26,492	12,712	7,476	6,304
606500 TIF ROAD PROJECT	9,014	0	2,951	6,063
606500 MSTIP 3	30,409	0	0	30,409
606500 ROAD CAPITAL	3,808	0	0	3,808
606500 OTIA CAP	2,504	0	0	2,504



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD COMM A	BD COMM B	GENERAL GOVT
606500 TDT	513	0	0	513
607500 MAINT LOCAL	3,227	0	3,148	79
608000 URBAN ROAD	2,654	0	1,771	883
609000 SPECIAL LIGHT	5,826	0	5,116	710
651000 HOUSING	9,225	4,554	2,558	2,113
661000 FEDERAL HOUSING	3,738	0	3,738	0
662000 LOCAL FUND	393	0	393	0
663000 AFFORDABLE	393	0	393	0
701000 EMERGENCY	1,754	313	1,180	261
702000 JAIL HEALTH CARE	1,720	0	393	1,327
703000 PUBLIC HEALTH	23,911	14,042	3,935	5,934
704000 HHS ADMIN	3,383	1,063	1,967	353
705000 CHILDREN &	2,909	691	591	1,627
706000 HUMAN SERVICES	18,573	5,456	4,722	8,395
707000 MENTAL HEALTH	1,684	0	1,574	110
708000 OREGON HEALTH	7,000	1,253	0	5,747
709000 ANIMAL SERVICES	2,994	2,277	0	717
751000 VETERANS	1,189	951	0	238
752000 AGENCY ON AGING	2,346	1,212	393	741
801000 WASH CO JUSTICE	1,153	911	0	242
851000 LAW LIBRARY	669	298	197	174
901000 COMMUNITY	4,827	871	2,558	1,398
902000 HOME FUND	1,541	142	0	1,399
951000 AGRICULTURE	130	0	0	130
961000 WATERMASTER	290	227	0	63
971000 COOP LIBRARY	12,263	3,160	787	8,316
971015 WEST SLOPE	806	569	0	237
981000 FAIR COMPLEX	2,109	797	591	721
Direct Billed	0	0	0	0
Total	588,129	205,846	205,845	176,438

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. Costs are allocated to County departments based on departmental personnel (regular employee FTE's).
4. "Other Commission Support" – One 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."
5. "Administrator" - This represents the County Administrator's salary and related expenses. Costs are allocated to all operations based on departmental personnel (regular employee FTE's), excluding Clean Water Services.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 151000 ADMIN OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,766,544			1,766,544
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	6,637	2,571	9,208	
151000 ADMIN OFFICE		11,151	11,151	
201000 COUNTY COUNSEL		23,558	23,558	
251000 COUNTY AUDITOR		1,517	1,517	
351005 COMMUNICATIONS		828	828	
351500 FINANCIAL MGMT		10,776	10,776	
352000 HUMAN RESOURCE		11,994	11,994	
352500 INFO TECHNOLOGY SVCS		54,882	54,882	
353000 PURCHASING		2,959	2,959	
353500 FACILITIES MANAGEMENT		55,125	55,125	
357010 LIABILITY INSUR		3,139	3,139	
BUILDING DEBT INTEREST		6,373	6,373	
BUILDING DEPRECIATION		11,161	11,161	
Total Allocated Additions:	<u>6,637</u>	<u>196,034</u>	<u>202,671</u>	202,671
Total To Be Allocated:	<u><u>1,773,181</u></u>	<u><u>196,034</u></u>		<u><u>1,969,215</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1,678,233	0	542,405	351,254	512,029
MATERIALS & SERVICES	138,378	0	59,503	23,676	55,199
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	(50,067)	0	0	0	(50,067)
Departmental Totals					
Total Expenditures	1,766,544	0	601,908	374,930	517,161
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,766,544	0	601,908	374,930	517,161
Allocation Step 1					
Inbound- All Others	6,637	6,637	0	0	0
Reallocate Admin Costs		(6,637)	2,261	1,409	1,943
1st Allocation	1,773,181	0	604,169	376,339	519,104
Allocation Step 2					
Inbound- All Others	196,034	196,034	0	0	0
Reallocate Admin Costs		(196,034)	66,794	41,606	57,390
2nd Allocation	196,034	0	66,794	41,606	57,390
Total For 151000 151000 ADMIN					
Total Allocated	1,969,215	0	670,963	417,945	576,494

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 151000 ADMIN OFFICE

	GEN COMM SUPPOR	ADMINISTRATOR
Other Expense & Cost		
PERSONAL SERVICES	67,129	205,416
MATERIALS & SERVICES	0	0
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
LESS REVENUE	0	0
Departmental Totals		
Total Expenditures	67,129	205,416
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	67,129	205,416
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	252	772
1st Allocation	67,381	206,188
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	7,449	22,795
2nd Allocation	7,449	22,795
Total For 151000 151000 ADMIN		
Total Allocated	74,830	228,983

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.2763	1,670		1,670		1,670
151000 ADMIN OFFICE	12.81	0.7080	4,277		4,277		4,277
201000 COUNTY COUNSEL	13.75	0.7599	4,591		4,591	513	5,104
251000 COUNTY AUDITOR	1.00	0.0553	334		334	37	371
301000 ELECTIONS	9.50	0.5251	3,172		3,172	354	3,526
302000 ASSESSMENT & TAXATION	93.50	5.1676	31,221		31,221	3,486	34,707
351005 COMMUNICATIONS	1.00	0.0553	334		334	37	371
351010 SS-ADMIN	2.00	0.1105	668		668	75	743
351015 RISK SVC ADMIN	3.94	0.2178	1,316		1,316	147	1,463
351500 FINANCIAL MGMT	18.00	0.9948	6,010		6,010	671	6,681
352000 HUMAN RESOURCE	15.50	0.8567	5,176		5,176	578	5,754
352500 INFO TECHNOLOGY SVCS	57.00	3.1503	19,033		19,033	2,125	21,158
353000 PURCHASING	4.00	0.2211	1,336		1,336	149	1,485
353500 FACILITIES MANAGEMENT	35.00	1.9344	11,687		11,687	1,305	12,992
354000 FLEET MANAGEMENT	18.00	0.9948	6,010		6,010	671	6,681
354500 INTERNAL SERVICES	7.00	0.3869	2,337		2,337	261	2,598
356005 PARKS	4.25	0.2349	1,419		1,419	158	1,577
356010 METZGER PARK	1.25	0.0691	417		417	47	464
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4646	8,849		8,849	988	9,837
401000 LOL - S.O. ADMIN	6.00	0.3316	2,003		2,003	224	2,227
402000 LAW ENF SVCS	130.15	7.1932	43,459		43,459	4,852	48,311
402000 DISTRICT PATROL	123.85	6.8450	41,355		41,355	4,618	45,973
402000 LOL - LAW ENF SVCS	58.00	3.2056	19,367		19,367	2,162	21,529
403000 JAIL	171.50	9.4787	57,271		57,271	6,394	63,665
403000 LOL - JAIL	14.50	0.8014	4,842		4,842	541	5,383
406005 TRI-MET CONTRACT	1.00	0.0553	334		334	37	371
406010 SCHOOL OFFICERS	0.50	0.0276	167		167	19	186
406030 GASTON LAW ENF SVCS	1.25	0.0691	417		417	47	464
406035 BANKS CONTRACT	1.25	0.0691	417		417	47	464
406040 TITLE III / ODOT	2.00	0.1105	668		668	75	743
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	334		334	37	371
451000 DISTRICT ATTORNEY	82.80	4.5762	27,648		27,648	3,087	30,735
451000 LOL-DISTRICT ATTORNEY	19.00	1.0501	6,344		6,344	708	7,052

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
452000 CAMI	1.00	0.0553	334		334	37	371
501000 JUVENILE	35.00	1.9344	11,687		11,687	1,305	12,992
501000 LOL-JUVENILE	5.00	0.2763	1,670		1,670	186	1,856
502000 CONCILIATION PROGRAM	6.00	0.3316	2,003		2,003	224	2,227
503000 JUVENILE ADMIN	12.00	0.6632	4,007		4,007	447	4,454
504000 JUVENILE GRANTS	5.00	0.2763	1,670		1,670	186	1,856
505000 STATE HIGH-RISK PREVENT	16.00	0.8843	5,343		5,343	597	5,940
551000 COMMUNITY CORRECTIONS	76.50	4.2280	25,544		25,544	2,852	28,396
551500 LOL COMM CORRECTIONS	29.50	1.6304	9,850		9,850	1,100	10,950
601000 LONG RANGE PLANNING	25.00	1.3817	8,348		8,348	932	9,280
602000 CURRENT PLANNING	26.05	1.4397	8,698		8,698	971	9,669
602000 BUILDING SERVICES	61.55	3.4018	20,552		20,552	2,295	22,847
603000 ENGINEERING	49.26	2.7225	16,449		16,449	1,837	18,286
603000 SURVEY PUBLIC LAND CNR	8.87	0.4902	2,962		2,962	331	3,293
603000 SURVEY	4.86	0.2686	1,623		1,623	181	1,804
604000 LUT ADMINISTRATION	13.10	0.7240	4,374		4,374	488	4,862
605000 CAPITAL PROJECT MGMT	40.50	2.2384	13,524		13,524	1,510	15,034
606000 LUT OPS & MAINT	111.66	6.1713	37,285		37,285	4,163	41,448
651000 HOUSING SERVICES	40.00	2.2107	13,357		13,357	1,491	14,848
701000 EMERGENCY MEDICAL SVCS	2.75	0.1520	918		918	103	1,021
703000 PUBLIC HEALTH	123.34	6.8168	41,185		41,185	4,598	45,783
704000 HHS ADMIN	9.34	0.5162	3,119		3,119	348	3,467
705000 CHILDREN & FAMILY SVCS	6.07	0.3355	2,027		2,027	226	2,253
706000 HUMAN SERVICES	47.92	2.6485	16,001		16,001	1,787	17,788
708000 OREGON HEALTH PLAN	11.01	0.6085	3,676		3,676	410	4,086
709000 ANIMAL SERVICES	20.00	1.1054	6,678		6,678	746	7,424
751000 VETERANS SERVICES	8.35	0.4615	2,788		2,788	311	3,099
752000 AGENCY ON AGING	10.65	0.5886	3,556		3,556	397	3,953
801000 WASH CO JUSTICE COURT	8.00	0.4421	2,671		2,671	298	2,969
851000 LAW LIBRARY	2.62	0.1448	875		875	98	973
901000 COMMUNITY DEVELOPMENT	7.65	0.4228	2,554		2,554	285	2,839
902000 HOME FUND	1.25	0.0691	417		417	47	464
961000 WATERMASTER	2.00	0.1105	668		668	75	743

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
971000 COOP LIBRARY SERVICES	27.75	1.5337	9,266		9,266	1,035	10,301
971015 WEST SLOPE LIBRARY	5.00	0.2763	1,670		1,670	186	1,856
981000 FAIR COMPLEX	7.00	0.3869	2,337		2,337	261	2,598
SubTotal	1,809.35	100.0000	604,169		604,169	66,794	670,963
TOTAL	1,809.35	100.0000	604,169		604,169	66,794	670,963

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	427,221	0.1125	423		423		423
151000 ADMIN OFFICE	1,755,236	0.4620	1,739		1,739		1,739
161000 SENATE BILL 1145	3,612,413	0.9509	3,579		3,579	398	3,977
161500 PERS EMPL RATE STAB	10,520,216	2.7692	10,422		10,422	1,159	11,581
162000 NON-DEPARTMENTAL	596,718	0.1571	591		591	66	657
166000 REVENUE STABILIZATION	11,615,588	3.0575	11,507		11,507	1,279	12,786
169600 COMMUNITY NETWORK	574,500	0.1512	569		569	63	632
201000 COUNTY COUNSEL	1,732,440	0.4560	1,716		1,716	191	1,907
251000 COUNTY AUDITOR	142,605	0.0375	141		141	16	157
301000 ELECTIONS	1,618,779	0.4261	1,604		1,604	178	1,782
302000 ASSESSMENT & TAXATION	8,137,308	2.1419	8,061		8,061	896	8,957
351005 COMMUNICATIONS	120,298	0.0317	119		119	13	132
351010 SS-ADMIN	218,640	0.0576	217		217	24	241
351015 RISK SVC ADMIN	411,475	0.1083	408		408	45	453
351500 FINANCIAL MGMT	1,722,737	0.4535	1,707		1,707	190	1,897
352000 HUMAN RESOURCE	1,755,779	0.4622	1,739		1,739	193	1,932
352500 INFO TECHNOLOGY SVCS	8,551,076	2.2509	8,471		8,471	942	9,413
352600 ITS SYSTEMS REPLACEMENT	1,319,693	0.3474	1,307		1,307	145	1,452
353000 PURCHASING	371,178	0.0977	368		368	41	409
353500 FACILITIES MANAGEMENT	6,373,661	1.6777	6,314		6,314	702	7,016
354000 FLEET MANAGEMENT	4,935,731	1.2992	4,889		4,889	544	5,433
354100 FLEET REPLACEMENT	8,582,862	2.2592	8,502		8,502	945	9,447
354500 INTERNAL SERVICES	2,299,213	0.6052	2,278		2,278	253	2,531
355500 BLDG EQUIP REPLACEMENT	2,829,714	0.7449	2,803		2,803	312	3,115
356005 PARKS	645,705	0.1700	640		640	71	711
356010 METZGER PARK	232,440	0.0612	230		230	26	256
357005 LIFE INSURANCE	469,768	0.1237	465		465	52	517
357005 MEDICAL INSURANCE	23,695,730	6.2370	23,469		23,469	2,615	26,084
357005 UNEMPLOYMENT INS	1,024,858	0.2698	1,015		1,015	113	1,128
357010 WORKERS COMP INSURANCE	1,718,625	0.4524	1,703		1,703	189	1,892
358000 ITS CAPITAL ACQUISITION	2,037,051	0.5362	2,018		2,018	224	2,242
358000 FACILITIES CAPITAL PROJ	3,894,900	1.0252	3,858		3,858	429	4,287
358000 GREENSPACE CAP PROJ.	661,532	0.1741	655		655	73	728



WASHINGTON COUNTY, OREGON
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Based on the Adopted Budget from FY 09-10
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
359000 REAL PROP MANAGMENT	4,400	0.0012	4		4		4
401000 SHERIFF'S OFFICE ADMIN	3,215,850	0.8465	3,186		3,186	354	3,540
401000 LOL - S.O. ADMIN	856,744	0.2255	849		849	94	943
402000 LAW ENF SVCS	15,890,954	4.1829	15,742		15,742	1,750	17,492
402000 DISTRICT PATROL	17,530,628	4.6145	17,366		17,366	1,931	19,297
402000 LOL - LAW ENF SVCS	7,947,645	2.0920	7,873		7,873	875	8,748
403000 JAIL	18,132,892	4.7730	17,963		17,963	1,997	19,960
403000 JAIL COMMISSARY	335,440	0.0883	332		332	37	369
403000 LOL - JAIL	1,662,883	0.4377	1,647		1,647	183	1,830
404000 COURT SECURITY FUND	59,393	0.0156	59		59	7	66
406005 TRI-MET CONTRACT	112,751	0.0297	112		112	12	124
406010 SCHOOL OFFICERS	49,656	0.0131	49		49	5	54
406030 GASTON LAW ENF SVCS	161,343	0.0425	160		160	18	178
406035 BANKS CONTRACT	161,343	0.0425	160		160	18	178
406040 TITLE III / ODOT	189,530	0.0499	188		188	21	209
406045 CONTRACT SVCS INTERCEPT	80,101	0.0211	79		79	9	88
451000 DISTRICT ATTORNEY	8,289,820	2.1821	8,212		8,212	913	9,125
451000 LOL-DISTRICT ATTORNEY	1,874,946	0.4935	1,857		1,857	207	2,064
452000 CAMI	136,683	0.0360	135		135	15	150
501000 JUVENILE	3,884,957	1.0226	3,849		3,849	428	4,277
501000 LOL-JUVENILE	546,990	0.1440	542		542	60	602
502000 CONCILIATION PROGRAM	607,328	0.1599	602		602	67	669
503000 JUVENILE ADMIN	1,191,252	0.3136	1,180		1,180	131	1,311
504000 JUVENILE GRANTS	622,464	0.1638	617		617	69	686
505000 STATE HIGH-RISK PREVENT	1,691,488	0.4452	1,676		1,676	186	1,862
551000 COMMUNITY CORRECTIONS	10,196,145	2.6839	10,100		10,100	1,123	11,223
551500 LOL COMM CORRECTIONS	2,968,984	0.7815	2,941		2,941	327	3,268
601000 LONG RANGE PLANNING	2,534,493	0.6671	2,511		2,511	279	2,790
602000 CURRENT PLANNING	3,679,079	0.9684	3,645		3,645	405	4,050
602000 BUILDING SERVICES	14,898,168	3.9216	14,758		14,758	1,641	16,399
603000 ENGINEERING	6,244,404	1.6437	6,186		6,186	688	6,874
603000 SURVEY PUBLIC LAND CNR	2,733,863	0.7196	2,708		2,708	301	3,009
603000 SURVEY	1,030,038	0.2711	1,020		1,020	113	1,133



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For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
604000 LUT ADMINISTRATION	10,830,095	2.8508	10,728		10,728	1,193	11,921
605000 CAPITAL PROJECT MGMT	4,673,200	1.2301	4,629		4,629	515	5,144
606000 LUT OPS & MAINT	16,203,143	4.2651	16,051		16,051	1,785	17,836
606500 TIF ROAD PROJECT	3,172,178	0.8350	3,142		3,142	349	3,491
606500 MSTIP 3	21,313,074	5.6101	21,113		21,113	2,348	23,461
606500 ROAD CAPITAL PROJECT	894,393	0.2354	886		886	99	985
606500 OTIA CAP PROJECTS	488,946	0.1287	484		484	54	538
606500 TDT	40,000	0.0105	40		40	4	44
607500 MAINT LOCAL IMPROV DIST	226,661	0.0597	225		225	25	250
608000 URBAN ROAD MAINT DIST	5,345,760	1.4071	5,296		5,296	589	5,885
609000 SPECIAL LIGHT DISTRICT #1	2,726,148	0.7176	2,701		2,701	300	3,001
651000 HOUSING SERVICES	5,859,951	1.5425	5,805		5,805	645	6,450
701000 EMERGENCY MEDICAL SVCS	1,892,187	0.4981	1,874		1,874	208	2,082
702000 JAIL HEALTH CARE	11,204	0.0029	11		11	1	12
703000 PUBLIC HEALTH	15,317,316	4.0319	15,174		15,174	1,687	16,861
704000 HHS ADMIN	942,493	0.2481	934		934	104	1,038
705000 CHILDREN & FAMILY SVCS	1,578,534	0.4155	1,564		1,564	174	1,738
706000 HUMAN SERVICES	8,519,651	2.2426	8,440		8,440	938	9,378
707000 MENTAL HEALTH HB 2145	372,007	0.0979	369		369	41	410
708000 OREGON HEALTH PLAN	9,653,306	2.5410	9,563		9,563	1,063	10,626
709000 ANIMAL SERVICES	1,763,471	0.4642	1,747		1,747	194	1,941
751000 VETERANS SERVICES	627,911	0.1653	622		622	69	691
752000 AGENCY ON AGING	1,575,799	0.4148	1,561		1,561	174	1,735
801000 WASH CO JUSTICE COURT	648,769	0.1708	643		643	71	714
851000 LAW LIBRARY	732,542	0.1928	726		726	81	807
852000 LAW LIBRARY CAPITAL	359,332	0.0946	356		356	40	396
901000 COMMUNITY DEVELOPMENT	3,793,794	0.9986	3,758		3,758	418	4,176
902000 HOME FUND	3,804,694	1.0015	3,769		3,769	419	4,188
951000 AGRICULTURE	354,982	0.0934	352		352	39	391
961000 WATERMASTER	172,157	0.0453	171		171	19	190
971000 COOP LIBRARY SERVICES	8,693,172	2.2883	8,612		8,612	958	9,570
971015 WEST SLOPE LIBRARY	796,923	0.2098	789		789	88	877
981000 FAIR COMPLEX	2,391,274	0.6294	2,369		2,369	263	2,632



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Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	379,903,412	100.0000	376,339		376,339	41,606	417,945
TOTAL	379,903,412	100.0000	376,339		376,339	41,606	417,945

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - INTERGOV RELAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2763	1,435		1,435		1,435
151000 ADMIN OFFICE	12.81	0.7080	3,675		3,675		3,675
201000 COUNTY COUNSEL	13.75	0.7599	3,945		3,945	440	4,385
251000 COUNTY AUDITOR	1.00	0.0553	287		287	32	319
301000 ELECTIONS	9.50	0.5251	2,726		2,726	304	3,030
302000 ASSESSMENT & TAXATION	93.50	5.1676	26,825		26,825	2,995	29,820
351005 COMMUNICATIONS	1.00	0.0553	287		287	32	319
351010 SS-ADMIN	2.00	0.1105	574		574	64	638
351015 RISK SVC ADMIN	3.94	0.2178	1,130		1,130	126	1,256
351500 FINANCIAL MGMT	18.00	0.9948	5,164		5,164	577	5,741
352000 HUMAN RESOURCE	15.50	0.8567	4,447		4,447	497	4,944
352500 INFO TECHNOLOGY SVCS	57.00	3.1503	16,353		16,353	1,826	18,179
353000 PURCHASING	4.00	0.2211	1,148		1,148	128	1,276
353500 FACILITIES MANAGEMENT	35.00	1.9344	10,042		10,042	1,121	11,163
354000 FLEET MANAGEMENT	18.00	0.9948	5,164		5,164	577	5,741
354500 INTERNAL SERVICES	7.00	0.3869	2,008		2,008	224	2,232
356005 PARKS	4.25	0.2349	1,219		1,219	136	1,355
356010 METZGER PARK	1.25	0.0691	359		359	40	399
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4646	7,603		7,603	849	8,452
401000 LOL - S.O. ADMIN	6.00	0.3316	1,721		1,721	192	1,913
402000 LAW ENF SVCS	130.15	7.1932	37,340		37,340	4,169	41,509
402000 DISTRICT PATROL	123.85	6.8450	35,533		35,533	3,967	39,500
402000 LOL - LAW ENF SVCS	58.00	3.2056	16,640		16,640	1,858	18,498
403000 JAIL	171.50	9.4787	49,202		49,202	5,498	54,700
403000 LOL - JAIL	14.50	0.8014	4,160		4,160	464	4,624
406005 TRI-MET CONTRACT	1.00	0.0553	287		287	32	319
406010 SCHOOL OFFICERS	0.50	0.0276	143		143	16	159
406030 GASTON LAW ENF SVCS	1.25	0.0691	359		359	40	399
406035 BANKS CONTRACT	1.25	0.0691	359		359	40	399
406040 TITLE III / ODOT	2.00	0.1105	574		574	64	638
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	287		287	32	319
451000 DISTRICT ATTORNEY	82.80	4.5762	23,755		23,755	2,652	26,407
451000 LOL-DISTRICT ATTORNEY	19.00	1.0501	5,451		5,451	609	6,060

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Activity - INTERGOV RELAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452000 CAMI	1.00	0.0553	287		287	32	319
501000 JUVENILE	35.00	1.9344	10,042		10,042	1,121	11,163
501000 LOL-JUVENILE	5.00	0.2763	1,435		1,435	160	1,595
502000 CONCILIATION PROGRAM	6.00	0.3316	1,721		1,721	192	1,913
503000 JUVENILE ADMIN	12.00	0.6632	3,443		3,443	384	3,827
504000 JUVENILE GRANTS	5.00	0.2763	1,435		1,435	160	1,595
505000 STATE HIGH-RISK PREVENT	16.00	0.8843	4,590		4,590	513	5,103
551000 COMMUNITY CORRECTIONS	76.50	4.2280	21,948		21,948	2,451	24,399
551500 LOL COMM CORRECTIONS	29.50	1.6304	8,464		8,464	945	9,409
601000 LONG RANGE PLANNING	25.00	1.3817	7,173		7,173	801	7,974
602000 CURRENT PLANNING	26.05	1.4397	7,474		7,474	834	8,308
602000 BUILDING SERVICES	61.55	3.4018	17,659		17,659	1,972	19,631
603000 ENGINEERING	49.26	2.7225	14,133		14,133	1,578	15,711
603000 SURVEY PUBLIC LAND CNR	8.87	0.4902	2,545		2,545	284	2,829
603000 SURVEY	4.86	0.2686	1,394		1,394	156	1,550
604000 LUT ADMINISTRATION	13.10	0.7240	3,758		3,758	420	4,178
605000 CAPITAL PROJECT MGMT	40.50	2.2384	11,619		11,619	1,297	12,916
606000 LUT OPS & MAINT	111.66	6.1713	32,035		32,035	3,577	35,612
651000 HOUSING SERVICES	40.00	2.2107	11,476		11,476	1,281	12,757
701000 EMERGENCY MEDICAL SVCS	2.75	0.1520	789		789	88	877
703000 PUBLIC HEALTH	123.34	6.8168	35,386		35,386	3,951	39,337
704000 HHS ADMIN	9.34	0.5162	2,680		2,680	299	2,979
705000 CHILDREN & FAMILY SVCS	6.07	0.3355	1,741		1,741	194	1,935
706000 HUMAN SERVICES	47.92	2.6485	13,748		13,748	1,535	15,283
708000 OREGON HEALTH PLAN	11.01	0.6085	3,159		3,159	353	3,512
709000 ANIMAL SERVICES	20.00	1.1054	5,738		5,738	641	6,379
751000 VETERANS SERVICES	8.35	0.4615	2,396		2,396	267	2,663
752000 AGENCY ON AGING	10.65	0.5886	3,055		3,055	341	3,396
801000 WASH CO JUSTICE COURT	8.00	0.4421	2,295		2,295	256	2,551
851000 LAW LIBRARY	2.62	0.1448	752		752	84	836
901000 COMMUNITY DEVELOPMENT	7.65	0.4228	2,195		2,195	245	2,440
902000 HOME FUND	1.25	0.0691	359		359	40	399
961000 WATERMASTER	2.00	0.1105	574		574	64	638

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Activity - INTERGOV RELAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
971000 COOP LIBRARY SERVICES	27.75	1.5337	7,961		7,961	889	8,850
971015 WEST SLOPE LIBRARY	5.00	0.2763	1,435		1,435	160	1,595
981000 FAIR COMPLEX	7.00	0.3869	2,008		2,008	224	2,232
SubTotal	1,809.35	100.0000	519,104		519,104	57,390	576,494
TOTAL	1,809.35	100.0000	519,104		519,104	57,390	576,494

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
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Activity - GEN COMM SUPPOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	99.99	99.9900	67,374		67,374		67,374
NOT ALLOCATED / EXCLUDED	0.01	0.0100	7		7	7,449	7,456
SubTotal	100.00	100.0000	67,381		67,381	7,449	74,830
TOTAL	100.00	100.0000	67,381		67,381	7,449	74,830

Allocation Basis: DIRECT ALLOCATION TO BOARD OF COMMISSIONERS

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
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For Department 151000 ADMIN OFFICE

Activity - ADMINISTRATOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2763	570		570		570
151000 ADMIN OFFICE	12.81	0.7080	1,460		1,460		1,460
201000 COUNTY COUNSEL	13.75	0.7599	1,567		1,567	175	1,742
251000 COUNTY AUDITOR	1.00	0.0553	114		114	13	127
301000 ELECTIONS	9.50	0.5251	1,083		1,083	121	1,204
302000 ASSESSMENT & TAXATION	93.50	5.1676	10,655		10,655	1,190	11,845
351005 COMMUNICATIONS	1.00	0.0553	114		114	13	127
351010 SS-ADMIN	2.00	0.1105	228		228	25	253
351015 RISK SVC ADMIN	3.94	0.2178	449		449	50	499
351500 FINANCIAL MGMT	18.00	0.9948	2,051		2,051	229	2,280
352000 HUMAN RESOURCE	15.50	0.8567	1,766		1,766	197	1,963
352500 INFO TECHNOLOGY SVCS	57.00	3.1503	6,496		6,496	725	7,221
353000 PURCHASING	4.00	0.2211	456		456	51	507
353500 FACILITIES MANAGEMENT	35.00	1.9344	3,988		3,988	445	4,433
354000 FLEET MANAGEMENT	18.00	0.9948	2,051		2,051	229	2,280
354500 INTERNAL SERVICES	7.00	0.3869	798		798	89	887
356005 PARKS	4.25	0.2349	484		484	54	538
356010 METZGER PARK	1.25	0.0691	142		142	16	158
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4646	3,020		3,020	337	3,357
401000 LOL - S.O. ADMIN	6.00	0.3316	684		684	76	760
402000 LAW ENF SVCS	130.15	7.1932	14,831		14,831	1,656	16,487
402000 DISTRICT PATROL	123.85	6.8450	14,114		14,114	1,576	15,690
402000 LOL - LAW ENF SVCS	58.00	3.2056	6,610		6,610	738	7,348
403000 JAIL	171.50	9.4787	19,542		19,542	2,183	21,725
403000 LOL - JAIL	14.50	0.8014	1,652		1,652	184	1,836
406005 TRI-MET CONTRACT	1.00	0.0553	114		114	13	127
406010 SCHOOL OFFICERS	0.50	0.0276	57		57	6	63
406030 GASTON LAW ENF SVCS	1.25	0.0691	142		142	16	158
406035 BANKS CONTRACT	1.25	0.0691	142		142	16	158
406040 TITLE III / ODOT	2.00	0.1105	228		228	25	253
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	114		114	13	127
451000 DISTRICT ATTORNEY	82.80	4.5762	9,436		9,436	1,054	10,490
451000 LOL-DISTRICT ATTORNEY	19.00	1.0501	2,165		2,165	242	2,407

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Activity - ADMINISTRATOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
452000 CAMI	1.00	0.0553	114		114	13	127
501000 JUVENILE	35.00	1.9344	3,988		3,988	445	4,433
501000 LOL-JUVENILE	5.00	0.2763	570		570	64	634
502000 CONCILIATION PROGRAM	6.00	0.3316	684		684	76	760
503000 JUVENILE ADMIN	12.00	0.6632	1,367		1,367	153	1,520
504000 JUVENILE GRANTS	5.00	0.2763	570		570	64	634
505000 STATE HIGH-RISK PREVENT	16.00	0.8843	1,823		1,823	204	2,027
551000 COMMUNITY CORRECTIONS	76.50	4.2280	8,718		8,718	973	9,691
551500 LOL COMM CORRECTIONS	29.50	1.6304	3,362		3,362	375	3,737
601000 LONG RANGE PLANNING	25.00	1.3817	2,849		2,849	318	3,167
602000 CURRENT PLANNING	26.05	1.4397	2,969		2,969	331	3,300
602000 BUILDING SERVICES	61.55	3.4018	7,014		7,014	783	7,797
603000 ENGINEERING	49.26	2.7225	5,614		5,614	627	6,241
603000 SURVEY PUBLIC LAND CNR	8.87	0.4902	1,011		1,011	113	1,124
603000 SURVEY	4.86	0.2686	554		554	62	616
604000 LUT ADMINISTRATION	13.10	0.7240	1,493		1,493	167	1,660
605000 CAPITAL PROJECT MGMT	40.50	2.2384	4,615		4,615	515	5,130
606000 LUT OPS & MAINT	111.66	6.1713	12,724		12,724	1,421	14,145
651000 HOUSING SERVICES	40.00	2.2107	4,558		4,558	509	5,067
701000 EMERGENCY MEDICAL SVCS	2.75	0.1520	313		313	35	348
703000 PUBLIC HEALTH	123.34	6.8168	14,055		14,055	1,569	15,624
704000 HHS ADMIN	9.34	0.5162	1,064		1,064	119	1,183
705000 CHILDREN & FAMILY SVCS	6.07	0.3355	692		692	77	769
706000 HUMAN SERVICES	47.92	2.6485	5,461		5,461	610	6,071
708000 OREGON HEALTH PLAN	11.01	0.6085	1,255		1,255	140	1,395
709000 ANIMAL SERVICES	20.00	1.1054	2,279		2,279	254	2,533
751000 VETERANS SERVICES	8.35	0.4615	952		952	106	1,058
752000 AGENCY ON AGING	10.65	0.5886	1,214		1,214	136	1,350
801000 WASH CO JUSTICE COURT	8.00	0.4421	912		912	102	1,014
851000 LAW LIBRARY	2.62	0.1448	299		299	33	332
901000 COMMUNITY DEVELOPMENT	7.65	0.4228	872		872	97	969
902000 HOME FUND	1.25	0.0691	142		142	16	158
961000 WATERMASTER	2.00	0.1105	228		228	25	253



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Activity - ADMINISTRATOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
971000 COOP LIBRARY SERVICES	27.75	1.5337	3,162		3,162	353	3,515
971015 WEST SLOPE LIBRARY	5.00	0.2763	570		570	64	634
981000 FAIR COMPLEX	7.00	0.3869	798		798	89	887
SubTotal	1,809.35	100.0000	206,188		206,188	22,795	228,983
TOTAL	1,809.35	100.0000	206,188		206,188	22,795	228,983

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	GEN COMM SUPPOR	ADMINISTRATOR
101000 BOARD OF COMMIS	71,472	1,670	423	1,435	67,374	570
151000 ADMIN OFFICE	11,151	4,277	1,739	3,675	0	1,460
161000 SENATE BILL 1145	3,977	0	3,977	0	0	0
161500 PERS EMPL RATE	11,581	0	11,581	0	0	0
162000	657	0	657	0	0	0
166000 REVENUE	12,786	0	12,786	0	0	0
169600 COMMUNITY	632	0	632	0	0	0
201000 COUNTY COUNSEL	13,138	5,104	1,907	4,385	0	1,742
251000 COUNTY AUDITOR	974	371	157	319	0	127
301000 ELECTIONS	9,542	3,526	1,782	3,030	0	1,204
302000 ASSESSMENT &	85,329	34,707	8,957	29,820	0	11,845
351005 COMMUNICATIONS	949	371	132	319	0	127
351010 SS-ADMIN	1,875	743	241	638	0	253
351015 RISK SVC ADMIN	3,671	1,463	453	1,256	0	499
351500 FINANCIAL MGMT	16,599	6,681	1,897	5,741	0	2,280
352000 HUMAN RESOURCE	14,593	5,754	1,932	4,944	0	1,963
352500 INFO TECHNOLOGY	55,971	21,158	9,413	18,179	0	7,221
352600 ITS SYSTEMS	1,452	0	1,452	0	0	0
353000 PURCHASING	3,677	1,485	409	1,276	0	507
353500 FACILITIES	35,604	12,992	7,016	11,163	0	4,433
354000 FLEET	20,135	6,681	5,433	5,741	0	2,280
354100 FLEET	9,447	0	9,447	0	0	0
354500 INTERNAL	8,248	2,598	2,531	2,232	0	887
355500 BLDG EQUIP	3,115	0	3,115	0	0	0
356005 PARKS	4,181	1,577	711	1,355	0	538
356010 METZGER PARK	1,277	464	256	399	0	158
357005 LIFE INSURANCE	517	0	517	0	0	0
357005 MEDICAL	26,084	0	26,084	0	0	0
357005 UNEMPLOYMENT	1,128	0	1,128	0	0	0
357010 WORKERS COMP	1,892	0	1,892	0	0	0
358000 ITS CAPITAL	2,242	0	2,242	0	0	0
358000 FACILITIES CAPITAL	4,287	0	4,287	0	0	0
358000 GREENSPACE CAP	728	0	728	0	0	0
359000 REAL PROP	4	0	4	0	0	0
401000 SHERIFF'S OFFICE	25,186	9,837	3,540	8,452	0	3,357
401000 LOL - S.O. ADMIN	5,843	2,227	943	1,913	0	760



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	GEN COMM SUPPOR	ADMINISTRATOR
402000 LAW ENF SVCS	123,799	48,311	17,492	41,509	0	16,487
402000 DISTRICT PATROL	120,460	45,973	19,297	39,500	0	15,690
402000 LOL - LAW ENF	56,123	21,529	8,748	18,498	0	7,348
403000 JAIL	160,050	63,665	19,960	54,700	0	21,725
403000 JAIL COMMISSARY	369	0	369	0	0	0
403000 LOL - JAIL	13,673	5,383	1,830	4,624	0	1,836
404000 COURT SECURITY	66	0	66	0	0	0
406005 TRI-MET CONTRACT	941	371	124	319	0	127
406010 SCHOOL OFFICERS	462	186	54	159	0	63
406030 GASTON LAW ENF	1,199	464	178	399	0	158
406035 BANKS CONTRACT	1,199	464	178	399	0	158
406040 TITLE III / ODOT	1,843	743	209	638	0	253
406045 CONTRACT SVCS	905	371	88	319	0	127
451000 DISTRICT	76,757	30,735	9,125	26,407	0	10,490
451000 LOL-DISTRICT	17,583	7,052	2,064	6,060	0	2,407
452000 CAMI	967	371	150	319	0	127
501000 JUVENILE	32,865	12,992	4,277	11,163	0	4,433
501000 LOL-JUVENILE	4,687	1,856	602	1,595	0	634
502000 CONCILIATION	5,569	2,227	669	1,913	0	760
503000 JUVENILE ADMIN	11,112	4,454	1,311	3,827	0	1,520
504000 JUVENILE GRANTS	4,771	1,856	686	1,595	0	634
505000 STATE HIGH-RISK	14,932	5,940	1,862	5,103	0	2,027
551000 COMMUNITY	73,709	28,396	11,223	24,399	0	9,691
551500 LOL COMM	27,364	10,950	3,268	9,409	0	3,737
601000 LONG RANGE	23,211	9,280	2,790	7,974	0	3,167
602000 CURRENT	25,327	9,669	4,050	8,308	0	3,300
602000 BUILDING	66,674	22,847	16,399	19,631	0	7,797
603000 ENGINEERING	47,112	18,286	6,874	15,711	0	6,241
603000 SURVEY PUBLIC	10,255	3,293	3,009	2,829	0	1,124
603000 SURVEY	5,103	1,804	1,133	1,550	0	616
604000 LUT	22,621	4,862	11,921	4,178	0	1,660
605000 CAPITAL PROJECT	38,224	15,034	5,144	12,916	0	5,130
606000 LUT OPS & MAINT	109,041	41,448	17,836	35,612	0	14,145
606500 TIF ROAD PROJECT	3,491	0	3,491	0	0	0
606500 MSTIP 3	23,461	0	23,461	0	0	0
606500 ROAD CAPITAL	985	0	985	0	0	0



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	GEN COMM SUPPOR	ADMINISTRATOR
606500 OTIA CAP	538	0	538	0	0	0
606500 TDT	44	0	44	0	0	0
607500 MAINT LOCAL	250	0	250	0	0	0
608000 URBAN ROAD	5,885	0	5,885	0	0	0
609000 SPECIAL LIGHT	3,001	0	3,001	0	0	0
651000 HOUSING	39,122	14,848	6,450	12,757	0	5,067
701000 EMERGENCY	4,328	1,021	2,082	877	0	348
702000 JAIL HEALTH CARE	12	0	12	0	0	0
703000 PUBLIC HEALTH	117,605	45,783	16,861	39,337	0	15,624
704000 HHS ADMIN	8,667	3,467	1,038	2,979	0	1,183
705000 CHILDREN &	6,695	2,253	1,738	1,935	0	769
706000 HUMAN SERVICES	48,520	17,788	9,378	15,283	0	6,071
707000 MENTAL HEALTH	410	0	410	0	0	0
708000 OREGON HEALTH	19,619	4,086	10,626	3,512	0	1,395
709000 ANIMAL SERVICES	18,277	7,424	1,941	6,379	0	2,533
751000 VETERANS	7,511	3,099	691	2,663	0	1,058
752000 AGENCY ON AGING	10,434	3,953	1,735	3,396	0	1,350
801000 WASH CO JUSTICE	7,248	2,969	714	2,551	0	1,014
851000 LAW LIBRARY	2,948	973	807	836	0	332
852000 LAW LIBRARY	396	0	396	0	0	0
901000 COMMUNITY	10,424	2,839	4,176	2,440	0	969
902000 HOME FUND	5,209	464	4,188	399	0	158
951000 AGRICULTURE	391	0	391	0	0	0
961000 WATERMASTER	1,824	743	190	638	0	253
971000 COOP LIBRARY	32,236	10,301	9,570	8,850	0	3,515
971015 WEST SLOPE	4,962	1,856	877	1,595	0	634
981000 FAIR COMPLEX	8,349	2,598	2,632	2,232	0	887
NOT ALLOCATED /	7,456	0	0	0	7,456	0
Direct Billed	0	0	0	0	0	0
Total	1,969,215	670,963	417,945	576,494	74,830	228,983

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 201000 COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	874,698			874,698
101000 BOARD OF COMMIS	9,659	3,757	13,416	
151000 ADMIN OFFICE	11,819	1,319	13,138	
251000 COUNTY AUDITOR		1,499	1,499	
351005 COMMUNICATIONS		889	889	
351500 FINANCIAL MGMT		10,293	10,293	
352000 HUMAN RESOURCE		12,875	12,875	
352500 INFO TECHNOLOGY SVCS		55,989	55,989	
353000 PURCHASING		1,841	1,841	
353500 FACILITIES MANAGEMENT		58,713	58,713	
357010 LIABILITY INSUR		3,097	3,097	
BUILDING DEBT INTEREST		6,788	6,788	
BUILDING DEPRECIATION		15,266	15,266	
Total Allocated Additions:	<u>21,478</u>	<u>172,326</u>	<u>193,804</u>	193,804
Total To Be Allocated:	<u><u>896,176</u></u>	<u><u>172,326</u></u>		<u><u>1,068,502</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 201000 COUNTY COUNSEL

	Total	General & Admin	GENERAL SUPPORT	DIRECT BILLINGS
Other Expense & Cost				
PERSONAL SERVICES	1,623,612	0	698,153	925,459
MATERIALS & SERVICES	108,603	0	46,699	61,904
OTHER EXPENDITURES	1,225	0	527	698
INTERFUND EXPENSES	1,000	0	430	570
LESS REVENUE	(7,092)	0	(7,092)	0
LESS DIRECT BILL	(852,650)	0	0	(852,650)
Departmental Totals				
Total Expenditures	874,698	0	738,717	135,981
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	874,698	0	738,717	135,981
Allocation Step 1				
Inbound- All Others	21,478	21,478	0	0
Reallocate Admin Costs		(21,478)	18,139	3,339
Unallocated Costs	(139,320)	0	0	(139,320)
1st Allocation	756,856	0	756,856	0
Allocation Step 2				
Inbound- All Others	172,326	172,326	0	0
Reallocate Admin Costs		(172,326)	145,536	26,790
Unallocated Costs	(26,790)	0	0	(26,790)
2nd Allocation	145,536	0	145,536	0
Total For 201000 201000				
Total Allocated	902,392	0	902,392	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	285.00	4.6937	35,524		35,524		35,524
151000 ADMIN OFFICE	189.00	3.1126	23,558		23,558		23,558
301000 ELECTIONS	44.00	0.7246	5,484		5,484	1,144	6,628
302000 ASSESSMENT & TAXATION	840.00	13.8340	104,703		104,703	21,838	126,541
351010 SS-ADMIN	1.00	0.0165	125		125	26	151
351500 FINANCIAL MGMT	188.00	3.0962	23,434		23,434	4,888	28,322
352000 HUMAN RESOURCE	191.00	3.1456	23,808		23,808	4,966	28,774
352500 INFO TECHNOLOGY SVCS	66.00	1.0870	8,227		8,227	1,716	9,943
353000 PURCHASING	92.00	1.5152	11,468		11,468	2,392	13,860
353500 FACILITIES MANAGEMENT	109.00	1.7951	13,587		13,587	2,834	16,421
401000 SHERIFF'S OFFICE ADMIN	2,008.00	33.0697	250,290		250,290	52,202	302,492
451000 DISTRICT ATTORNEY	13.00	0.2141	1,620		1,620	338	1,958
501000 JUVENILE	59.00	0.9717	7,354		7,354	1,534	8,888
601000 LONG RANGE PLANNING	451.00	7.4275	56,216		56,216	11,725	67,941
703000 PUBLIC HEALTH	415.00	6.8347	51,728		51,728	10,789	62,517
704000 HHS ADMIN	148.00	2.4374	18,448		18,448	3,848	22,296
709000 ANIMAL SERVICES	477.00	7.8557	59,457		59,457	12,401	71,858
751000 VETERANS SERVICES	11.00	0.1812	1,371		1,371	286	1,657
961000 WATERMASTER	3.00	0.0494	374		374	78	452
NOT ALLOCATED / EXCLUDED	482.00	7.9381	60,080		60,080	12,531	72,611
SubTotal	6,072.00	100.0000	756,856		756,856	145,536	902,392
TOTAL	6,072.00	100.0000	756,856		756,856	145,536	902,392

Allocation Basis: PERCENTAGE OF GENERAL FUND WORK PERFORMED

Allocation Source: COUNTY COUNSEL RECORDS

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 201000 COUNTY COUNSEL

Receiving Department	Total	GENERAL SUPPORT
101000 BOARD OF COMMIS	35,524	35,524
151000 ADMIN OFFICE	23,558	23,558
301000 ELECTIONS	6,628	6,628
302000 ASSESSMENT &	126,541	126,541
351010 SS-ADMIN	151	151
351500 FINANCIAL MGMT	28,322	28,322
352000 HUMAN RESOURCE	28,774	28,774
352500 INFO TECHNOLOGY	9,943	9,943
353000 PURCHASING	13,860	13,860
353500 FACILITIES	16,421	16,421
401000 SHERIFF'S OFFICE	302,492	302,492
451000 DISTRICT	1,958	1,958
501000 JUVENILE	8,888	8,888
601000 LONG RANGE	67,941	67,941
703000 PUBLIC HEALTH	62,517	62,517
704000 HHS ADMIN	22,296	22,296
709000 ANIMAL SERVICES	71,858	71,858
751000 VETERANS	1,657	1,657
961000 WATERMASTER	452	452
NOT ALLOCATED /	72,611	72,611
Direct Billed	0	0
Total	902,392	902,392

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 total adopted budget, excluding "pass through" dollars, for each Organizational Unit.

"Field Audit" - Detailed audit work performed by County Auditor. Fifty percent of the cost of this service is allocated to the General Fund and fifty percent to special funds based on the total adopted budget, excluding "pass through" dollars, for each Organizational Unit.

Schedule 4.1

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 251000 COUNTY AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	192,605			192,605
101000 BOARD OF COMMIS	135	50	185	
151000 ADMIN OFFICE	876	98	974	
251000 COUNTY AUDITOR		129	129	
351005 COMMUNICATIONS		65	65	
351500 FINANCIAL MGMT		1,804	1,804	
352000 HUMAN RESOURCE		936	936	
352500 INFO TECHNOLOGY SVCS		3,077	3,077	
353000 PURCHASING		169	169	
353500 FACILITIES MANAGEMENT		7,516	7,516	
357010 LIABILITY INSUR		346	346	
BUILDING DEBT INTEREST		869	869	
BUILDING DEPRECIATION		1,522	1,522	
Total Allocated Additions:	<u>1,011</u>	<u>16,581</u>	<u>17,592</u>	<u>17,592</u>
Total To Be Allocated:	<u><u>193,616</u></u>	<u><u>16,581</u></u>		<u><u>210,197</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 251000 COUNTY AUDITOR

	Total	General & Admin	AUDIT ADMIN	FIELD AUDIT
Other Expense & Cost				
PERSONAL SERVICES	138,655	0	13,866	124,789
MATERIALS & SERVICES	53,950	0	5,395	48,555
Departmental Totals				
Total Expenditures	192,605	0	19,261	173,344
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	192,605	0	19,261	173,344
Allocation Step 1				
Inbound- All Others	1,011	1,011	0	0
Reallocate Admin Costs		(1,011)	101	910
1st Allocation	193,616	0	19,362	174,254
Allocation Step 2				
Inbound- All Others	16,581	16,581	0	0
Reallocate Admin Costs		(16,581)	1,658	14,923
2nd Allocation	16,581	0	1,658	14,923
Total For 251000 251000				
Total Allocated	210,197	0	21,020	189,177

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	427,221	0.1125	22		22		22
151000 ADMIN OFFICE	1,755,236	0.4620	89		89		89
161000 SENATE BILL 1145	3,612,413	0.9509	184		184	16	200
161500 PERS EMPL RATE STAB	10,520,216	2.7692	536		536	46	582
162000 NON-DEPARTMENTAL	596,718	0.1571	30		30	3	33
166000 REVENUE STABILIZATION	11,615,588	3.0575	592		592	51	643
169600 COMMUNITY NETWORK	574,500	0.1512	29		29	3	32
201000 COUNTY COUNSEL	1,732,440	0.4560	88		88		88
251000 COUNTY AUDITOR	142,605	0.0375	7		7		7
301000 ELECTIONS	1,618,779	0.4261	83		83	7	90
302000 ASSESSMENT & TAXATION	8,137,308	2.1419	415		415	36	451
351005 COMMUNICATIONS	120,298	0.0317	6		6	1	7
351010 SS-ADMIN	218,640	0.0576	11		11	1	12
351015 RISK SVC ADMIN	411,475	0.1083	21		21	2	23
351500 FINANCIAL MGMT	1,722,737	0.4535	88		88	8	96
352000 HUMAN RESOURCE	1,755,779	0.4622	89		89	8	97
352500 INFO TECHNOLOGY SVCS	8,551,076	2.2509	436		436	38	474
352600 ITS SYSTEMS REPLACEMENT	1,319,693	0.3474	67		67	6	73
353000 PURCHASING	371,178	0.0977	19		19	2	21
353500 FACILITIES MANAGEMENT	6,373,661	1.6777	325		325	28	353
354000 FLEET MANAGEMENT	4,935,731	1.2992	252		252	22	274
354100 FLEET REPLACEMENT	8,582,862	2.2592	437		437	38	475
354500 INTERNAL SERVICES	2,299,213	0.6052	117		117	10	127
355500 BLDG EQUIP REPLACEMENT	2,829,714	0.7449	144		144	12	156
356005 PARKS	645,705	0.1700	33		33	3	36
356010 METZGER PARK	232,440	0.0612	12		12	1	13
357005 LIFE INSURANCE	469,768	0.1237	24		24	2	26
357005 MEDICAL INSURANCE	23,695,730	6.2370	1,208		1,208	99	1,307
357005 UNEMPLOYMENT INS	1,024,858	0.2698	52		52	5	57
357010 WORKERS COMP INSURANCE	1,718,625	0.4524	88		88	8	96
358000 ITS CAPITAL ACQUISITION	2,037,051	0.5362	104		104	9	113
358000 FACILITIES CAPITAL PROJ	3,894,900	1.0252	199		199	17	216
358000 GREENSPACE CAP PROJ.	661,532	0.1741	34		34	3	37

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
359000 REAL PROP MANAGMENT	4,400	0.0012					
401000 SHERIFF'S OFFICE ADMIN	3,215,850	0.8465	164		164	14	178
401000 LOL - S.O. ADMIN	856,744	0.2255	44		44	4	48
402000 LAW ENF SVCS	15,890,954	4.1829	810		810	70	880
402000 DISTRICT PATROL	17,530,628	4.6145	893		893	77	970
402000 LOL - LAW ENF SVCS	7,947,645	2.0920	405		405	35	440
403000 JAIL	18,132,892	4.7730	924		924	80	1,004
403000 JAIL COMMISSARY	335,440	0.0883	17		17	1	18
403000 LOL - JAIL	1,662,883	0.4377	85		85	7	92
404000 COURT SECURITY FUND	59,393	0.0156	3		3		3
406005 TRI-MET CONTRACT	112,751	0.0297	6		6		6
406010 SCHOOL OFFICERS	49,656	0.0131	3		3		3
406030 GASTON LAW ENF SVCS	161,343	0.0425	8		8	1	9
406035 BANKS CONTRACT	161,343	0.0425	8		8	1	9
406040 TITLE III / ODOT	189,530	0.0499	10		10	1	11
406045 CONTRACT SVCS INTERCEPT	80,101	0.0211	4		4		4
451000 DISTRICT ATTORNEY	8,289,820	2.1821	422		422	37	459
451000 LOL-DISTRICT ATTORNEY	1,874,946	0.4935	96		96	8	104
452000 CAMI	136,683	0.0360	7		7	1	8
501000 JUVENILE	3,884,957	1.0226	198		198	17	215
501000 LOL-JUVENILE	546,990	0.1440	28		28	2	30
502000 CONCILIATION PROGRAM	607,328	0.1599	31		31	3	34
503000 JUVENILE ADMIN	1,191,252	0.3136	61		61	5	66
504000 JUVENILE GRANTS	622,464	0.1638	32		32	3	35
505000 STATE HIGH-RISK PREVENT	1,691,488	0.4452	86		86	7	93
551000 COMMUNITY CORRECTIONS	10,196,145	2.6839	520		520	45	565
551500 LOL COMM CORRECTIONS	2,968,984	0.7815	151		151	13	164
601000 LONG RANGE PLANNING	2,534,493	0.6671	129		129	11	140
602000 CURRENT PLANNING	3,679,079	0.9684	188		188	16	204
602000 BUILDING SERVICES	14,898,168	3.9216	759		759	66	825
603000 ENGINEERING	6,244,404	1.6437	318		318	28	346
603000 SURVEY PUBLIC LAND CNR	2,733,863	0.7196	139		139	12	151
603000 SURVEY	1,030,038	0.2711	52		52	5	57



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
604000 LUT ADMINISTRATION	10,830,095	2.8508	552		552	48	600
605000 CAPITAL PROJECT MGMT	4,673,200	1.2301	238		238	21	259
606000 LUT OPS & MAINT	16,203,143	4.2651	826		826	71	897
606500 TIF ROAD PROJECT	3,172,178	0.8350	162		162	14	176
606500 MSTIP 3	21,313,074	5.6101	1,086		1,086	94	1,180
606500 ROAD CAPITAL PROJECT	894,393	0.2354	46		46	4	50
606500 OTIA CAP PROJECTS	488,946	0.1287	25		25	2	27
606500 TDT	40,000	0.0105	2		2		2
607500 MAINT LOCAL IMPROV DIST	226,661	0.0597	12		12	1	13
608000 URBAN ROAD MAINT DIST	5,345,760	1.4071	272		272	24	296
609000 SPECIAL LIGHT DISTRICT #1	2,726,148	0.7176	139		139	12	151
651000 HOUSING SERVICES	5,859,951	1.5425	299		299	26	325
701000 EMERGENCY MEDICAL SVCS	1,892,187	0.4981	96		96	8	104
702000 JAIL HEALTH CARE	11,204	0.0029	1		1		1
703000 PUBLIC HEALTH	15,317,316	4.0319	781		781	68	849
704000 HHS ADMIN	942,493	0.2481	48		48	4	52
705000 CHILDREN & FAMILY SVCS	1,578,534	0.4155	80		80	7	87
706000 HUMAN SERVICES	8,519,651	2.2426	434		434	38	472
707000 MENTAL HEALTH HB 2145	372,007	0.0979	19		19	2	21
708000 OREGON HEALTH PLAN	9,653,306	2.5410	492		492	43	535
709000 ANIMAL SERVICES	1,763,471	0.4642	90		90	8	98
751000 VETERANS SERVICES	627,911	0.1653	32		32	3	35
752000 AGENCY ON AGING	1,575,799	0.4148	80		80	7	87
801000 WASH CO JUSTICE COURT	648,769	0.1708	33		33	3	36
851000 LAW LIBRARY	732,542	0.1928	37		37	3	40
852000 LAW LIBRARY CAPITAL	359,332	0.0946	18		18	2	20
901000 COMMUNITY DEVELOPMENT	3,793,794	0.9986	193		193	17	210
902000 HOME FUND	3,804,694	1.0015	194		194	17	211
951000 AGRICULTURE	354,982	0.0934	18		18	2	20
961000 WATERMASTER	172,157	0.0453	9		9	1	10
971000 COOP LIBRARY SERVICES	8,693,172	2.2883	443		443	38	481
971015 WEST SLOPE LIBRARY	796,923	0.2098	41		41	4	45
981000 FAIR COMPLEX	2,391,274	0.6294	122		122	11	133

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	379,903,412	100.0000	19,362		19,362	1,658	21,020
TOTAL	379,903,412	100.0000	19,362		19,362	1,658	21,020

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - FIELD AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	20	0.1999	348		348		348
151000 ADMIN OFFICE	82	0.8197	1,428		1,428		1,428
161000 SENATE BILL 1145	74	0.7397	1,289		1,289	113	1,402
161500 PERS EMPL RATE STAB	215	2.1491	3,745		3,745	327	4,072
162000 NON-DEPARTMENTAL	28	0.2799	488		488	43	531
166000 REVENUE STABILIZATION	238	2.3790	4,146		4,146	362	4,508
169600 COMMUNITY NETWORK	27	0.2699	470		470	41	511
201000 COUNTY COUNSEL	81	0.8097	1,411		1,411		1,411
251000 COUNTY AUDITOR	7	0.0700	122		122		122
301000 ELECTIONS	75	0.7497	1,306		1,306	114	1,420
302000 ASSESSMENT & TAXATION	379	3.7885	6,602		6,602	576	7,178
351005 COMMUNICATIONS	6	0.0600	105		105	9	114
351010 SS-ADMIN	10	0.1000	174		174	15	189
351015 RISK SVC ADMIN	19	0.1899	331		331	29	360
351500 FINANCIAL MGMT	80	0.7997	1,393		1,393	122	1,515
352000 HUMAN RESOURCE	82	0.8197	1,428		1,428	125	1,553
352500 INFO TECHNOLOGY SVCS	398	3.9784	6,933		6,933	605	7,538
352600 ITS SYSTEMS REPLACEMENT	27	0.2699	470		470	41	511
353000 PURCHASING	17	0.1699	296		296	26	322
353500 FACILITIES MANAGEMENT	296	2.9588	5,156		5,156	450	5,606
354000 FLEET MANAGEMENT	101	1.0096	1,759		1,759	154	1,913
354100 FLEET REPLACEMENT	176	1.7593	3,066		3,066	268	3,334
354500 INTERNAL SERVICES	47	0.4698	819		819	71	890
355500 BLDG EQUIP REPLACEMENT	58	0.5798	1,010		1,010	88	1,098
357005 LIFE INSURANCE	10	0.1000	174		174	15	189
357005 MEDICAL INSURANCE	485	4.8481	8,448		8,448	737	9,185
357005 UNEMPLOYMENT INS	21	0.2099	366		366	32	398
357010 WORKERS COMP INSURANCE	35	0.3499	610		610	53	663
358000 ITS CAPITAL ACQUISITION	42	0.4198	732		732	64	796
358000 FACILITIES CAPITAL PROJ	80	0.7997	1,393		1,393	122	1,515
358000 GREENSPACE CAP PROJ.	14	0.1399	244		244	21	265
401000 SHERIFF'S OFFICE ADMIN	150	1.4994	2,613		2,613	228	2,841
401000 LOL - S.O. ADMIN	18	0.1799	314		314	27	341



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - FIELD AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
402000 LAW ENF SVCS	739	7.3870	12,872		12,872	1,124	13,996
402000 DISTRICT PATROL	359	3.5886	6,253		6,253	546	6,799
402000 LOL - LAW ENF SVCS	163	1.6293	2,839		2,839	248	3,087
403000 JAIL	843	8.4262	14,686		14,686	1,276	15,962
403000 LOL - JAIL	34	0.3399	592		592	52	644
404000 COURT SECURITY FUND	1	0.0100	17		17	2	19
451000 DISTRICT ATTORNEY	386	3.8585	6,724		6,724	587	7,311
451000 LOL-DISTRICT ATTORNEY	38	0.3798	662		662	58	720
452000 CAMI	3	0.0300	52		52	5	57
501000 JUVENILE	181	1.8093	3,153		3,153	275	3,428
501000 LOL-JUVENILE	11	0.1100	192		192	17	209
502000 CONCILIATION PROGRAM	12	0.1200	209		209	18	227
503000 JUVENILE ADMIN	55	0.5498	958		958	84	1,042
504000 JUVENILE GRANTS	13	0.1299	226		226	20	246
505000 STATE HIGH-RISK PREVENT	35	0.3499	610		610	53	663
551000 COMMUNITY CORRECTIONS	209	2.0892	3,640		3,640	318	3,958
551500 LOL COMM CORRECTIONS	61	0.6098	1,063		1,063	93	1,156
601000 LONG RANGE PLANNING	118	1.1795	2,055		2,055	179	2,234
602000 CURRENT PLANNING	75	0.7497	1,306		1,306	114	1,420
602000 BUILDING SERVICES	305	3.0488	5,313		5,313	464	5,777
603000 ENGINEERING	128	1.2795	2,230		2,230	195	2,425
603000 SURVEY PUBLIC LAND CNR	56	0.5598	975		975	85	1,060
603000 SURVEY	21	0.2099	366		366	32	398
604000 LUT ADMINISTRATION	222	2.2191	3,867		3,867	338	4,205
605000 CAPITAL PROJECT MGMT	96	0.9596	1,672		1,672	146	1,818
606000 LUT OPS & MAINT	332	3.3187	5,783		5,783	505	6,288
606500 TIF ROAD PROJECT	65	0.6497	1,132		1,132	99	1,231
606500 MSTIP 3	436	4.3583	7,594		7,594	663	8,257
606500 ROAD CAPITAL PROJECT	18	0.1799	314		314	27	341
606500 OTIA CAP PROJECTS	10	0.1000	174		174	15	189
606500 TDT	1	0.0100	17		17	2	19
609000 SPECIAL LIGHT DISTRICT #1	56	0.5598	975		975	85	1,060
702000 JAIL HEALTH CARE	1	0.0100	17		17	2	19

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - FIELD AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
703000 PUBLIC HEALTH	713	7.1271	12,419		12,419	1,084	13,503
704000 HHS ADMIN	44	0.4398	766		766	67	833
705000 CHILDREN & FAMILY SVCS	32	0.3199	557		557	49	606
706000 HUMAN SERVICES	174	1.7393	3,031		3,031	265	3,296
707000 MENTAL HEALTH HB 2145	8	0.0800	139		139	12	151
708000 OREGON HEALTH PLAN	198	1.9792	3,449		3,449	301	3,750
709000 ANIMAL SERVICES	82	0.8197	1,428		1,428	125	1,553
751000 VETERANS SERVICES	29	0.2899	505		505	44	549
752000 AGENCY ON AGING	32	0.3199	557		557	49	606
801000 WASH CO JUSTICE COURT	30	0.2999	523		523	46	569
901000 COMMUNITY DEVELOPMENT	78	0.7797	1,359		1,359	119	1,478
902000 HOME FUND	78	0.7797	1,359		1,359	119	1,478
951000 AGRICULTURE	17	0.1699	296		296	26	322
961000 WATERMASTER	8	0.0800	139		139	12	151
SubTotal	10,004	100.0000	174,254		174,254	14,923	189,177
TOTAL	10,004	100.0000	174,254		174,254	14,923	189,177

Allocation Basis: WEIGHTED BUDGET SIZE (50% GEN FUND--50% OTHER FUNDS)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
101000 BOARD OF COMMIS	370	22	348
151000 ADMIN OFFICE	1,517	89	1,428
161000 SENATE BILL 1145	1,602	200	1,402
161500 PERS EMPL RATE	4,654	582	4,072
162000	564	33	531
166000 REVENUE	5,151	643	4,508
169600 COMMUNITY	543	32	511
201000 COUNTY COUNSEL	1,499	88	1,411
251000 COUNTY AUDITOR	129	7	122
301000 ELECTIONS	1,510	90	1,420
302000 ASSESSMENT &	7,629	451	7,178
351005 COMMUNICATIONS	121	7	114
351010 SS-ADMIN	201	12	189
351015 RISK SVC ADMIN	383	23	360
351500 FINANCIAL MGMT	1,611	96	1,515
352000 HUMAN RESOURCE	1,650	97	1,553
352500 INFO TECHNOLOGY	8,012	474	7,538
352600 ITS SYSTEMS	584	73	511
353000 PURCHASING	343	21	322
353500 FACILITIES	5,959	353	5,606
354000 FLEET	2,187	274	1,913
354100 FLEET	3,809	475	3,334
354500 INTERNAL	1,017	127	890
355500 BLDG EQUIP	1,254	156	1,098
356005 PARKS	36	36	0
356010 METZGER PARK	13	13	0
357005 LIFE INSURANCE	215	26	189
357005 MEDICAL	10,492	1,307	9,185
357005 UNEMPLOYMENT	455	57	398
357010 WORKERS COMP	759	96	663
358000 ITS CAPITAL	909	113	796
358000 FACILITIES CAPITAL	1,731	216	1,515
358000 GREENSPACE CAP	302	37	265
401000 SHERIFF'S OFFICE	3,019	178	2,841
401000 LOL - S.O. ADMIN	389	48	341
402000 LAW ENF SVCS	14,876	880	13,996



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
402000 DISTRICT PATROL	7,769	970	6,799
402000 LOL - LAW ENF	3,527	440	3,087
403000 JAIL	16,966	1,004	15,962
403000 JAIL COMMISSARY	18	18	0
403000 LOL - JAIL	736	92	644
404000 COURT SECURITY	22	3	19
406005 TRI-MET CONTRACT	6	6	0
406010 SCHOOL OFFICERS	3	3	0
406030 GASTON LAW ENF	9	9	0
406035 BANKS CONTRACT	9	9	0
406040 TITLE III / ODOT	11	11	0
406045 CONTRACT SVCS	4	4	0
451000 DISTRICT	7,770	459	7,311
451000 LOL-DISTRICT	824	104	720
452000 CAMI	65	8	57
501000 JUVENILE	3,643	215	3,428
501000 LOL-JUVENILE	239	30	209
502000 CONCILIATION	261	34	227
503000 JUVENILE ADMIN	1,108	66	1,042
504000 JUVENILE GRANTS	281	35	246
505000 STATE HIGH-RISK	756	93	663
551000 COMMUNITY	4,523	565	3,958
551500 LOL COMM	1,320	164	1,156
601000 LONG RANGE	2,374	140	2,234
602000 CURRENT	1,624	204	1,420
602000 BUILDING	6,602	825	5,777
603000 ENGINEERING	2,771	346	2,425
603000 SURVEY PUBLIC	1,211	151	1,060
603000 SURVEY	455	57	398
604000 LUT	4,805	600	4,205
605000 CAPITAL PROJECT	2,077	259	1,818
606000 LUT OPS & MAINT	7,185	897	6,288
606500 TIF ROAD PROJECT	1,407	176	1,231
606500 MSTIP 3	9,437	1,180	8,257
606500 ROAD CAPITAL	391	50	341
606500 OTIA CAP	216	27	189



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
606500 TDT	21	2	19
607500 MAINT LOCAL	13	13	0
608000 URBAN ROAD	296	296	0
609000 SPECIAL LIGHT	1,211	151	1,060
651000 HOUSING	325	325	0
701000 EMERGENCY	104	104	0
702000 JAIL HEALTH CARE	20	1	19
703000 PUBLIC HEALTH	14,352	849	13,503
704000 HHS ADMIN	885	52	833
705000 CHILDREN &	693	87	606
706000 HUMAN SERVICES	3,768	472	3,296
707000 MENTAL HEALTH	172	21	151
708000 OREGON HEALTH	4,285	535	3,750
709000 ANIMAL SERVICES	1,651	98	1,553
751000 VETERANS	584	35	549
752000 AGENCY ON AGING	693	87	606
801000 WASH CO JUSTICE	605	36	569
851000 LAW LIBRARY	40	40	0
852000 LAW LIBRARY	20	20	0
901000 COMMUNITY	1,688	210	1,478
902000 HOME FUND	1,689	211	1,478
951000 AGRICULTURE	342	20	322
961000 WATERMASTER	161	10	151
971000 COOP LIBRARY	481	481	0
971015 WEST SLOPE	45	45	0
981000 FAIR COMPLEX	133	133	0
Direct Billed	0	0	0
Total	210,197	21,020	189,177

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 302020 A&T-SS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,051,842			1,051,842
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Total Allocated Additions:			<u>0</u>	0
Total To Be Allocated:	<u>1,051,842</u>	<u>0</u>	<u>0</u>	<u>1,051,842</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 302020 A&T-SS

	Total	General & Admin	DEPT ADMIN	ELECTIONS
Wages & Benefits				
SALARIES & WAGES	840,302	0	806,690	33,612
FRINGE BENEFITS	364,552	0	349,970	14,582
Other Expense & Cost				
MATERIALS & SERVICES	61,388	0	58,932	2,456
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(214,400)	0	(205,824)	(8,576)
ADJUST TO ACTUAL	0	0	0	0
Departmental Totals				
Total Expenditures	1,051,842	0	1,009,768	42,074
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,051,842	0	1,009,768	42,074
Allocation Step 1				
1st Allocation	1,051,842	0	1,009,768	42,074
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 302020 302020				
Total Allocated	1,051,842	0	1,009,768	42,074

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1,009,768		1,009,768		1,009,768
SubTotal	100	100.0000	1,009,768		1,009,768		1,009,768
TOTAL	100	100.0000	1,009,768		1,009,768		1,009,768

Allocation Basis: DIRECT ALLOCATION TO ASSESSMENT & TAXATION

Allocation Source: A & T ADMINISTRATION

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	42,074		42,074		42,074
SubTotal	100	100.0000	42,074		42,074		42,074
TOTAL	100	100.0000	42,074		42,074		42,074

Allocation Basis: DIRECT ALLOCATION TO ELECTIONS

Allocation Source: A & T ADMINISTRATION

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 302020 A&T-SS

Receiving Department	Total	DEPT ADMIN	ELECTIONS
301000 ELECTIONS	42,074	0	42,074
302000 ASSESSMENT &	1,009,768	1,009,768	0
Direct Billed	0	0	0
Total	<u><u>1,051,842</u></u>	<u><u>1,009,768</u></u>	<u><u>42,074</u></u>

WASHINGTON COUNTY, OREGON

351005 County Communications

Nature and Extent of Services

County Communications provides resources and technical assistance with internal and external communication efforts. The program provides communications planning and support to County departments and provides graphic design services. This includes maintenance of Commissioners meetings cable broadcasts, County informational cable broadcasts, preparation and distribution of employee and community newsletters, County promotional activities, Citizen Academy, and employee and community recognition events. The costs of County Communications are allocated based on the number of regular employees (FTE), excluding County Communications FTE.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 351005 COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	115,798			115,798
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	116	43	159	
151000 ADMIN OFFICE	854	95	949	
251000 COUNTY AUDITOR	111	10	121	
351010 SS-ADMIN		895	895	
351500 FINANCIAL MGMT		3,124	3,124	
352000 HUMAN RESOURCE		936	936	
352500 INFO TECHNOLOGY SVCS		3,317	3,317	
353000 PURCHASING		458	458	
357010 LIABILITY INSUR		105	105	
Total Allocated Additions:	<u>1,081</u>	<u>8,983</u>	<u>10,064</u>	<u>10,064</u>
Total To Be Allocated:	<u><u>116,879</u></u>	<u><u>8,983</u></u>		<u><u>125,862</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 351005 COMMUNICATIONS

	Total	General & Admin	COUNTY COMM
Other Expense & Cost			
PERSONAL SERVICES	83,265	0	83,265
MATERIALS & SERVICES	39,533	0	39,533
INTERFUND EXPENSES	0	0	0
OTHER EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
LESS REVENUE	(7,000)	0	(7,000)
Departmental Totals			
Total Expenditures	115,798	0	115,798
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	115,798	0	115,798
Allocation Step 1			
Inbound- All Others	1,081	1,081	0
Reallocate Admin Costs		(1,081)	1,081
1st Allocation	116,879	0	116,879
Allocation Step 2			
Inbound- All Others	8,983	8,983	0
Reallocate Admin Costs		(8,983)	8,983
2nd Allocation	8,983	0	8,983
Total For 351005 351005			
Total Allocated	125,862	0	125,862

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 351005 COMMUNICATIONS

Activity - COUNTY COMM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	5.00	0.2765	323		323		323
151000 ADMIN OFFICE	12.81	0.7084	828		828		828
201000 COUNTY COUNSEL	13.75	0.7604	889		889		889
251000 COUNTY AUDITOR	1.00	0.0553	65		65		65
301000 ELECTIONS	9.50	0.5253	614		614	48	662
302000 ASSESSMENT & TAXATION	93.50	5.1705	6,043		6,043	473	6,516
351010 SS-ADMIN	2.00	0.1106	129		129	10	139
351015 RISK SVC ADMIN	3.94	0.2179	255		255	20	275
351500 FINANCIAL MGMT	18.00	0.9954	1,163		1,163	91	1,254
352000 HUMAN RESOURCE	15.50	0.8571	1,002		1,002	78	1,080
352500 INFO TECHNOLOGY SVCS	57.00	3.1520	3,684		3,684	288	3,972
353000 PURCHASING	4.00	0.2212	259		259	20	279
353500 FACILITIES MANAGEMENT	35.00	1.9355	2,262		2,262	177	2,439
354000 FLEET MANAGEMENT	18.00	0.9954	1,163		1,163	91	1,254
354500 INTERNAL SERVICES	7.00	0.3871	452		452	35	487
356005 PARKS	4.25	0.2350	275		275	21	296
356010 METZGER PARK	1.25	0.0691	81		81	6	87
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4654	1,713		1,713	134	1,847
401000 LOL - S.O. ADMIN	6.00	0.3318	388		388	30	418
402000 LAW ENF SVCS	130.15	7.1972	8,412		8,412	658	9,070
402000 DISTRICT PATROL	123.85	6.8488	8,005		8,005	627	8,632
402000 LOL - LAW ENF SVCS	58.00	3.2073	3,749		3,749	293	4,042
403000 JAIL	171.50	9.4837	11,082		11,082	875	11,957
403000 LOL - JAIL	14.50	0.8018	937		937	73	1,010
406005 TRI-MET CONTRACT	1.00	0.0553	65		65	5	70
406010 SCHOOL OFFICERS	0.50	0.0277	32		32	3	35
406030 GASTON LAW ENF SVCS	1.25	0.0691	81		81	6	87
406035 BANKS CONTRACT	1.25	0.0691	81		81	6	87
406040 TITLE III / ODOT	2.00	0.1106	129		129	10	139
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	65		65	5	70
451000 DISTRICT ATTORNEY	82.80	4.5788	5,352		5,352	419	5,771
451000 LOL-DISTRICT ATTORNEY	19.00	1.0507	1,228		1,228	96	1,324
452000 CAMI	1.00	0.0553	65		65	5	70



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 351005 COMMUNICATIONS

Activity - COUNTY COMM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
501000 JUVENILE	35.00	1.9355	2,262		2,262	177	2,439
501000 LOL-JUVENILE	5.00	0.2765	323		323	25	348
502000 CONCILIATION PROGRAM	6.00	0.3318	388		388	30	418
503000 JUVENILE ADMIN	12.00	0.6636	776		776	61	837
504000 JUVENILE GRANTS	5.00	0.2765	323		323	25	348
505000 STATE HIGH-RISK PREVENT	16.00	0.8848	1,034		1,034	81	1,115
551000 COMMUNITY CORRECTIONS	76.50	4.2304	4,944		4,944	387	5,331
551500 LOL COMM CORRECTIONS	29.50	1.6313	1,907		1,907	149	2,056
601000 LONG RANGE PLANNING	25.00	1.3825	1,616		1,616	126	1,742
602000 CURRENT PLANNING	26.05	1.4405	1,684		1,684	132	1,816
602000 BUILDING SERVICES	61.55	3.4037	3,978		3,978	311	4,289
603000 ENGINEERING	49.26	2.7240	3,184		3,184	249	3,433
603000 SURVEY PUBLIC LAND CNR	8.87	0.4905	573		573	45	618
603000 SURVEY	4.86	0.2688	314		314	25	339
604000 LUT ADMINISTRATION	13.10	0.7244	847		847	66	913
605000 CAPITAL PROJECT MGMT	40.50	2.2396	2,618		2,618	205	2,823
606000 LUT OPS & MAINT	111.66	6.1747	7,217		7,217	565	7,782
651000 HOUSING SERVICES	40.00	2.2120	2,585		2,585	202	2,787
701000 EMERGENCY MEDICAL SVCS	2.75	0.1521	178		178	14	192
703000 PUBLIC HEALTH	123.34	6.8206	7,972		7,972	624	8,596
704000 HHS ADMIN	9.34	0.5165	604		604	47	651
705000 CHILDREN & FAMILY SVCS	6.07	0.3357	392		392	31	423
706000 HUMAN SERVICES	47.92	2.6499	3,097		3,097	242	3,339
708000 OREGON HEALTH PLAN	11.01	0.6088	712		712	56	768
709000 ANIMAL SERVICES	20.00	1.1060	1,293		1,293	101	1,394
751000 VETERANS SERVICES	8.35	0.4617	540		540	42	582
752000 AGENCY ON AGING	10.65	0.5889	688		688	54	742
801000 WASH CO JUSTICE COURT	8.00	0.4424	517		517	40	557
851000 LAW LIBRARY	2.62	0.1449	169		169	13	182
901000 COMMUNITY DEVELOPMENT	7.65	0.4230	494		494	39	533
902000 HOME FUND	1.25	0.0691	81		81	6	87
961000 WATERMASTER	2.00	0.1106	129		129	10	139
971000 COOP LIBRARY SERVICES	27.75	1.5345	1,794		1,794	140	1,934



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 351005 COMMUNICATIONS

Activity - COUNTY COMM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
971015 WEST SLOPE LIBRARY	5.00	0.2765	323		323	25	348
981000 FAIR COMPLEX	7.00	0.3871	452		452	35	487
SubTotal	1,808.35	100.0000	116,879		116,879	8,983	125,862
TOTAL	1,808.35	100.0000	116,879		116,879	8,983	125,862

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE) LESS COUNTY COMMUNICATIN FTE

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351005 COMMUNICATIONS

Receiving Department	Total	COUNTY COMM
101000 BOARD OF COMMIS	323	323
151000 ADMIN OFFICE	828	828
201000 COUNTY COUNSEL	889	889
251000 COUNTY AUDITOR	65	65
301000 ELECTIONS	662	662
302000 ASSESSMENT &	6,516	6,516
351010 SS-ADMIN	139	139
351015 RISK SVC ADMIN	275	275
351500 FINANCIAL MGMT	1,254	1,254
352000 HUMAN RESOURCE	1,080	1,080
352500 INFO TECHNOLOGY	3,972	3,972
353000 PURCHASING	279	279
353500 FACILITIES	2,439	2,439
354000 FLEET	1,254	1,254
354500 INTERNAL	487	487
356005 PARKS	296	296
356010 METZGER PARK	87	87
401000 SHERIFF'S OFFICE	1,847	1,847
401000 LOL - S.O. ADMIN	418	418
402000 LAW ENF SVCS	9,070	9,070
402000 DISTRICT PATROL	8,632	8,632
402000 LOL - LAW ENF	4,042	4,042
403000 JAIL	11,957	11,957
403000 LOL - JAIL	1,010	1,010
406005 TRI-MET CONTRACT	70	70
406010 SCHOOL OFFICERS	35	35
406030 GASTON LAW ENF	87	87
406035 BANKS CONTRACT	87	87
406040 TITLE III / ODOT	139	139
406045 CONTRACT SVCS	70	70
451000 DISTRICT	5,771	5,771
451000 LOL-DISTRICT	1,324	1,324
452000 CAMI	70	70
501000 JUVENILE	2,439	2,439
501000 LOL-JUVENILE	348	348
502000 CONCILIATION	418	418



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351005 COMMUNICATIONS

Receiving Department	Total	COUNTY COMM
503000 JUVENILE ADMIN	837	837
504000 JUVENILE GRANTS	348	348
505000 STATE HIGH-RISK	1,115	1,115
551000 COMMUNITY	5,331	5,331
551500 LOL COMM	2,056	2,056
601000 LONG RANGE	1,742	1,742
602000 CURRENT	1,816	1,816
602000 BUILDING	4,289	4,289
603000 ENGINEERING	3,433	3,433
603000 SURVEY PUBLIC	618	618
603000 SURVEY	339	339
604000 LUT	913	913
605000 CAPITAL PROJECT	2,823	2,823
606000 LUT OPS & MAINT	7,782	7,782
651000 HOUSING	2,787	2,787
701000 EMERGENCY	192	192
703000 PUBLIC HEALTH	8,596	8,596
704000 HHS ADMIN	651	651
705000 CHILDREN &	423	423
706000 HUMAN SERVICES	3,339	3,339
708000 OREGON HEALTH	768	768
709000 ANIMAL SERVICES	1,394	1,394
751000 VETERANS	582	582
752000 AGENCY ON AGING	742	742
801000 WASH CO JUSTICE	557	557
851000 LAW LIBRARY	182	182
901000 COMMUNITY	533	533
902000 HOME FUND	87	87
961000 WATERMASTER	139	139
971000 COOP LIBRARY	1,934	1,934
971015 WEST SLOPE	348	348
981000 FAIR COMPLEX	487	487

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351005 COMMUNICATIONS

Receiving Department	Total	COUNTY COMM
Direct Billed	0	0
Total	<u>125,862</u>	<u>125,862</u>

WASHINGTON COUNTY, OREGON

351010 Support Services - Administration

Nature and Extent of Services

Support Services - Administration provides general management and direction to Support Service departments, including: County Communications, Financial Management, Human Resources, Information Technology Services, Purchasing, Facilities, Fleet Management, Internal Services and Parks.

Costs are allocated based on Support Services regular employees (FTE).

Schedule 7.1

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 351010 SS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	144,640			144,640
101000 BOARD OF COMMIS	932	361	1,293	
151000 ADMIN OFFICE	1,687	188	1,875	
201000 COUNTY COUNSEL	125	26	151	
251000 COUNTY AUDITOR	185	16	201	
351005 COMMUNICATIONS	129	10	139	
351500 FINANCIAL MGMT		1,920	1,920	
352000 HUMAN RESOURCE		1,873	1,873	
352500 INFO TECHNOLOGY SVCS		9,371	9,371	
353000 PURCHASING		100	100	
353500 FACILITIES MANAGEMENT		12,582	12,582	
357010 LIABILITY INSUR		562	562	
BUILDING DEBT INTEREST		1,542	1,542	
BUILDING DEPRECIATION		2,547	2,547	
Total Allocated Additions:	<u>3,058</u>	<u>31,098</u>	<u>34,156</u>	34,156
Total To Be Allocated:	<u><u>147,698</u></u>	<u><u>31,098</u></u>		<u><u>178,796</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 351010 SS-ADMIN

	Total	General & Admin	SS-ADMIN
Other Expense & Cost			
PERSONAL SERVICES	209,040	0	209,040
MATERIALS & SERVICES	15,600	0	15,600
LESS REVENUE	(80,000)	0	(80,000)
Departmental Totals			
Total Expenditures	144,640	0	144,640
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	144,640	0	144,640
Allocation Step 1			
Inbound- All Others	3,058	3,058	0
Reallocate Admin Costs		(3,058)	3,058
1st Allocation	147,698	0	147,698
Allocation Step 2			
Inbound- All Others	31,098	31,098	0
Reallocate Admin Costs		(31,098)	31,098
2nd Allocation	31,098	0	31,098
Total For 351010 351010			
Total Allocated	178,796	0	178,796

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - SS-ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
351005 COMMUNICATIONS	1.00	0.6063	895		895		895
351015 RISK SVC ADMIN	3.94	2.3887	3,528		3,528	747	4,275
351500 FINANCIAL MGMT	18.00	10.9131	16,118		16,118	3,414	19,532
352000 HUMAN RESOURCE	15.50	9.3974	13,880		13,880	2,940	16,820
352500 INFO TECHNOLOGY SVCS	57.00	34.5579	51,043		51,043	10,814	61,857
353000 PURCHASING	4.00	2.4251	3,582		3,582	759	4,341
353500 FACILITIES MANAGEMENT	35.00	21.2198	31,341		31,341	6,639	37,980
354000 FLEET MANAGEMENT	18.00	10.9131	16,118		16,118	3,414	19,532
354500 INTERNAL SERVICES	7.00	4.2440	6,268		6,268	1,328	7,596
356005 PARKS	4.25	2.5767	3,806		3,806	806	4,612
356010 METZGER PARK	1.25	0.7579	1,119		1,119	237	1,356
SubTotal	164.94	100.0000	147,698		147,698	31,098	178,796
TOTAL	164.94	100.0000	147,698		147,698	31,098	178,796

Allocation Basis: NUMBER OF SUPPORT SERVICE REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	SS-ADMIN
351005 COMMUNICATIONS	895	895
351015 RISK SVC ADMIN	4,275	4,275
351500 FINANCIAL MGMT	19,532	19,532
352000 HUMAN RESOURCE	16,820	16,820
352500 INFO TECHNOLOGY	61,857	61,857
353000 PURCHASING	4,341	4,341
353500 FACILITIES	37,980	37,980
354000 FLEET	19,532	19,532
354500 INTERNAL	7,596	7,596
356005 PARKS	4,612	4,612
356010 METZGER PARK	1,356	1,356
Direct Billed	0	0
Total	178,796	178,796

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 351015 RISK SVC ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	373,503			373,503
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	582	219	801	
151000 ADMIN OFFICE	3,303	368	3,671	
251000 COUNTY AUDITOR	352	31	383	
351005 COMMUNICATIONS	255	20	275	
351010 SS-ADMIN	3,528	747	4,275	
351500 FINANCIAL MGMT		3,418	3,418	
352000 HUMAN RESOURCE		3,689	3,689	
352500 INFO TECHNOLOGY SVCS		14,932	14,932	
353000 PURCHASING		493	493	
357010 LIABILITY INSUR		264	264	
Total Allocated Additions:	<u>8,020</u>	<u>24,181</u>	<u>32,201</u>	32,201
Total To Be Allocated:	<u><u>381,523</u></u>	<u><u>24,181</u></u>		<u><u>405,704</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 351015 RISK SVC ADMIN

	Total	General & Admin	LIABILITY	WORKERS COMP
Other Expense & Cost				
PERSONAL SERVICES	392,905	0	216,098	176,807
MATERIALS & SERVICES	29,570	0	16,263	13,307
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(48,972)	0	(26,935)	(22,037)
Departmental Totals				
Total Expenditures	373,503	0	205,426	168,077
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	373,503	0	205,426	168,077
Allocation Step 1				
Inbound- All Others	8,020	8,020	0	0
Reallocate Admin Costs		(8,020)	4,411	3,609
1st Allocation	381,523	0	209,837	171,686
Allocation Step 2				
Inbound- All Others	24,181	24,181	0	0
Reallocate Admin Costs		(24,181)	13,300	10,881
2nd Allocation	24,181	0	13,300	10,881
Total For 351015 351015 RISK				
Total Allocated	405,704	0	223,137	182,567

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	209,837		209,837	13,300	223,137
SubTotal	100	100.0000	209,837		209,837	13,300	223,137
TOTAL	100	100.0000	209,837		209,837	13,300	223,137

Allocation Basis: DIRECT ALLOCATION TO LIABILITY & CASUALTY INS

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	171,686		171,686	10,881	182,567
SubTotal	100	100.0000	171,686		171,686	10,881	182,567
TOTAL	100	100.0000	171,686		171,686	10,881	182,567

Allocation Basis: DIRECT ALLOCATION TO WORKERS COMP INS

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351015 RISK SVC ADMIN

Receiving Department	Total	LIABILITY	WORKERS COMP
357010 LIABILITY INSUR	223,137	223,137	0
357010 WORKERS COMP	182,567	0	182,567
Direct Billed	0	0	0
Total	405,704	223,137	182,567

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 351500 FINANCIAL MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,953,987			1,953,987
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	4,999	1,915	6,914	
151000 ADMIN OFFICE	14,932	1,667	16,599	
201000 COUNTY COUNSEL	23,434	4,888	28,322	
251000 COUNTY AUDITOR	1,481	130	1,611	
351005 COMMUNICATIONS	1,163	91	1,254	
351010 SS-ADMIN	16,118	3,414	19,532	
351500 FINANCIAL MGMT		13,695	13,695	
352000 HUMAN RESOURCE		16,854	16,854	
352500 INFO TECHNOLOGY SVCS		63,953	63,953	
353000 PURCHASING		4,004	4,004	
353500 FACILITIES MANAGEMENT		51,613	51,613	
357010 LIABILITY INSUR		2,869	2,869	
BUILDING DEBT INTEREST		5,967	5,967	
BUILDING DEPRECIATION		27,126	27,126	
Total Allocated Additions:	<u>62,127</u>	<u>198,186</u>	<u>260,313</u>	260,313
Total To Be Allocated:	<u><u>2,016,114</u></u>	<u><u>198,186</u></u>		<u><u>2,214,300</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1,145,997	126,060	538,617	137,520	171,900
FRINGE BENEFITS	453,090	49,840	212,951	54,371	67,964
Other Expense & Cost					
51285 PROF SVCS	268,250	0	268,250	0	0
51465 INTERNAL POSTA	12,000	3,000	6,000	3,000	0
OTHER MATERIAL & SUPPLIES	62,650	6,892	29,444	7,518	9,398
OTHER EXPENDITURES	55,000	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
46030 RETURNED CHECK CHARGES	(25,000)	0	0	0	0
48225 MISC REVENUE	(18,000)	0	(7,200)	0	0
Departmental Totals					
Total Expenditures	1,953,987	185,792	1,048,062	202,409	249,262
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,953,987	185,792	1,048,062	202,409	249,262
Allocation Step 1					
Inbound- All Others	62,127	62,127	0	0	0
Reallocate Admin Costs		(247,919)	146,949	28,380	34,949
1st Allocation	2,016,114	0	1,195,011	230,789	284,211
Allocation Step 2					
Inbound- All Others	198,186	198,186	0	0	0
Reallocate Admin Costs		(198,186)	117,471	22,687	27,938
2nd Allocation	198,186	0	117,471	22,687	27,938
Total For 351500 351500					
Total Allocated	2,214,300	0	1,312,482	253,476	312,149

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 351500 FINANCIAL MGMT

TREASURY & AR

Wages & Benefits	
SALARIES AND WAGES	171,900
FRINGE BENEFITS	67,964
Other Expense & Cost	
51285 PROF SVCS	0
51465 INTERNAL POSTA	0
OTHER MATERIAL & SUPPLIES	9,398
OTHER EXPENDITURES	55,000
*CAPITAL OUTLAY	0
46030 RETURNED CHECK CHARGES	(25,000)
48225 MISC REVENUE	(10,800)
Departmental Totals	
Total Expenditures	268,462
Deductions	
Total Deductions	0
Functional Cost	268,462
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	37,641
1st Allocation	306,103
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	30,090
2nd Allocation	30,090
Total For 351500 351500	
Total Allocated	336,193

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	216	0.2167	2,589		2,589		2,589
151000 ADMIN OFFICE	584	0.5858	7,001		7,001		7,001
161000 SENATE BILL 1145	338	0.3391	4,052		4,052	409	4,461
161500 PERS EMPL RATE STAB	794	0.7965	9,518		9,518	962	10,480
162000 NON-DEPARTMENTAL	189	0.1896	2,266		2,266	229	2,495
166000 REVENUE STABILIZATION	48	0.0482	575		575	58	633
169600 COMMUNITY NETWORK	63	0.0632	755		755	76	831
201000 COUNTY COUNSEL	490	0.4915	5,874		5,874		5,874
251000 COUNTY AUDITOR	117	0.1174	1,403		1,403		1,403
301000 ELECTIONS	650	0.6520	7,792		7,792	787	8,579
302000 ASSESSMENT & TAXATION	2,872	2.8810	34,428		34,428	3,478	37,906
351005 COMMUNICATIONS	217	0.2177	2,601		2,601		2,601
351010 SS-ADMIN	116	0.1164	1,391		1,391		1,391
351015 RISK SVC ADMIN	195	0.1956	2,338		2,338		2,338
351500 FINANCIAL MGMT	751	0.7534	9,003		9,003		9,003
352000 HUMAN RESOURCE	381	0.3822	4,567		4,567	461	5,028
352500 INFO TECHNOLOGY SVCS	1,355	1.3592	16,243		16,243	1,641	17,884
352600 ITS SYSTEMS REPLACEMENT	46	0.0461	551		551	56	607
353000 PURCHASING	203	0.2036	2,433		2,433	246	2,679
353500 FACILITIES MANAGEMENT	1,309	1.3131	15,692		15,692	1,585	17,277
354000 FLEET MANAGEMENT	880	0.8828	10,549		10,549	1,066	11,615
354100 FLEET REPLACEMENT	467	0.4685	5,598		5,598	566	6,164
354500 INTERNAL SERVICES	1,230	1.2339	14,745		14,745	1,490	16,235
355500 BLDG EQUIP REPLACEMENT	241	0.2418	2,889		2,889	292	3,181
356005 PARKS	691	0.6932	8,283		8,283	837	9,120
356010 METZGER PARK	403	0.4043	4,831		4,831	488	5,319
357005 LIFE INSURANCE	254	0.2548	3,045		3,045	308	3,353
357005 MEDICAL INSURANCE	1,982	1.9882	23,759		23,759	2,400	26,159
357005 UNEMPLOYMENT INS	311	0.3120	3,728		3,728	377	4,105
357010 LIABILITY INSUR	324	0.3250	3,884		3,884	392	4,276
357010 WORKERS COMP INSURANCE	537	0.5387	6,437		6,437	650	7,087
358000 ITS CAPITAL ACQUISITION	465	0.4665	5,574		5,574	563	6,137
358000 FACILITIES CAPITAL PROJ	460	0.4614	5,514		5,514	557	6,071



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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 GREENSPACE CAP PROJ.	82	0.0823	983		983	99	1,082
359000 REAL PROP MANAGMENT	73	0.0732	875		875	88	963
401000 SHERIFF'S OFFICE ADMIN	1,365	1.3693	16,363		16,363	1,653	18,016
401000 LOL - S.O. ADMIN	407	0.4083	4,879		4,879	493	5,372
402000 LAW ENF SVCS	4,448	4.4619	53,320		53,320	5,387	58,707
402000 DISTRICT PATROL	2,065	2.0715	24,754		24,754	2,501	27,255
402000 LOL - LAW ENF SVCS	1,640	1.6451	19,660		19,660	1,986	21,646
403000 JAIL	2,935	2.9442	35,183		35,183	3,554	38,737
403000 JAIL COMMISSARY	138	0.1384	1,654		1,654	167	1,821
403000 LOL - JAIL	402	0.4033	4,819		4,819	487	5,306
404000 COURT SECURITY FUND	243	0.2438	2,913		2,913	294	3,207
406005 TRI-MET CONTRACT	122	0.1224	1,462		1,462	148	1,610
406010 SCHOOL OFFICERS	45	0.0451	539		539	54	593
406030 GASTON LAW ENF SVCS	83	0.0833	995		995	101	1,096
406035 BANKS CONTRACT	77	0.0772	923		923	93	1,016
406040 TITLE III / ODOT	79	0.0792	947		947	96	1,043
406045 CONTRACT SVCS INTERCEPT	6	0.0060	72		72	7	79
451000 DISTRICT ATTORNEY	1,740	1.7454	20,858		20,858	2,107	22,965
451000 LOL-DISTRICT ATTORNEY	378	0.3792	4,531		4,531	458	4,989
452000 CAMI	224	0.2247	2,685		2,685	271	2,956
501000 JUVENILE	1,257	1.2609	15,068		15,068	1,522	16,590
501000 LOL-JUVENILE	188	0.1886	2,254		2,254	228	2,482
502000 CONCILIATION PROGRAM	528	0.5297	6,329		6,329	639	6,968
503000 JUVENILE ADMIN	243	0.2438	2,913		2,913	294	3,207
504000 JUVENILE GRANTS	709	0.7112	8,499		8,499	859	9,358
505000 STATE HIGH-RISK PREVENT	1,113	1.1165	13,342		13,342	1,348	14,690
551000 COMMUNITY CORRECTIONS	3,234	3.2441	38,768		38,768	3,916	42,684
551500 LOL COMM CORRECTIONS	704	0.7062	8,439		8,439	853	9,292
601000 LONG RANGE PLANNING	1,005	1.0081	12,047		12,047	1,217	13,264
602000 CURRENT PLANNING	1,802	1.8076	21,601		21,601	2,182	23,783
602000 BUILDING SERVICES	4,398	4.4118	52,721		52,721	5,326	58,047
603000 ENGINEERING	1,891	1.8969	22,668		22,668	2,290	24,958
603000 SURVEY PUBLIC LAND CNR	628	0.6300	7,528		7,528	761	8,289

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
603000 SURVEY	573	0.5748	6,869		6,869	694	7,563
604000 LUT ADMINISTRATION	943	0.9460	11,304		11,304	1,142	12,446
605000 CAPITAL PROJECT MGMT	981	0.9841	11,760		11,760	1,188	12,948
606000 LUT OPS & MAINT	4,710	4.7247	56,461		56,461	5,704	62,165
606500 TIF ROAD PROJECT	1,595	1.6000	19,120		19,120	1,932	21,052
606500 MSTIP 3	6,378	6.3974	76,459		76,459	7,726	84,185
606500 ROAD CAPITAL PROJECT	983	0.9861	11,784		11,784	1,190	12,974
606500 OTIA CAP PROJECTS	593	0.5949	7,109		7,109	718	7,827
606500 TDT	99	0.0993	1,187		1,187	120	1,307
607500 MAINT LOCAL IMPROV DIST	60	0.0602	719		719	73	792
608000 URBAN ROAD MAINT DIST	290	0.2909	3,476		3,476	351	3,827
609000 SPECIAL LIGHT DISTRICT #1	285	0.2859	3,416		3,416	345	3,761
651000 HOUSING SERVICES	908	0.9108	10,885		10,885	1,100	11,985
661000 FEDERAL HOUSING PROG	2,111	2.1176	25,306		25,306	2,556	27,862
662000 LOCAL FUND HOUSING PROG	1,055	1.0583	12,647		12,647	1,278	13,925
663000 AFFORDABLE HOUSING POOL	1,608	1.6130	19,276		19,276	1,947	21,223
701000 EMERGENCY MEDICAL SVCS	528	0.5297	6,329		6,329	639	6,968
702000 JAIL HEALTH CARE	351	0.3521	4,208		4,208	425	4,633
703000 PUBLIC HEALTH	5,551	5.5684	66,543		66,543	6,722	73,265
704000 HHS ADMIN	338	0.3391	4,052		4,052	409	4,461
705000 CHILDREN & FAMILY SVCS	1,199	1.2028	14,373		14,373	1,452	15,825
706000 HUMAN SERVICES	3,209	3.2190	38,468		38,468	3,886	42,354
707000 MENTAL HEALTH HB 2145	77	0.0772	923		923	93	1,016
708000 OREGON HEALTH PLAN	890	0.8928	10,669		10,669	1,078	11,747
709000 ANIMAL SERVICES	1,172	1.1757	14,049		14,049	1,419	15,468
751000 VETERANS SERVICES	337	0.3381	4,040		4,040	408	4,448
752000 AGENCY ON AGING	2,305	2.3122	27,631		27,631	2,791	30,422
801000 WASH CO JUSTICE COURT	256	0.2568	3,069		3,069	310	3,379
851000 LAW LIBRARY	326	0.3270	3,908		3,908	395	4,303
852000 LAW LIBRARY CAPITAL	49	0.0492	587		587	59	646
901000 COMMUNITY DEVELOPMENT	1,228	1.2318	14,721		14,721	1,487	16,208
902000 HOME FUND	662	0.6641	7,936		7,936	802	8,738
951000 AGRICULTURE	38	0.0381	456		456	46	502



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
961000 WATERMASTER	322	0.3230	3,860		3,860	390	4,250
971000 COOP LIBRARY SERVICES	1,919	1.9250	23,004		23,004	2,324	25,328
971015 WEST SLOPE LIBRARY	583	0.5848	6,989		6,989	706	7,695
981000 FAIR COMPLEX	1,745	1.7505	20,918		20,918	2,113	23,031
SubTotal	99,688	100.0000	1,195,011		1,195,011	117,471	1,312,482
TOTAL	99,688	100.0000	1,195,011		1,195,011	117,471	1,312,482

Allocation Basis: WEIGHTED 70% GL JE LINES AND 30% BUDGET APPROPRIATIONS

Allocation Source: FY 08-09 WISARD ACTUAL COUNTS AND FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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 COMMIS	98	0.2510	579		579		579
151000 ADMIN OFFICE	165	0.4227	975		975		975
162000 NON-DEPARTMENTAL	77	0.1972	455		455	46	501
169600 COMMUNITY NETWORK	19	0.0487	112		112	11	123
201000 COUNTY COUNSEL	255	0.6532	1,507		1,507		1,507
251000 COUNTY AUDITOR	27	0.0692	160		160		160
301000 ELECTIONS	230	0.5892	1,360		1,360	137	1,497
302000 ASSESSMENT & TAXATION	1,124	2.8792	6,645		6,645	667	7,312
351005 COMMUNICATIONS	53	0.1358	313		313		313
351010 SS-ADMIN	20	0.0512	118		118		118
351015 RISK SVC ADMIN	47	0.1204	278		278		278
351500 FINANCIAL MGMT	169	0.4329	999		999		999
352000 HUMAN RESOURCE	126	0.3228	745		745	75	820
352500 INFO TECHNOLOGY SVCS	802	2.0544	4,741		4,741	476	5,217
353000 PURCHASING	76	0.1947	449		449	45	494
353500 FACILITIES MANAGEMENT	2,129	5.4535	12,586		12,586	1,264	13,850
354000 FLEET MANAGEMENT	1,060	2.7152	6,266		6,266	629	6,895
354100 FLEET REPLACEMENT	50	0.1281	296		296	30	326
354500 INTERNAL SERVICES	901	2.3079	5,326		5,326	535	5,861
355500 BLDG EQUIP REPLACEMENT	110	0.2818	650		650	65	715
356005 PARKS	307	0.7864	1,815		1,815	182	1,997
356010 METZGER PARK	168	0.4303	993		993	100	1,093
357005 LIFE INSURANCE	50	0.1281	296		296	30	326
357005 MEDICAL INSURANCE	108	0.2766	638		638	64	702
357005 UNEMPLOYMENT INS	9	0.0231	53		53	5	58
357010 LIABILITY INSUR	123	0.3151	727		727	73	800
357010 WORKERS COMP INSURANCE	30	0.0768	177		177	18	195
358000 ITS CAPITAL ACQUISITION	253	0.6481	1,496		1,496	150	1,646
358000 FACILITIES CAPITAL PROJ	138	0.3535	816		816	82	898
358000 GREENSPACE CAP PROJ.	2	0.0051	12		12	1	13
359000 REAL PROP MANAGMENT	12	0.0307	71		71	7	78
401000 SHERIFF'S OFFICE ADMIN	379	0.9708	2,241		2,241	225	2,466
401000 LOL - S.O. ADMIN	116	0.2971	686		686	69	755



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
402000 LAW ENF SVCS	1,567	4.0139	9,264		9,264	931	10,195
402000 DISTRICT PATROL	833	2.1338	4,924		4,924	495	5,419
402000 LOL - LAW ENF SVCS	488	1.2500	2,885		2,885	290	3,175
403000 JAIL	1,239	3.1737	7,325		7,325	736	8,061
403000 JAIL COMMISSARY	6	0.0154	35		35	4	39
403000 LOL - JAIL	129	0.3304	763		763	77	840
404000 COURT SECURITY FUND	12	0.0307	71		71	7	78
406005 TRI-MET CONTRACT	13	0.0333	77		77	8	85
406025 ELDER ABUSE	13	0.0333	77		77	8	85
406030 GASTON LAW ENF SVCS	1	0.0026	6		6	1	7
406040 TITLE III / ODOT	6	0.0154	35		35	4	39
451000 DISTRICT ATTORNEY	3,719	9.5264	21,988		21,988	2,206	24,194
451000 LOL-DISTRICT ATTORNEY	25	0.0640	148		148	15	163
452000 CAMI	52	0.1332	307		307	31	338
501000 JUVENILE	754	1.9314	4,457		4,457	448	4,905
501000 LOL-JUVENILE	63	0.1614	372		372	37	409
502000 CONCILIATION PROGRAM	80	0.2049	473		473	48	521
503000 JUVENILE ADMIN	68	0.1742	402		402	40	442
504000 JUVENILE GRANTS	1,114	2.8536	6,586		6,586	662	7,248
505000 STATE HIGH-RISK PREVENT	263	0.6737	1,555		1,555	156	1,711
551000 COMMUNITY CORRECTIONS	1,398	3.5810	8,265		8,265	830	9,095
551500 LOL COMM CORRECTIONS	658	1.6855	3,890		3,890	391	4,281
601000 LONG RANGE PLANNING	203	0.5200	1,200		1,200	121	1,321
602000 CURRENT PLANNING	276	0.7070	1,632		1,632	164	1,796
602000 BUILDING SERVICES	904	2.3156	5,344		5,344	537	5,881
603000 ENGINEERING	707	1.8110	4,180		4,180	420	4,600
603000 SURVEY PUBLIC LAND CNR	155	0.3970	916		916	92	1,008
603000 SURVEY	159	0.4073	940		940	94	1,034
604000 LUT ADMINISTRATION	394	1.0092	2,329		2,329	234	2,563
605000 CAPITAL PROJECT MGMT	352	0.9017	2,081		2,081	209	2,290
606000 LUT OPS & MAINT	1,809	4.6338	10,694		10,694	1,074	11,768
606500 TIF ROAD PROJECT	134	0.3432	792		792	80	872
606500 MSTIP 3	738	1.8904	4,363		4,363	438	4,801

WASHINGTON COUNTY, OREGON
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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
606500 ROAD CAPITAL PROJECT	79	0.2024	467		467	47	514
606500 OTIA CAP PROJECTS	45	0.1153	266		266	27	293
608000 URBAN ROAD MAINT DIST	23	0.0589	136		136	14	150
609000 SPECIAL LIGHT DISTRICT #1	137	0.3509	810		810	81	891
651000 HOUSING SERVICES	209	0.5354	1,236		1,236	124	1,360
661000 FEDERAL HOUSING PROG	1,300	3.3300	7,685		7,685	772	8,457
662000 LOCAL FUND HOUSING PROG	243	0.6225	1,437		1,437	144	1,581
663000 AFFORDABLE HOUSING POOL	336	0.8607	1,986		1,986	200	2,186
701000 EMERGENCY MEDICAL SVCS	282	0.7224	1,667		1,667	167	1,834
702000 JAIL HEALTH CARE	21	0.0538	124		124	12	136
703000 PUBLIC HEALTH	2,262	5.7942	13,372		13,372	1,343	14,715
704000 HHS ADMIN	36	0.0922	213		213	21	234
705000 CHILDREN & FAMILY SVCS	624	1.5984	3,689		3,689	371	4,060
706000 HUMAN SERVICES	1,724	4.4161	10,192		10,192	1,024	11,216
708000 OREGON HEALTH PLAN	325	0.8325	1,921		1,921	193	2,114
709000 ANIMAL SERVICES	671	1.7188	3,967		3,967	398	4,365
751000 VETERANS SERVICES	112	0.2869	662		662	67	729
752000 AGENCY ON AGING	640	1.6394	3,784		3,784	380	4,164
801000 WASH CO JUSTICE COURT	80	0.2049	473		473	48	521
851000 LAW LIBRARY	123	0.3151	727		727	73	800
901000 COMMUNITY DEVELOPMENT	381	0.9759	2,252		2,252	226	2,478
902000 HOME FUND	73	0.1870	432		432	43	475
951000 AGRICULTURE	4	0.0102	24		24	2	26
961000 WATERMASTER	23	0.0589	136		136	14	150
971000 COOP LIBRARY SERVICES	642	1.6445	3,795		3,795	381	4,176
971015 WEST SLOPE LIBRARY	406	1.0400	2,400		2,400	241	2,641
981000 FAIR COMPLEX	673	1.7239	3,979		3,979	400	4,379
SubTotal	39,039	100.0000	230,789		230,789	22,687	253,476
TOTAL	39,039	100.0000	230,789		230,789	22,687	253,476

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Allocation Basis: NUMBER OF INVOICES PER DEPARTMENT

Allocation Source: FY 08-09 WISARD ACTUAL COUNT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.2763	785		785		785
151000 ADMIN OFFICE	12.81	0.7080	2,012		2,012		2,012
201000 COUNTY COUNSEL	13.75	0.7599	2,160		2,160		2,160
251000 COUNTY AUDITOR	1.00	0.0553	157		157		157
301000 ELECTIONS	9.50	0.5251	1,492		1,492	152	1,644
302000 ASSESSMENT & TAXATION	93.50	5.1676	14,687		14,687	1,491	16,178
351005 COMMUNICATIONS	1.00	0.0553	157		157		157
351010 SS-ADMIN	2.00	0.1105	314		314		314
351015 RISK SVC ADMIN	3.94	0.2178	619		619		619
351500 FINANCIAL MGMT	18.00	0.9948	2,827		2,827		2,827
352000 HUMAN RESOURCE	15.50	0.8567	2,435		2,435	247	2,682
352500 INFO TECHNOLOGY SVCS	57.00	3.1503	8,954		8,954	909	9,863
353000 PURCHASING	4.00	0.2211	628		628	64	692
353500 FACILITIES MANAGEMENT	35.00	1.9344	5,498		5,498	558	6,056
354000 FLEET MANAGEMENT	18.00	0.9948	2,827		2,827	287	3,114
354500 INTERNAL SERVICES	7.00	0.3869	1,100		1,100	112	1,212
356005 PARKS	4.25	0.2349	668		668	68	736
356010 METZGER PARK	1.25	0.0691	196		196	20	216
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4646	4,163		4,163	423	4,586
401000 LOL - S.O. ADMIN	6.00	0.3316	942		942	96	1,038
402000 LAW ENF SVCS	130.15	7.1932	20,444		20,444	2,076	22,520
402000 DISTRICT PATROL	123.85	6.8450	19,454		19,454	1,975	21,429
402000 LOL - LAW ENF SVCS	58.00	3.2056	9,111		9,111	925	10,036
403000 JAIL	171.50	9.4787	26,940		26,940	2,730	29,670
403000 LOL - JAIL	14.50	0.8014	2,278		2,278	231	2,509
406005 TRI-MET CONTRACT	1.00	0.0553	157		157	16	173
406010 SCHOOL OFFICERS	0.50	0.0276	79		79	8	87
406030 GASTON LAW ENF SVCS	1.25	0.0691	196		196	20	216
406035 BANKS CONTRACT	1.25	0.0691	196		196	20	216
406040 TITLE III / ODOT	2.00	0.1105	314		314	32	346
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	157		157	16	173
451000 DISTRICT ATTORNEY	82.80	4.5762	13,006		13,006	1,320	14,326
451000 LOL-DISTRICT ATTORNEY	19.00	1.0501	2,985		2,985	303	3,288

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
452000 CAMI	1.00	0.0553	157		157	16	173
501000 JUVENILE	35.00	1.9344	5,498		5,498	558	6,056
501000 LOL-JUVENILE	5.00	0.2763	785		785	80	865
502000 CONCILIATION PROGRAM	6.00	0.3316	942		942	96	1,038
503000 JUVENILE ADMIN	12.00	0.6632	1,885		1,885	191	2,076
504000 JUVENILE GRANTS	5.00	0.2763	785		785	80	865
505000 STATE HIGH-RISK PREVENT	16.00	0.8843	2,513		2,513	255	2,768
551000 COMMUNITY CORRECTIONS	76.50	4.2280	12,017		12,017	1,220	13,237
551500 LOL COMM CORRECTIONS	29.50	1.6304	4,634		4,634	470	5,104
601000 LONG RANGE PLANNING	25.00	1.3817	3,927		3,927	399	4,326
602000 CURRENT PLANNING	26.05	1.4397	4,092		4,092	415	4,507
602000 BUILDING SERVICES	61.55	3.4018	9,668		9,668	982	10,650
603000 ENGINEERING	49.26	2.7225	7,738		7,738	786	8,524
603000 SURVEY PUBLIC LAND CNR	8.87	0.4902	1,393		1,393	141	1,534
603000 SURVEY	4.86	0.2686	763		763	78	841
604000 LUT ADMINISTRATION	13.10	0.7240	2,058		2,058	209	2,267
605000 CAPITAL PROJECT MGMT	40.50	2.2384	6,362		6,362	646	7,008
606000 LUT OPS & MAINT	111.66	6.1713	17,539		17,539	1,781	19,320
651000 HOUSING SERVICES	40.00	2.2107	6,283		6,283	638	6,921
701000 EMERGENCY MEDICAL SVCS	2.75	0.1520	432		432	44	476
703000 PUBLIC HEALTH	123.34	6.8168	19,374		19,374	1,967	21,341
704000 HHS ADMIN	9.34	0.5162	1,467		1,467	149	1,616
705000 CHILDREN & FAMILY SVCS	6.07	0.3355	953		953	97	1,050
706000 HUMAN SERVICES	47.92	2.6485	7,527		7,527	764	8,291
708000 OREGON HEALTH PLAN	11.01	0.6085	1,729		1,729	176	1,905
709000 ANIMAL SERVICES	20.00	1.1054	3,142		3,142	319	3,461
751000 VETERANS SERVICES	8.35	0.4615	1,312		1,312	133	1,445
752000 AGENCY ON AGING	10.65	0.5886	1,673		1,673	170	1,843
801000 WASH CO JUSTICE COURT	8.00	0.4421	1,257		1,257	128	1,385
851000 LAW LIBRARY	2.62	0.1448	412		412	42	454
901000 COMMUNITY DEVELOPMENT	7.65	0.4228	1,202		1,202	122	1,324
902000 HOME FUND	1.25	0.0691	196		196	20	216
961000 WATERMASTER	2.00	0.1105	314		314	32	346

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
971000 COOP LIBRARY SERVICES	27.75	1.5337	4,359		4,359	443	4,802
971015 WEST SLOPE LIBRARY	5.00	0.2763	785		785	80	865
981000 FAIR COMPLEX	7.00	0.3869	1,100		1,100	112	1,212
SubTotal	1,809.35	100.0000	284,211		284,211	27,938	312,149
TOTAL	1,809.35	100.0000	284,211		284,211	27,938	312,149

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	4,701	0.0610	187		187		187
151000 ADMIN OFFICE	19,850	0.2574	788		788		788
161000 SENATE BILL 1145	14,834	0.1924	589		589	58	647
161500 PERS EMPL RATE STAB	333,801	4.3284	13,249		13,249	1,315	14,564
162000 NON-DEPARTMENTAL	16,256	0.2108	645		645	64	709
169600 COMMUNITY NETWORK	6,277	0.0814	249		249	25	274
201000 COUNTY COUNSEL	18,952	0.2458	752		752		752
251000 COUNTY AUDITOR	2,105	0.0273	84		84		84
301000 ELECTIONS	20,116	0.2608	798		798	79	877
302000 ASSESSMENT & TAXATION	89,405	1.1593	3,549		3,549	352	3,901
351005 COMMUNICATIONS	1,342	0.0174	53		53		53
351010 SS-ADMIN	2,455	0.0318	97		97		97
351015 RISK SVC ADMIN	4,616	0.0599	183		183		183
351500 FINANCIAL MGMT	21,820	0.2829	866		866		866
352000 HUMAN RESOURCE	20,127	0.2610	799		799	79	878
352500 INFO TECHNOLOGY SVCS	94,875	1.2303	3,766		3,766	374	4,140
352600 ITS SYSTEMS REPLACEMENT	37,658	0.4883	1,495		1,495	148	1,643
353000 PURCHASING	4,131	0.0536	164		164	16	180
353500 FACILITIES MANAGEMENT	90,438	1.1727	3,590		3,590	356	3,946
354000 FLEET MANAGEMENT	9,959	0.1291	395		395	39	434
354100 FLEET REPLACEMENT	219,242	2.8429	8,702		8,702	864	9,566
354500 INTERNAL SERVICES	12,982	0.1683	515		515	51	566
355500 BLDG EQUIP REPLACEMENT	95,520	1.2386	3,791		3,791	376	4,167
356005 PARKS	7,721	0.1001	306		306	30	336
356010 METZGER PARK	4,790	0.0621	190		190	19	209
357005 LIFE INSURANCE	2,241	0.0291	89		89	9	98
357005 MEDICAL INSURANCE	108,301	1.4044	4,299		4,299	427	4,726
357005 UNEMPLOYMENT INS	18,353	0.2380	728		728	72	800
357010 LIABILITY INSUR	176,401	2.2874	7,002		7,002	695	7,697
357010 WORKERS COMP INSURANCE	63,663	0.8255	2,527		2,527	251	2,778
358000 ITS CAPITAL ACQUISITION	20,394	0.2645	809		809	80	889
358000 GREENSPACE CAP PROJ.	21,815	0.2829	866		866	86	952
401000 SHERIFF'S OFFICE ADMIN	35,712	0.4631	1,418		1,418	141	1,559

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
402000 LAW ENF SVCS	174,990	2.2691	6,946		6,946	690	7,636
403000 JAIL	211,612	2.7440	8,399		8,399	834	9,233
403000 JAIL COMMISSARY	11,305	0.1466	449		449	45	494
404000 COURT SECURITY FUND	8,111	0.1052	322		322	32	354
451000 DISTRICT ATTORNEY	91,820	1.1906	3,645		3,645	362	4,007
452000 CAMI	895	0.0116	36		36	4	40
501000 JUVENILE	59,036	0.7655	2,343		2,343	233	2,576
503000 JUVENILE ADMIN	13,016	0.1688	517		517	51	568
504000 JUVENILE GRANTS	461	0.0060	18		18	2	20
505000 STATE HIGH-RISK PREVENT	2,641	0.0342	105		105	10	115
551000 COMMUNITY CORRECTIONS	37,644	0.4881	1,494		1,494	148	1,642
601000 LONG RANGE PLANNING	36,233	0.4698	1,438		1,438	143	1,581
602000 CURRENT PLANNING	69,778	0.9048	2,770		2,770	275	3,045
602000 BUILDING SERVICES	387,635	5.0265	15,386		15,386	1,527	16,913
603000 SURVEY PUBLIC LAND CNR	90,939	1.1792	3,610		3,610	358	3,968
603000 SURVEY	48,338	0.6268	1,919		1,919	190	2,109
604000 LUT ADMINISTRATION	543,863	7.0523	21,587		21,587	2,143	23,730
606500 TIF ROAD PROJECT	538,049	6.9769	21,357		21,357	2,120	23,477
606500 MSTIP 3	1,771,111	22.9665	70,302		70,302	6,984	77,286
606500 ROAD CAPITAL PROJECT	184,781	2.3961	7,334		7,334	728	8,062
606500 OTIA CAP PROJECTS	156,784	2.0330	6,223		6,223	618	6,841
607500 MAINT LOCAL IMPROV DIST	8,144	0.1056	323		323	32	355
608000 URBAN ROAD MAINT DIST	69,128	0.8964	2,744		2,744	272	3,016
609000 SPECIAL LIGHT DISTRICT #1	47,132	0.6112	1,871		1,871	186	2,057
661000 FEDERAL HOUSING PROG	229,586	2.9771	9,113		9,113	905	10,018
662000 LOCAL FUND HOUSING PROG	60,886	0.7895	2,417		2,417	240	2,657
663000 AFFORDABLE HOUSING POOL	7,410	0.0961	294		294	29	323
701000 EMERGENCY MEDICAL SVCS	55,525	0.7200	2,204		2,204	219	2,423
702000 JAIL HEALTH CARE	39,533	0.5126	1,569		1,569	156	1,725
703000 PUBLIC HEALTH	176,859	2.2934	7,020		7,020	697	7,717
704000 HHS ADMIN	10,517	0.1364	417		417	41	458
705000 CHILDREN & FAMILY SVCS	34,892	0.4524	1,385		1,385	137	1,522
706000 HUMAN SERVICES	337,357	4.3745	13,391		13,391	1,329	14,720



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
708000 OREGON HEALTH PLAN	305,287	3.9587	12,118		12,118	1,203	13,321
709000 ANIMAL SERVICES	21,350	0.2768	847		847	84	931
751000 VETERANS SERVICES	7,080	0.0918	281		281	28	309
752000 AGENCY ON AGING	16,046	0.2081	637		637	63	700
801000 WASH CO JUSTICE COURT	7,198	0.0933	286		286	28	314
851000 LAW LIBRARY	14,246	0.1847	565		565	56	621
852000 LAW LIBRARY CAPITAL	11,173	0.1449	443		443	44	487
951000 AGRICULTURE	3,879	0.0503	154		154	15	169
961000 WATERMASTER	1,881	0.0244	75		75	7	82
971000 COOP LIBRARY SERVICES	184,715	2.3952	7,332		7,332	728	8,060
971015 WEST SLOPE LIBRARY	5,466	0.0709	217		217	22	239
981000 FAIR COMPLEX	16,629	0.2156	660		660	66	726
SubTotal	7,711,814	100.0000	306,103		306,103	30,090	336,193
TOTAL	7,711,814	100.0000	306,103		306,103	30,090	336,193

Allocation Basis: PERCENTAGE OF INTEREST EARNED PER DEPARTMENT

Allocation Source: FY 08-09 INTEREST EARNED

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	4,140	2,589	579	785	187
151000 ADMIN OFFICE	10,776	7,001	975	2,012	788
161000 SENATE BILL 1145	5,108	4,461	0	0	647
161500 PERS EMPL RATE	25,044	10,480	0	0	14,564
162000	3,705	2,495	501	0	709
166000 REVENUE	633	633	0	0	0
169600 COMMUNITY	1,228	831	123	0	274
201000 COUNTY COUNSEL	10,293	5,874	1,507	2,160	752
251000 COUNTY AUDITOR	1,804	1,403	160	157	84
301000 ELECTIONS	12,597	8,579	1,497	1,644	877
302000 ASSESSMENT &	65,297	37,906	7,312	16,178	3,901
351005 COMMUNICATIONS	3,124	2,601	313	157	53
351010 SS-ADMIN	1,920	1,391	118	314	97
351015 RISK SVC ADMIN	3,418	2,338	278	619	183
351500 FINANCIAL MGMT	13,695	9,003	999	2,827	866
352000 HUMAN RESOURCE	9,408	5,028	820	2,682	878
352500 INFO TECHNOLOGY	37,104	17,884	5,217	9,863	4,140
352600 ITS SYSTEMS	2,250	607	0	0	1,643
353000 PURCHASING	4,045	2,679	494	692	180
353500 FACILITIES	41,129	17,277	13,850	6,056	3,946
354000 FLEET	22,058	11,615	6,895	3,114	434
354100 FLEET	16,056	6,164	326	0	9,566
354500 INTERNAL	23,874	16,235	5,861	1,212	566
355500 BLDG EQUIP	8,063	3,181	715	0	4,167
356005 PARKS	12,189	9,120	1,997	736	336
356010 METZGER PARK	6,837	5,319	1,093	216	209
357005 LIFE INSURANCE	3,777	3,353	326	0	98
357005 MEDICAL	31,587	26,159	702	0	4,726
357005 UNEMPLOYMENT	4,963	4,105	58	0	800
357010 LIABILITY INSUR	12,773	4,276	800	0	7,697
357010 WORKERS COMP	10,060	7,087	195	0	2,778
358000 ITS CAPITAL	8,672	6,137	1,646	0	889
358000 FACILITIES CAPITAL	6,969	6,071	898	0	0
358000 GREENSPACE CAP	2,047	1,082	13	0	952
359000 REAL PROP	1,041	963	78	0	0
401000 SHERIFF'S OFFICE	26,627	18,016	2,466	4,586	1,559



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
401000 LOL - S.O. ADMIN	7,165	5,372	755	1,038	0
402000 LAW ENF SVCS	99,058	58,707	10,195	22,520	7,636
402000 DISTRICT PATROL	54,103	27,255	5,419	21,429	0
402000 LOL - LAW ENF	34,857	21,646	3,175	10,036	0
403000 JAIL	85,701	38,737	8,061	29,670	9,233
403000 JAIL COMMISSARY	2,354	1,821	39	0	494
403000 LOL - JAIL	8,655	5,306	840	2,509	0
404000 COURT SECURITY	3,639	3,207	78	0	354
406005 TRI-MET CONTRACT	1,868	1,610	85	173	0
406010 SCHOOL OFFICERS	680	593	0	87	0
406025 ELDER ABUSE	85	0	85	0	0
406030 GASTON LAW ENF	1,319	1,096	7	216	0
406035 BANKS CONTRACT	1,232	1,016	0	216	0
406040 TITLE III / ODOT	1,428	1,043	39	346	0
406045 CONTRACT SVCS	252	79	0	173	0
451000 DISTRICT	65,492	22,965	24,194	14,326	4,007
451000 LOL-DISTRICT	8,440	4,989	163	3,288	0
452000 CAMI	3,507	2,956	338	173	40
501000 JUVENILE	30,127	16,590	4,905	6,056	2,576
501000 LOL-JUVENILE	3,756	2,482	409	865	0
502000 CONCILIATION	8,527	6,968	521	1,038	0
503000 JUVENILE ADMIN	6,293	3,207	442	2,076	568
504000 JUVENILE GRANTS	17,491	9,358	7,248	865	20
505000 STATE HIGH-RISK	19,284	14,690	1,711	2,768	115
551000 COMMUNITY	66,658	42,684	9,095	13,237	1,642
551500 LOL COMM	18,677	9,292	4,281	5,104	0
601000 LONG RANGE	20,492	13,264	1,321	4,326	1,581
602000 CURRENT	33,131	23,783	1,796	4,507	3,045
602000 BUILDING	91,491	58,047	5,881	10,650	16,913
603000 ENGINEERING	38,082	24,958	4,600	8,524	0
603000 SURVEY PUBLIC	14,799	8,289	1,008	1,534	3,968
603000 SURVEY	11,547	7,563	1,034	841	2,109
604000 LUT	41,006	12,446	2,563	2,267	23,730
605000 CAPITAL PROJECT	22,246	12,948	2,290	7,008	0
606000 LUT OPS & MAINT	93,253	62,165	11,768	19,320	0
606500 TIF ROAD PROJECT	45,401	21,052	872	0	23,477



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
606500 MSTIP 3	166,272	84,185	4,801	0	77,286
606500 ROAD CAPITAL	21,550	12,974	514	0	8,062
606500 OTIA CAP	14,961	7,827	293	0	6,841
606500 TDT	1,307	1,307	0	0	0
607500 MAINT LOCAL	1,147	792	0	0	355
608000 URBAN ROAD	6,993	3,827	150	0	3,016
609000 SPECIAL LIGHT	6,709	3,761	891	0	2,057
651000 HOUSING	20,266	11,985	1,360	6,921	0
661000 FEDERAL HOUSING	46,337	27,862	8,457	0	10,018
662000 LOCAL FUND	18,163	13,925	1,581	0	2,657
663000 AFFORDABLE	23,732	21,223	2,186	0	323
701000 EMERGENCY	11,701	6,968	1,834	476	2,423
702000 JAIL HEALTH CARE	6,494	4,633	136	0	1,725
703000 PUBLIC HEALTH	117,038	73,265	14,715	21,341	7,717
704000 HHS ADMIN	6,769	4,461	234	1,616	458
705000 CHILDREN &	22,457	15,825	4,060	1,050	1,522
706000 HUMAN SERVICES	76,581	42,354	11,216	8,291	14,720
707000 MENTAL HEALTH	1,016	1,016	0	0	0
708000 OREGON HEALTH	29,087	11,747	2,114	1,905	13,321
709000 ANIMAL SERVICES	24,225	15,468	4,365	3,461	931
751000 VETERANS	6,931	4,448	729	1,445	309
752000 AGENCY ON AGING	37,129	30,422	4,164	1,843	700
801000 WASH CO JUSTICE	5,599	3,379	521	1,385	314
851000 LAW LIBRARY	6,178	4,303	800	454	621
852000 LAW LIBRARY	1,133	646	0	0	487
901000 COMMUNITY	20,010	16,208	2,478	1,324	0
902000 HOME FUND	9,429	8,738	475	216	0
951000 AGRICULTURE	697	502	26	0	169
961000 WATERMASTER	4,828	4,250	150	346	82
971000 COOP LIBRARY	42,366	25,328	4,176	4,802	8,060
971015 WEST SLOPE	11,440	7,695	2,641	865	239
981000 FAIR COMPLEX	29,348	23,031	4,379	1,212	726



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	2,214,300	1,312,482	253,476	312,149	336,193

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 352000 HUMAN RESOURCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,841,979			1,841,979
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	3,902	1,490	5,392	
151000 ADMIN OFFICE	13,128	1,465	14,593	
201000 COUNTY COUNSEL	23,808	4,966	28,774	
251000 COUNTY AUDITOR	1,517	133	1,650	
351005 COMMUNICATIONS	1,002	78	1,080	
351010 SS-ADMIN	13,880	2,940	16,820	
351500 FINANCIAL MGMT	8,546	862	9,408	
352000 HUMAN RESOURCE		14,513	14,513	
352500 INFO TECHNOLOGY SVCS		63,791	63,791	
353000 PURCHASING		1,478	1,478	
353500 FACILITIES MANAGEMENT		66,683	66,683	
357010 LIABILITY INSUR		3,352	3,352	
BUILDING DEBT INTEREST		7,709	7,709	
BUILDING DEPRECIATION		13,501	13,501	
Total Allocated Additions:	<u>65,783</u>	<u>182,961</u>	<u>248,744</u>	248,744
Total To Be Allocated:	<u><u>1,907,762</u></u>	<u><u>182,961</u></u>		<u><u>2,090,723</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1,408,024	0	1,182,740	112,642	112,642
51290 - LEGAL SERVICES	125,000	0	25,000	100,000	0
OTHER MATERIALS & SERVICES	308,955	0	259,523	24,716	24,716
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	1,841,979	0	1,467,263	237,358	137,358
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,841,979	0	1,467,263	237,358	137,358
Allocation Step 1					
Inbound- All Others	65,783	65,783	0	0	0
Reallocate Admin Costs		(65,783)	52,400	8,477	4,906
1st Allocation	1,907,762	0	1,519,663	245,835	142,264
Allocation Step 2					
Inbound- All Others	182,961	182,961	0	0	0
Reallocate Admin Costs		(182,961)	145,741	23,576	13,644
2nd Allocation	182,961	0	145,741	23,576	13,644
Total For 352000 352000					
Total Allocated	2,090,723	0	1,665,404	269,411	155,908

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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 COMMIS	5.00	0.2763	4,199		4,199		4,199
151000 ADMIN OFFICE	12.81	0.7080	10,759		10,759		10,759
201000 COUNTY COUNSEL	13.75	0.7599	11,549		11,549		11,549
251000 COUNTY AUDITOR	1.00	0.0553	840		840		840
301000 ELECTIONS	9.50	0.5251	7,979		7,979	797	8,776
302000 ASSESSMENT & TAXATION	93.50	5.1676	78,530		78,530	7,848	86,378
351005 COMMUNICATIONS	1.00	0.0553	840		840		840
351010 SS-ADMIN	2.00	0.1105	1,680		1,680		1,680
351015 RISK SVC ADMIN	3.94	0.2178	3,309		3,309		3,309
351500 FINANCIAL MGMT	18.00	0.9948	15,118		15,118		15,118
352000 HUMAN RESOURCE	15.50	0.8567	13,018		13,018		13,018
352500 INFO TECHNOLOGY SVCS	57.00	3.1503	47,874		47,874	4,784	52,658
353000 PURCHASING	4.00	0.2211	3,360		3,360	336	3,696
353500 FACILITIES MANAGEMENT	35.00	1.9344	29,396		29,396	2,938	32,334
354000 FLEET MANAGEMENT	18.00	0.9948	15,118		15,118	1,511	16,629
354500 INTERNAL SERVICES	7.00	0.3869	5,879		5,879	588	6,467
356005 PARKS	4.25	0.2349	3,570		3,570	357	3,927
356010 METZGER PARK	1.25	0.0691	1,050		1,050	105	1,155
401000 SHERIFF'S OFFICE ADMIN	26.50	1.4646	22,257		22,257	2,224	24,481
401000 LOL - S.O. ADMIN	6.00	0.3316	5,039		5,039	504	5,543
402000 LAW ENF SVCS	130.15	7.1932	109,312		109,312	10,924	120,236
402000 DISTRICT PATROL	123.85	6.8450	104,021		104,021	10,395	114,416
402000 LOL - LAW ENF SVCS	58.00	3.2056	48,714		48,714	4,868	53,582
403000 JAIL	171.50	9.4787	144,042		144,042	14,392	158,434
403000 LOL - JAIL	14.50	0.8014	12,178		12,178	1,217	13,395
406005 TRI-MET CONTRACT	1.00	0.0553	840		840	84	924
406010 SCHOOL OFFICERS	0.50	0.0276	420		420	42	462
406030 GASTON LAW ENF SVCS	1.25	0.0691	1,050		1,050	105	1,155
406035 BANKS CONTRACT	1.25	0.0691	1,050		1,050	105	1,155
406040 TITLE III / ODOT	2.00	0.1105	1,680		1,680	168	1,848
406045 CONTRACT SVCS INTERCEPT	1.00	0.0553	840		840	84	924
451000 DISTRICT ATTORNEY	82.80	4.5762	69,543		69,543	6,950	76,493
451000 LOL-DISTRICT ATTORNEY	19.00	1.0501	15,958		15,958	1,595	17,553

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
452000 CAMI	1.00	0.0553	840		840	84	924
501000 JUVENILE	35.00	1.9344	29,396		29,396	2,938	32,334
501000 LOL-JUVENILE	5.00	0.2763	4,199		4,199	420	4,619
502000 CONCILIATION PROGRAM	6.00	0.3316	5,039		5,039	504	5,543
503000 JUVENILE ADMIN	12.00	0.6632	10,079		10,079	1,007	11,086
504000 JUVENILE GRANTS	5.00	0.2763	4,199		4,199	420	4,619
505000 STATE HIGH-RISK PREVENT	16.00	0.8843	13,438		13,438	1,343	14,781
551000 COMMUNITY CORRECTIONS	76.50	4.2280	64,252		64,252	6,421	70,673
551500 LOL COMM CORRECTIONS	29.50	1.6304	24,777		24,777	2,476	27,253
601000 LONG RANGE PLANNING	25.00	1.3817	20,997		20,997	2,098	23,095
602000 CURRENT PLANNING	26.05	1.4397	21,879		21,879	2,187	24,066
602000 BUILDING SERVICES	61.55	3.4018	51,696		51,696	5,166	56,862
603000 ENGINEERING	49.26	2.7225	41,373		41,373	4,135	45,508
603000 SURVEY PUBLIC LAND CNR	8.87	0.4902	7,450		7,450	745	8,195
603000 SURVEY	4.86	0.2686	4,082		4,082	408	4,490
604000 LUT ADMINISTRATION	13.10	0.7240	11,003		11,003	1,100	12,103
605000 CAPITAL PROJECT MGMT	40.50	2.2384	34,016		34,016	3,399	37,415
606000 LUT OPS & MAINT	111.66	6.1713	93,783		93,783	9,372	103,155
651000 HOUSING SERVICES	40.00	2.2107	33,596		33,596	3,357	36,953
701000 EMERGENCY MEDICAL SVCS	2.75	0.1520	2,310		2,310	231	2,541
703000 PUBLIC HEALTH	123.34	6.8168	103,593		103,593	10,353	113,946
704000 HHS ADMIN	9.34	0.5162	7,845		7,845	784	8,629
705000 CHILDREN & FAMILY SVCS	6.07	0.3355	5,098		5,098	509	5,607
706000 HUMAN SERVICES	47.92	2.6485	40,248		40,248	4,022	44,270
708000 OREGON HEALTH PLAN	11.01	0.6085	9,247		9,247	924	10,171
709000 ANIMAL SERVICES	20.00	1.1054	16,798		16,798	1,679	18,477
751000 VETERANS SERVICES	8.35	0.4615	7,013		7,013	701	7,714
752000 AGENCY ON AGING	10.65	0.5886	8,945		8,945	894	9,839
801000 WASH CO JUSTICE COURT	8.00	0.4421	6,719		6,719	671	7,390
851000 LAW LIBRARY	2.62	0.1448	2,201		2,201	220	2,421
901000 COMMUNITY DEVELOPMENT	7.65	0.4228	6,425		6,425	642	7,067
902000 HOME FUND	1.25	0.0691	1,050		1,050	105	1,155
961000 WATERMASTER	2.00	0.1105	1,680		1,680	168	1,848



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
971000 COOP LIBRARY SERVICES	27.75	1.5337	23,307		23,307	2,329	25,636
971015 WEST SLOPE LIBRARY	5.00	0.2763	4,199		4,199	420	4,619
981000 FAIR COMPLEX	7.00	0.3869	5,879		5,879	588	6,467
SubTotal	1,809.35	100.0000	1,519,663		1,519,663	145,741	1,665,404
TOTAL	1,809.35	100.0000	1,519,663		1,519,663	145,741	1,665,404

Allocation Basis: NUMBER OF REGULAR EMPLOYEES (FTE)

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	2.3339	5,738		5,738	550	6,288
402000 LAW ENF SVCS	74.00	13.2855	32,660		32,660	3,132	35,792
402000 DISTRICT PATROL	92.00	16.5171	40,605		40,605	3,894	44,499
402000 LOL - LAW ENF SVCS	44.00	7.8995	19,420		19,420	1,862	21,282
403000 JAIL	112.00	20.1076	49,431		49,431	4,742	54,173
403000 LOL - JAIL	10.00	1.7953	4,414		4,414	423	4,837
406005 TRI-MET CONTRACT	1.00	0.1795	441		441	42	483
406030 GASTON LAW ENF SVCS	0.50	0.0898	221		221	21	242
406035 BANKS CONTRACT	0.50	0.0898	221		221	21	242
551000 COMMUNITY CORRECTIONS	45.00	8.0790	19,861		19,861	1,905	21,766
551500 LOL COMM CORRECTIONS	27.00	4.8474	11,917		11,917	1,143	13,060
603000 ENGINEERING	21.00	3.7702	9,268		9,268	889	10,157
603000 SURVEY PUBLIC LAND CNR	7.00	1.2567	3,089		3,089	296	3,385
603000 SURVEY	3.00	0.5386	1,324		1,324	127	1,451
605000 CAPITAL PROJECT MGMT	8.00	1.4363	3,531		3,531	339	3,870
606000 LUT OPS & MAINT	73.00	13.1059	32,219		32,219	3,090	35,309
703000 PUBLIC HEALTH	26.00	4.6679	11,475		11,475	1,100	12,575
SubTotal	557.00	100.0000	245,835		245,835	23,576	269,411
TOTAL	557.00	100.0000	245,835		245,835	23,576	269,411

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.3389	482		482		482
151000 ADMIN OFFICE	12.81	0.8683	1,235		1,235		1,235
201000 COUNTY COUNSEL	13.75	0.9320	1,326		1,326		1,326
251000 COUNTY AUDITOR	1.00	0.0678	96		96		96
301000 ELECTIONS	9.50	0.6439	916		916	92	1,008
302000 ASSESSMENT & TAXATION	93.50	6.3375	9,016		9,016	910	9,926
351005 COMMUNICATIONS	1.00	0.0678	96		96		96
351010 SS-ADMIN	2.00	0.1356	193		193		193
351015 RISK SVC ADMIN	3.94	0.2671	380		380		380
351500 FINANCIAL MGMT	18.00	1.2200	1,736		1,736		1,736
352000 HUMAN RESOURCE	15.50	1.0506	1,495		1,495		1,495
352500 INFO TECHNOLOGY SVCS	57.00	3.8635	5,496		5,496	555	6,051
353000 PURCHASING	4.00	0.2711	386		386	39	425
353500 FACILITIES MANAGEMENT	35.00	2.3723	3,375		3,375	341	3,716
354000 FLEET MANAGEMENT	18.00	1.2200	1,736		1,736	175	1,911
354500 INTERNAL SERVICES	7.00	0.4745	675		675	68	743
356005 PARKS	4.25	0.2881	410		410	41	451
356010 METZGER PARK	1.25	0.0847	121		121	12	133
401000 SHERIFF'S OFFICE ADMIN	26.50	1.7962	2,555		2,555	258	2,813
401000 LOL - S.O. ADMIN	6.00	0.4067	579		579	58	637
402000 LAW ENF SVCS	56.15	3.8061	5,415		5,415	546	5,961
402000 DISTRICT PATROL	31.85	2.1588	3,071		3,071	310	3,381
402000 LOL - LAW ENF SVCS	14.00	0.9489	1,350		1,350	136	1,486
403000 JAIL	59.50	4.0329	5,737		5,737	579	6,316
403000 LOL - JAIL	4.50	0.3050	434		434	44	478
406010 SCHOOL OFFICERS	0.50	0.0339	48		48	5	53
406030 GASTON LAW ENF SVCS	0.75	0.0508	72		72	7	79
406035 BANKS CONTRACT	0.75	0.0508	72		72	7	79
406040 TITLE III / ODOT	2.00	0.1356	193		193	19	212
406045 CONTRACT SVCS INTERCEPT	1.00	0.0678	96		96	10	106
451000 DISTRICT ATTORNEY	82.80	5.6122	7,984		7,984	806	8,790
451000 LOL-DISTRICT ATTORNEY	19.00	1.2878	1,832		1,832	185	2,017
452000 CAMI	1.00	0.0678	96		96	10	106



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
501000 JUVENILE	35.00	2.3723	3,375		3,375	341	3,716
501000 LOL-JUVENILE	5.00	0.3389	482		482	49	531
502000 CONCILIATION PROGRAM	6.00	0.4067	579		579	58	637
503000 JUVENILE ADMIN	12.00	0.8134	1,157		1,157	117	1,274
504000 JUVENILE GRANTS	5.00	0.3389	482		482	49	531
505000 STATE HIGH-RISK PREVENT	16.00	1.0845	1,543		1,543	156	1,699
551000 COMMUNITY CORRECTIONS	76.50	5.1852	7,377		7,377	744	8,121
551500 LOL COMM CORRECTIONS	29.50	1.9995	2,845		2,845	287	3,132
601000 LONG RANGE PLANNING	25.00	1.6945	2,411		2,411	243	2,654
602000 CURRENT PLANNING	26.05	1.7657	2,512		2,512	253	2,765
602000 BUILDING SERVICES	61.55	4.1719	5,935		5,935	599	6,534
603000 ENGINEERING	49.26	3.3389	4,750		4,750	479	5,229
603000 SURVEY PUBLIC LAND CNR	8.87	0.6012	855		855	86	941
603000 SURVEY	4.86	0.3294	469		469	47	516
604000 LUT ADMINISTRATION	13.10	0.8879	1,263		1,263	127	1,390
605000 CAPITAL PROJECT MGMT	40.50	2.7451	3,905		3,905	394	4,299
606000 LUT OPS & MAINT	111.66	7.5684	10,767		10,767	1,086	11,853
651000 HOUSING SERVICES	40.00	2.7112	3,857		3,857	389	4,246
701000 EMERGENCY MEDICAL SVCS	2.75	0.1864	265		265	27	292
703000 PUBLIC HEALTH	123.34	8.3598	11,892		11,892	1,202	13,094
704000 HHS ADMIN	9.34	0.6331	901		901	91	992
705000 CHILDREN & FAMILY SVCS	6.07	0.4114	585		585	59	644
706000 HUMAN SERVICES	47.92	3.2480	4,621		4,621	466	5,087
708000 OREGON HEALTH PLAN	11.01	0.7463	1,062		1,062	107	1,169
709000 ANIMAL SERVICES	20.00	1.3556	1,929		1,929	195	2,124
751000 VETERANS SERVICES	8.35	0.5660	805		805	81	886
752000 AGENCY ON AGING	10.65	0.7219	1,027		1,027	104	1,131
801000 WASH CO JUSTICE COURT	8.00	0.5422	771		771	78	849
851000 LAW LIBRARY	2.62	0.1776	253		253	25	278
901000 COMMUNITY DEVELOPMENT	7.65	0.5185	738		738	74	812
902000 HOME FUND	1.25	0.0847	121		121	12	133
961000 WATERMASTER	2.00	0.1356	193		193	19	212
971000 COOP LIBRARY SERVICES	27.75	1.8809	2,676		2,676	270	2,946

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
971015 WEST SLOPE LIBRARY	5.00	0.3389	482		482	49	531
981000 FAIR COMPLEX	7.00	0.4745	675		675	68	743
SubTotal	1,475.35	100.0000	142,264		142,264	13,644	155,908
TOTAL	1,475.35	100.0000	142,264		142,264	13,644	155,908

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
101000 BOARD OF COMMIS	4,681	4,199	0	482
151000 ADMIN OFFICE	11,994	10,759	0	1,235
201000 COUNTY COUNSEL	12,875	11,549	0	1,326
251000 COUNTY AUDITOR	936	840	0	96
301000 ELECTIONS	9,784	8,776	0	1,008
302000 ASSESSMENT &	96,304	86,378	0	9,926
351005 COMMUNICATIONS	936	840	0	96
351010 SS-ADMIN	1,873	1,680	0	193
351015 RISK SVC ADMIN	3,689	3,309	0	380
351500 FINANCIAL MGMT	16,854	15,118	0	1,736
352000 HUMAN RESOURCE	14,513	13,018	0	1,495
352500 INFO TECHNOLOGY	58,709	52,658	0	6,051
353000 PURCHASING	4,121	3,696	0	425
353500 FACILITIES	36,050	32,334	0	3,716
354000 FLEET	24,828	16,629	6,288	1,911
354500 INTERNAL	7,210	6,467	0	743
356005 PARKS	4,378	3,927	0	451
356010 METZGER PARK	1,288	1,155	0	133
401000 SHERIFF'S OFFICE	27,294	24,481	0	2,813
401000 LOL - S.O. ADMIN	6,180	5,543	0	637
402000 LAW ENF SVCS	161,989	120,236	35,792	5,961
402000 DISTRICT PATROL	162,296	114,416	44,499	3,381
402000 LOL - LAW ENF	76,350	53,582	21,282	1,486
403000 JAIL	218,923	158,434	54,173	6,316
403000 LOL - JAIL	18,710	13,395	4,837	478
406005 TRI-MET CONTRACT	1,407	924	483	0
406010 SCHOOL OFFICERS	515	462	0	53
406030 GASTON LAW ENF	1,476	1,155	242	79
406035 BANKS CONTRACT	1,476	1,155	242	79
406040 TITLE III / ODOT	2,060	1,848	0	212
406045 CONTRACT SVCS	1,030	924	0	106
451000 DISTRICT	85,283	76,493	0	8,790
451000 LOL-DISTRICT	19,570	17,553	0	2,017
452000 CAMI	1,030	924	0	106
501000 JUVENILE	36,050	32,334	0	3,716
501000 LOL-JUVENILE	5,150	4,619	0	531



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
502000 CONCILIATION	6,180	5,543	0	637
503000 JUVENILE ADMIN	12,360	11,086	0	1,274
504000 JUVENILE GRANTS	5,150	4,619	0	531
505000 STATE HIGH-RISK	16,480	14,781	0	1,699
551000 COMMUNITY	100,560	70,673	21,766	8,121
551500 LOL COMM	43,445	27,253	13,060	3,132
601000 LONG RANGE	25,749	23,095	0	2,654
602000 CURRENT	26,831	24,066	0	2,765
602000 BUILDING	63,396	56,862	0	6,534
603000 ENGINEERING	60,894	45,508	10,157	5,229
603000 SURVEY PUBLIC	12,521	8,195	3,385	941
603000 SURVEY	6,457	4,490	1,451	516
604000 LUT	13,493	12,103	0	1,390
605000 CAPITAL PROJECT	45,584	37,415	3,870	4,299
606000 LUT OPS & MAINT	150,317	103,155	35,309	11,853
651000 HOUSING	41,199	36,953	0	4,246
701000 EMERGENCY	2,833	2,541	0	292
703000 PUBLIC HEALTH	139,615	113,946	12,575	13,094
704000 HHS ADMIN	9,621	8,629	0	992
705000 CHILDREN &	6,251	5,607	0	644
706000 HUMAN SERVICES	49,357	44,270	0	5,087
708000 OREGON HEALTH	11,340	10,171	0	1,169
709000 ANIMAL SERVICES	20,601	18,477	0	2,124
751000 VETERANS	8,600	7,714	0	886
752000 AGENCY ON AGING	10,970	9,839	0	1,131
801000 WASH CO JUSTICE	8,239	7,390	0	849
851000 LAW LIBRARY	2,699	2,421	0	278
901000 COMMUNITY	7,879	7,067	0	812
902000 HOME FUND	1,288	1,155	0	133
961000 WATERMASTER	2,060	1,848	0	212
971000 COOP LIBRARY	28,582	25,636	0	2,946
971015 WEST SLOPE	5,150	4,619	0	531
981000 FAIR COMPLEX	7,210	6,467	0	743

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	2,090,723	1,665,404	269,411	155,908

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, staff costs are allocated to the specific areas where they provide support. Exceptions will be staff who are allocated over multiple areas and it is impractical to allocate these resources to a specific area

The following function consolidates the costs for maintaining the County's technological infrastructure:

"ITS OPS" - This function consolidates costs for operating existing digital systems; providing general technology services to County computer users including planning for new systems, preparing and overseeing contracts, and purchasing new technology. All Telecommunications operating costs are included in this function (except for cellular phones). This function does not include capital costs for new technology.

Costs of this function are allocated to each department based on assigned passwords to specific systems; number of assigned logins to the County network; and telephone network lines activated.

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 352500 INFO TECHNOLOGY SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,667,846			8,667,846
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	7,353	2,714	10,067	
151000 ADMIN OFFICE	50,353	5,618	55,971	
201000 COUNTY COUNSEL	8,227	1,716	9,943	
251000 COUNTY AUDITOR	7,369	643	8,012	
351005 COMMUNICATIONS	3,684	288	3,972	
351010 SS-ADMIN	51,043	10,814	61,857	
351500 FINANCIAL MGMT	33,704	3,400	37,104	
352000 HUMAN RESOURCE	53,370	5,339	58,709	
352500 INFO TECHNOLOGY SVCS		947,203	947,203	
353000 PURCHASING		13,667	13,667	
353500 FACILITIES MANAGEMENT		176,174	176,174	
357010 LIABILITY INSUR		11,664	11,664	
BUILDING DEBT INTEREST		20,280	20,280	
BUILDING DEPRECIATION		721,495	721,495	
Total Allocated Additions:	<u>215,103</u>	<u>1,921,015</u>	<u>2,136,118</u>	2,136,118
Total To Be Allocated:	<u><u>8,882,949</u></u>	<u><u>1,921,015</u></u>		<u><u>10,803,964</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 352500 INFO TECHNOLOGY SVCS

	Total	General & Admin	ITS OPS
Other Expense & Cost			
PERSONAL SERVICES	5,890,415	0	5,890,415
MATERIALS & SERVICES	2,792,463	0	2,792,463
OTHER EXPENDITURES	0	0	0
INTERFUND EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
LESS: REVENUE	(15,032)	0	(15,032)
Departmental Totals			
Total Expenditures	8,667,846	0	8,667,846
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	8,667,846	0	8,667,846
Allocation Step 1			
Inbound- All Others	215,103	215,103	0
Reallocate Admin Costs		(215,103)	215,103
1st Allocation	8,882,949	0	8,882,949
Allocation Step 2			
Inbound- All Others	1,921,015	1,921,015	0
Reallocate Admin Costs		(1,921,015)	1,921,015
2nd Allocation	1,921,015	0	1,921,015
Total For 352500 352500 INFO			
Total Allocated	10,803,964	0	10,803,964

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLEAN WATER SERVICES (CWS)	17,968	0.2073	18,414		18,414	4,621	23,035
101000 BOARD OF COMMIS	10,789	0.1245	11,057		11,057		11,057
151000 ADMIN OFFICE	53,553	0.6178	54,882		54,882		54,882
201000 COUNTY COUNSEL	54,633	0.6303	55,989		55,989		55,989
251000 COUNTY AUDITOR	3,002	0.0346	3,077		3,077		3,077
301000 ELECTIONS	183,251	2.1141	187,799		187,799	47,126	234,925
302000 ASSESSMENT & TAXATION	587,187	6.7743	601,759		601,759	151,003	752,762
351005 COMMUNICATIONS	3,237	0.0373	3,317		3,317		3,317
351010 SS-ADMIN	9,144	0.1055	9,371		9,371		9,371
351015 RISK SVC ADMIN	14,570	0.1681	14,932		14,932		14,932
351500 FINANCIAL MGMT	62,404	0.7199	63,953		63,953		63,953
352000 HUMAN RESOURCE	62,246	0.7181	63,791		63,791		63,791
352500 INFO TECHNOLOGY SVCS	924,267	10.6630	947,203		947,203		947,203
353000 PURCHASING	12,376	0.1428	12,683		12,683	3,183	15,866
353500 FACILITIES MANAGEMENT	165,929	1.9143	170,047		170,047	42,671	212,718
354000 FLEET MANAGEMENT	43,970	0.5073	45,061		45,061	11,307	56,368
354500 INTERNAL SERVICES	19,116	0.2205	19,590		19,590	4,916	24,506
356005 PARKS	22,014	0.2540	22,560		22,560	5,661	28,221
356010 METZGER PARK	4,842	0.0559	4,962		4,962	1,245	6,207
359000 REAL PROP MANAGMENT	1,711	0.0197	1,753		1,753	440	2,193
401000 SHERIFF'S OFFICE ADMIN	181,220	2.0907	185,717		185,717	46,603	232,320
401000 LOL - S.O. ADMIN	18,482	0.2132	18,941		18,941	4,753	23,694
402000 LAW ENF SVCS	835,654	9.6409	856,392		856,392	214,903	1,071,295
402000 DISTRICT PATROL	358,354	4.1343	367,247		367,247	92,156	459,403
402000 LOL - LAW ENF SVCS	184,045	2.1233	188,612		188,612	47,330	235,942
403000 JAIL	731,936	8.4443	750,100		750,100	188,228	938,328
403000 LOL - JAIL	40,353	0.4655	41,354		41,354	10,377	51,731
404000 COURT SECURITY FUND	941	0.0109	964		964	242	1,206
405000 GRANTS & DONATIONS	391	0.0045	401		401	101	502
406005 TRI-MET CONTRACT	2,767	0.0319	2,836		2,836	712	3,548
406030 GASTON LAW ENF SVCS	1,383	0.0160	1,417		1,417	356	1,773
406035 BANKS CONTRACT	1,383	0.0160	1,417		1,417	356	1,773
451000 DISTRICT ATTORNEY	343,097	3.9583	351,611		351,611	88,232	439,843

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
451000 LOL-DISTRICT ATTORNEY	56,331	0.6499	57,729		57,729	14,486	72,215
452000 CAMI	3,002	0.0346	3,077		3,077	772	3,849
501000 JUVENILE	189,171	2.1824	193,866		193,866	48,648	242,514
501000 LOL-JUVENILE	13,834	0.1596	14,177		14,177	3,558	17,735
502000 CONCILIATION PROGRAM	18,402	0.2123	18,859		18,859	4,732	23,591
503000 JUVENILE ADMIN	37,705	0.4350	38,641		38,641	9,696	48,337
504000 JUVENILE GRANTS	14,615	0.1686	14,978		14,978	3,758	18,736
505000 STATE HIGH-RISK PREVENT	62,462	0.7206	64,012		64,012	16,063	80,075
551000 COMMUNITY CORRECTIONS	333,761	3.8506	342,044		342,044	85,831	427,875
551500 LOL COMM CORRECTIONS	81,618	0.9416	83,643		83,643	20,989	104,632
601000 LONG RANGE PLANNING	91,332	1.0537	93,599		93,599	23,487	117,086
602000 CURRENT PLANNING	159,243	1.8372	163,195		163,195	40,952	204,147
602000 BUILDING SERVICES	296,749	3.4236	304,113		304,113	76,313	380,426
603000 ENGINEERING	217,170	2.5055	222,559		222,559	55,848	278,407
603000 SURVEY PUBLIC LAND CNR	38,737	0.4469	39,698		39,698	9,962	49,660
603000 SURVEY	30,245	0.3489	30,996		30,996	7,778	38,774
604000 LUT ADMINISTRATION	50,951	0.5878	52,215		52,215	13,103	65,318
605000 CAPITAL PROJECT MGMT	153,668	1.7729	157,481		157,481	39,518	196,999
606000 LUT OPS & MAINT	359,379	4.1461	368,297		368,297	92,419	460,716
609000 SPECIAL LIGHT DISTRICT #1	5,798	0.0669	5,942		5,942	1,491	7,433
651000 HOUSING SERVICES	197,008	2.2729	201,897		201,897	50,663	252,560
701000 EMERGENCY MEDICAL SVCS	12,752	0.1471	13,068		13,068	3,279	16,347
702000 JAIL HEALTH CARE	5,329	0.0615	5,461		5,461	1,370	6,831
703000 PUBLIC HEALTH	528,385	6.0959	541,498		541,498	135,882	677,380
704000 HHS ADMIN	214,676	2.4767	220,003		220,003	55,207	275,210
705000 CHILDREN & FAMILY SVCS	21,441	0.2474	21,973		21,973	5,514	27,487
706000 HUMAN SERVICES	147,520	1.7019	151,181		151,181	37,937	189,118
708000 OREGON HEALTH PLAN	33,238	0.3835	34,063		34,063	8,548	42,611
709000 ANIMAL SERVICES	98,293	1.1340	100,732		100,732	25,277	126,009
751000 VETERANS SERVICES	23,837	0.2750	24,429		24,429	6,130	30,559
752000 AGENCY ON AGING	11,147	0.1286	11,424		11,424	2,867	14,291
801000 WASH CO JUSTICE COURT	31,810	0.3670	32,599		32,599	8,180	40,779
851000 LAW LIBRARY	12,243	0.1412	12,547		12,547	3,148	15,695



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
901000 COMMUNITY DEVELOPMENT	24,207	0.2793	24,808		24,808	6,225	31,033
902000 HOME FUND	4,150	0.0479	4,253		4,253	1,067	5,320
961000 WATERMASTER	26,932	0.3107	27,600		27,600	6,926	34,526
971000 COOP LIBRARY SERVICES	31,645	0.3651	32,430		32,430	8,138	40,568
971015 WEST SLOPE LIBRARY	4,298	0.0496	4,405		4,405	1,105	5,510
981000 FAIR COMPLEX	7,878	0.0909	8,074		8,074	2,026	10,100
AMERICAN RED CROSS	705	0.0081	723		723	181	904
CASA FOR CHILDREN INC	1,176	0.0136	1,205		1,205	302	1,507
COMMUNITY HOUSING FUND	235	0.0027	241		241	60	301
HANDS ON PORTLAND	235	0.0027	241		241	60	301
OSU EXTENSION SERVICE	941	0.0109	964		964	242	1,206
STATE COURTS	55,965	0.6457	57,354		57,354	14,392	71,746
TUALATIN RIVER WATERSHED COUNCIL	470	0.0054	482		482	121	603
VISION ACTION NETWORK	941	0.0109	964		964	242	1,206
SubTotal	8,667,845	100.0000	8,882,949		8,882,949	1,921,015	10,803,964
TOTAL	8,667,845	100.0000	8,882,949		8,882,949	1,921,015	10,803,964

Allocation Basis: DISTRIBUTED BY USE

Allocation Source: INFORMATION TECHNOLOGY SYSTEMS RECORDS

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS
CLEAN WATER SERVICES	23,035	23,035
101000 BOARD OF COMMIS	11,057	11,057
151000 ADMIN OFFICE	54,882	54,882
201000 COUNTY COUNSEL	55,989	55,989
251000 COUNTY AUDITOR	3,077	3,077
301000 ELECTIONS	234,925	234,925
302000 ASSESSMENT &	752,762	752,762
351005 COMMUNICATIONS	3,317	3,317
351010 SS-ADMIN	9,371	9,371
351015 RISK SVC ADMIN	14,932	14,932
351500 FINANCIAL MGMT	63,953	63,953
352000 HUMAN RESOURCE	63,791	63,791
352500 INFO TECHNOLOGY	947,203	947,203
353000 PURCHASING	15,866	15,866
353500 FACILITIES	212,718	212,718
354000 FLEET	56,368	56,368
354500 INTERNAL	24,506	24,506
356005 PARKS	28,221	28,221
356010 METZGER PARK	6,207	6,207
359000 REAL PROP	2,193	2,193
401000 SHERIFF'S OFFICE	232,320	232,320
401000 LOL - S.O. ADMIN	23,694	23,694
402000 LAW ENF SVCS	1,071,295	1,071,295
402000 DISTRICT PATROL	459,403	459,403
402000 LOL - LAW ENF	235,942	235,942
403000 JAIL	938,328	938,328
403000 LOL - JAIL	51,731	51,731
404000 COURT SECURITY	1,206	1,206
405000 GRANTS &	502	502
406005 TRI-MET CONTRACT	3,548	3,548
406030 GASTON LAW ENF	1,773	1,773
406035 BANKS CONTRACT	1,773	1,773
451000 DISTRICT	439,843	439,843
451000 LOL-DISTRICT	72,215	72,215
452000 CAMI	3,849	3,849
501000 JUVENILE	242,514	242,514



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS
501000 LOL-JUVENILE	17,735	17,735
502000 CONCILIATION	23,591	23,591
503000 JUVENILE ADMIN	48,337	48,337
504000 JUVENILE GRANTS	18,736	18,736
505000 STATE HIGH-RISK	80,075	80,075
551000 COMMUNITY	427,875	427,875
551500 LOL COMM	104,632	104,632
601000 LONG RANGE	117,086	117,086
602000 CURRENT	204,147	204,147
602000 BUILDING	380,426	380,426
603000 ENGINEERING	278,407	278,407
603000 SURVEY PUBLIC	49,660	49,660
603000 SURVEY	38,774	38,774
604000 LUT	65,318	65,318
605000 CAPITAL PROJECT	196,999	196,999
606000 LUT OPS & MAINT	460,716	460,716
609000 SPECIAL LIGHT	7,433	7,433
651000 HOUSING	252,560	252,560
701000 EMERGENCY	16,347	16,347
702000 JAIL HEALTH CARE	6,831	6,831
703000 PUBLIC HEALTH	677,380	677,380
704000 HHS ADMIN	275,210	275,210
705000 CHILDREN &	27,487	27,487
706000 HUMAN SERVICES	189,118	189,118
708000 OREGON HEALTH	42,611	42,611
709000 ANIMAL SERVICES	126,009	126,009
751000 VETERANS	30,559	30,559
752000 AGENCY ON AGING	14,291	14,291
801000 WASH CO JUSTICE	40,779	40,779
851000 LAW LIBRARY	15,695	15,695
901000 COMMUNITY	31,033	31,033
902000 HOME FUND	5,320	5,320
961000 WATERMASTER	34,526	34,526
971000 COOP LIBRARY	40,568	40,568
971015 WEST SLOPE	5,510	5,510
981000 FAIR COMPLEX	10,100	10,100



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS
AMERICAN RED CROSS	904	904
CASA FOR CHILDREN INC	1,507	1,507
COMMUNITY HOUSING	301	301
HANDS ON PORTLAND	301	301
OSU EXTENSION SERVICE	1,206	1,206
STATE COURTS	71,746	71,746
TUALATIN RIVER	603	603
VISION ACTION NETWORK	1,206	1,206
Direct Billed	0	0
Total	10,803,964	10,803,964

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 353000 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	374,078			374,078
CAPITAL OUTLAY	(300)			
Total Deductions:	<u>(300)</u>			(300)
101000 BOARD OF COMMIS	2,694	1,048	3,742	
151000 ADMIN OFFICE	3,308	369	3,677	
201000 COUNTY COUNSEL	11,468	2,392	13,860	
251000 COUNTY AUDITOR	315	28	343	
351005 COMMUNICATIONS	259	20	279	
351010 SS-ADMIN	3,582	759	4,341	
351500 FINANCIAL MGMT	3,674	371	4,045	
352000 HUMAN RESOURCE	3,746	375	4,121	
352500 INFO TECHNOLOGY SVCS	12,683	3,183	15,866	
353000 PURCHASING		8,799	8,799	
353500 FACILITIES MANAGEMENT		10,472	10,472	
357010 LIABILITY INSUR		600	600	
BUILDING DEBT INTEREST		1,211	1,211	
BUILDING DEPRECIATION		2,120	2,120	
Total Allocated Additions:	<u>41,729</u>	<u>31,747</u>	<u>73,476</u>	73,476
Total To Be Allocated:	<u><u>415,507</u></u>	<u><u>31,747</u></u>		<u><u>447,254</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 353000 PURCHASING

	Total	General & Admin	PURCH GENERAL	BIDS/RFPS
Other Expense & Cost				
PERSONAL SERVICES	347,926	0	226,152	121,774
51205 Supplies-office, general	50	0	32	18
51270 Postage and freight	50	0	32	18
51275 Books, subscriptions, and	5,500	0	5,500	0
51280 Services-contract, government	6,900	0	6,900	0
51295 Advertising and public	6,790	0	0	6,790
51350 Dues and membership	1,250	0	812	438
51355 Training and education	2,000	0	1,300	700
51360 Travel expense	1,200	0	780	420
51365 Private mileage	650	0	422	228
51385 Public information	325	0	211	114
51465 Postage and freight- Inte	300	0	195	105
51470 Mail Messenger Services-	1,508	0	980	528
51475 Printing- Internal	300	0	90	210
51480 Photocopy machine- Intern	2,000	0	800	1,200
51525 Fleet - Internal (non-capital)	529	0	344	185
OTHER EXPENDITURES	500	0	325	175
INTERFUND EXP	0	0	0	0
*CAPITAL OUTLAY	300	300	0	0
LESS REVENUE	(4,000)	0	(2,600)	(1,400)
Departmental Totals				
Total Expenditures	374,078	300	242,275	131,503
Deductions				
Total Deductions	(300)	(300)	0	0
Functional Cost				
Functional Cost	373,778	0	242,275	131,503
Allocation Step 1				
Inbound- All Others	41,729	41,729	0	0
Reallocate Admin Costs		(41,729)	27,048	14,681
1st Allocation	415,507	0	269,323	146,184



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 353000 PURCHASING

	Total	General & Admin	PURCH GENERAL	BIDS/RFPS
Allocation Step 2				
Inbound- All Others	31,747	31,747	0	0
Reallocate Admin Costs		(31,747)	20,578	11,169
2nd Allocation	31,747	0	20,578	11,169
Total For 353000 353000				
Total Allocated	447,254	0	289,901	157,353



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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 COMMIS	61	0.2254	607		607		607
151000 ADMIN OFFICE	114	0.4213	1,135		1,135		1,135
162000 NON-DEPARTMENTAL	77	0.2845	766		766	63	829
169600 COMMUNITY NETWORK	21	0.0776	209		209	17	226
201000 COUNTY COUNSEL	185	0.6836	1,841		1,841		1,841
251000 COUNTY AUDITOR	17	0.0628	169		169		169
301000 ELECTIONS	108	0.3991	1,075		1,075	88	1,163
302000 ASSESSMENT & TAXATION	295	1.0901	2,936		2,936	242	3,178
351005 COMMUNICATIONS	46	0.1700	458		458		458
351010 SS-ADMIN	10	0.0370	100		100		100
351015 RISK SVC ADMIN	19	0.0702	189		189		189
351500 FINANCIAL MGMT	97	0.3584	965		965		965
352000 HUMAN RESOURCE	118	0.4361	1,174		1,174		1,174
352500 INFO TECHNOLOGY SVCS	1,251	4.6229	12,451		12,451		12,451
353000 PURCHASING	29	0.1072	289		289		289
353500 FACILITIES MANAGEMENT	2,013	7.4387	20,034		20,034	1,649	21,683
354000 FLEET MANAGEMENT	1,060	3.9171	10,550		10,550	869	11,419
354100 FLEET REPLACEMENT	35	0.1293	348		348	29	377
354500 INTERNAL SERVICES	270	0.9977	2,687		2,687	221	2,908
355500 BLDG EQUIP REPLACEMENT	88	0.3252	876		876	72	948
356005 PARKS	207	0.7649	2,060		2,060	170	2,230
356010 METZGER PARK	125	0.4619	1,244		1,244	102	1,346
357005 LIFE INSURANCE	15	0.0554	149		149	12	161
357005 MEDICAL INSURANCE	42	0.1552	418		418	34	452
357005 UNEMPLOYMENT INS	7	0.0259	70		70	6	76
357010 LIABILITY INSUR	66	0.2439	657		657	54	711
357010 WORKERS COMP INSURANCE	24	0.0887	239		239	20	259
358000 ITS CAPITAL ACQUISITION	471	1.7405	4,688		4,688	386	5,074
358000 FACILITIES CAPITAL PROJ	121	0.4471	1,204		1,204	99	1,303
358000 GREENSPACE CAP PROJ.	6	0.0222	60		60	5	65
359000 REAL PROP MANAGMENT	36	0.1330	358		358	29	387
401000 SHERIFF'S OFFICE ADMIN	379	1.4005	3,772		3,772	311	4,083
401000 LOL - S.O. ADMIN	117	0.4324	1,164		1,164	96	1,260

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
402000 LAW ENF SVCS	1,670	6.1712	16,621		16,621	1,368	17,989
402000 DISTRICT PATROL	870	3.2150	8,659		8,659	713	9,372
402000 LOL - LAW ENF SVCS	584	2.1581	5,812		5,812	479	6,291
403000 JAIL	1,100	4.0649	10,948		10,948	901	11,849
403000 JAIL COMMISSARY	7	0.0259	70		70	6	76
403000 LOL - JAIL	120	0.4434	1,194		1,194	98	1,292
404000 COURT SECURITY FUND	13	0.0480	129		129	11	140
406005 TRI-MET CONTRACT	12	0.0443	119		119	10	129
406025 ELDER ABUSE	9	0.0333	90		90	7	97
406030 GASTON LAW ENF SVCS	1	0.0037	10		10	1	11
406040 TITLE III / ODOT	3	0.0111	30		30	2	32
451000 DISTRICT ATTORNEY	501	1.8514	4,986		4,986	411	5,397
451000 LOL-DISTRICT ATTORNEY	9	0.0333	90		90	7	97
452000 CAMI	33	0.1219	328		328	27	355
501000 JUVENILE	377	1.3931	3,752		3,752	309	4,061
501000 LOL-JUVENILE	46	0.1700	458		458	38	496
502000 CONCILIATION PROGRAM	26	0.0961	259		259	21	280
503000 JUVENILE ADMIN	21	0.0776	209		209	17	226
504000 JUVENILE GRANTS	273	1.0088	2,717		2,717	224	2,941
505000 STATE HIGH-RISK PREVENT	188	0.6947	1,871		1,871	154	2,025
551000 COMMUNITY CORRECTIONS	691	2.5535	6,877		6,877	566	7,443
551500 LOL COMM CORRECTIONS	260	0.9608	2,588		2,588	213	2,801
601000 LONG RANGE PLANNING	189	0.6984	1,881		1,881	155	2,036
602000 CURRENT PLANNING	76	0.2808	756		756	62	818
602000 BUILDING SERVICES	519	1.9179	5,165		5,165	425	5,590
603000 ENGINEERING	300	1.1086	2,986		2,986	246	3,232
603000 SURVEY PUBLIC LAND CNR	32	0.1183	318		318	26	344
603000 SURVEY	19	0.0702	189		189	16	205
604000 LUT ADMINISTRATION	213	0.7871	2,120		2,120	175	2,295
605000 CAPITAL PROJECT MGMT	145	0.5358	1,443		1,443	119	1,562
606000 LUT OPS & MAINT	1,731	6.3967	17,228		17,228	1,418	18,646
606500 TIF ROAD PROJECT	118	0.4361	1,174		1,174	97	1,271
606500 MSTIP 3	736	2.7198	7,325		7,325	603	7,928

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
606500 ROAD CAPITAL PROJECT	179	0.6615	1,781		1,781	147	1,928
606500 OTIA CAP PROJECTS	46	0.1700	458		458	38	496
608000 URBAN ROAD MAINT DIST	19	0.0702	189		189	16	205
609000 SPECIAL LIGHT DISTRICT #1	14	0.0517	139		139	11	150
651000 HOUSING SERVICES	151	0.5580	1,503		1,503	124	1,627
661000 FEDERAL HOUSING PROG	1,425	5.2659	14,182		14,182	1,168	15,350
662000 LOCAL FUND HOUSING PROG	167	0.6171	1,662		1,662	137	1,799
663000 AFFORDABLE HOUSING POOL	341	1.2601	3,394		3,394	279	3,673
701000 EMERGENCY MEDICAL SVCS	227	0.8388	2,259		2,259	186	2,445
702000 JAIL HEALTH CARE	14	0.0517	139		139	11	150
703000 PUBLIC HEALTH	2,147	7.9343	21,371		21,371	1,759	23,130
704000 HHS ADMIN	18	0.0665	179		179	15	194
705000 CHILDREN & FAMILY SVCS	377	1.3931	3,752		3,752	309	4,061
706000 HUMAN SERVICES	1,133	4.1868	11,276		11,276	928	12,204
708000 OREGON HEALTH PLAN	181	0.6689	1,801		1,801	148	1,949
709000 ANIMAL SERVICES	504	1.8625	5,016		5,016	413	5,429
751000 VETERANS SERVICES	77	0.2845	766		766	63	829
752000 AGENCY ON AGING	434	1.6038	4,319		4,319	356	4,675
801000 WASH CO JUSTICE COURT	76	0.2808	756		756	62	818
851000 LAW LIBRARY	13	0.0480	129		129	11	140
901000 COMMUNITY DEVELOPMENT	375	1.3858	3,732		3,732	307	4,039
902000 HOME FUND	57	0.2106	567		567	47	614
951000 AGRICULTURE	4	0.0148	40		40	3	43
961000 WATERMASTER	20	0.0739	199		199	16	215
971000 COOP LIBRARY SERVICES	505	1.8662	5,026		5,026	414	5,440
971015 WEST SLOPE LIBRARY	130	0.4804	1,294		1,294	107	1,401
981000 FAIR COMPLEX	5	0.0185	50		50	4	54
SubTotal	27,061	100.0000	269,323		269,323	20,578	289,901
TOTAL	27,061	100.0000	269,323		269,323	20,578	289,901

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Allocation Basis: TOTAL NUMBER OF REQUISITION DIST LINES AND RELEASES

Allocation Source: FY 08-09 WISARD ACTUAL COUNT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	3.00	1.2474	1,824		1,824		1,824
302000 ASSESSMENT & TAXATION	1.00	0.4158	608		608	52	660
351015 RISK SVC ADMIN	0.50	0.2079	304		304		304
351500 FINANCIAL MGMT	5.00	2.0790	3,039		3,039		3,039
352000 HUMAN RESOURCE	0.50	0.2079	304		304		304
352500 INFO TECHNOLOGY SVCS	2.00	0.8316	1,216		1,216		1,216
353000 PURCHASING	14.00	5.8212	8,510		8,510		8,510
353500 FACILITIES MANAGEMENT	30.00	12.4741	18,230		18,230	1,553	19,783
354000 FLEET MANAGEMENT	8.00	3.3264	4,863		4,863	415	5,278
354100 FLEET REPLACEMENT	3.00	1.2474	1,824		1,824	155	1,979
354500 INTERNAL SERVICES	6.00	2.4948	3,647		3,647	311	3,958
358000 FACILITIES CAPITAL PROJ	9.00	3.7422	5,471		5,471	466	5,937
401000 SHERIFF'S OFFICE ADMIN	7.00	2.9106	4,255		4,255	363	4,618
403000 JAIL	4.00	1.6632	2,431		2,431	207	2,638
551000 COMMUNITY CORRECTIONS	0.50	0.2079	304		304	26	330
601000 LONG RANGE PLANNING	1.00	0.4158	608		608	52	660
603000 ENGINEERING	8.00	3.3264	4,863		4,863	415	5,278
603000 SURVEY PUBLIC LAND CNR	1.00	0.4158	608		608	52	660
606000 LUT OPS & MAINT	30.00	12.4740	18,235		18,235	1,555	19,790
606500 TIF ROAD PROJECT	8.00	3.3264	4,863		4,863	415	5,278
606500 ROAD CAPITAL PROJECT	2.00	0.8316	1,216		1,216	104	1,320
608000 URBAN ROAD MAINT DIST	4.00	1.6632	2,431		2,431	207	2,638
661000 FEDERAL HOUSING PROG	24.00	9.9792	14,588		14,588	1,244	15,832
662000 LOCAL FUND HOUSING PROG	6.00	2.4948	3,647		3,647	311	3,958
663000 AFFORDABLE HOUSING POOL	8.50	3.5343	5,167		5,167	441	5,608
703005 ENVIRONMENT HEALTH	2.00	0.8316	1,216		1,216	104	1,320
703010 CLINIC SUPPORT	2.50	1.0395	1,520		1,520	130	1,650
705000 CHILDREN & FAMILY SVCS	2.00	0.8316	1,216		1,216	104	1,320
706000 HUMAN SERVICES	29.00	12.0582	17,627		17,627	1,503	19,130
708000 OREGON HEALTH PLAN	11.00	4.5738	6,686		6,686	570	7,256
851000 LAW LIBRARY	1.00	0.4158	608		608	52	660
901000 COMMUNITY DEVELOPMENT	4.00	1.6632	2,431		2,431	207	2,638
971000 COOP LIBRARY SERVICES	3.00	1.2474	1,824		1,824	155	1,979



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - BIDS/RFPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	240.50	100.0000	146,184		146,184	11,169	157,353
TOTAL	240.50	100.0000	146,184		146,184	11,169	157,353

Allocation Basis: WEIGHTED NUMBER OF BIDS & RFP'S

Allocation Source: PURCHASING DIVISION

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
101000 BOARD OF COMMIS	607	607	0
151000 ADMIN OFFICE	2,959	1,135	1,824
162000	829	829	0
169600 COMMUNITY	226	226	0
201000 COUNTY COUNSEL	1,841	1,841	0
251000 COUNTY AUDITOR	169	169	0
301000 ELECTIONS	1,163	1,163	0
302000 ASSESSMENT &	3,838	3,178	660
351005 COMMUNICATIONS	458	458	0
351010 SS-ADMIN	100	100	0
351015 RISK SVC ADMIN	493	189	304
351500 FINANCIAL MGMT	4,004	965	3,039
352000 HUMAN RESOURCE	1,478	1,174	304
352500 INFO TECHNOLOGY	13,667	12,451	1,216
353000 PURCHASING	8,799	289	8,510
353500 FACILITIES	41,466	21,683	19,783
354000 FLEET	16,697	11,419	5,278
354100 FLEET	2,356	377	1,979
354500 INTERNAL	6,866	2,908	3,958
355500 BLDG EQUIP	948	948	0
356005 PARKS	2,230	2,230	0
356010 METZGER PARK	1,346	1,346	0
357005 LIFE INSURANCE	161	161	0
357005 MEDICAL	452	452	0
357005 UNEMPLOYMENT	76	76	0
357010 LIABILITY INSUR	711	711	0
357010 WORKERS COMP	259	259	0
358000 ITS CAPITAL	5,074	5,074	0
358000 FACILITIES CAPITAL	7,240	1,303	5,937
358000 GREENSPACE CAP	65	65	0
359000 REAL PROP	387	387	0
401000 SHERIFF'S OFFICE	8,701	4,083	4,618
401000 LOL - S.O. ADMIN	1,260	1,260	0
402000 LAW ENF SVCS	17,989	17,989	0
402000 DISTRICT PATROL	9,372	9,372	0
402000 LOL - LAW ENF	6,291	6,291	0



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
403000 JAIL	14,487	11,849	2,638
403000 JAIL COMMISSARY	76	76	0
403000 LOL - JAIL	1,292	1,292	0
404000 COURT SECURITY	140	140	0
406005 TRI-MET CONTRACT	129	129	0
406025 ELDER ABUSE	97	97	0
406030 GASTON LAW ENF	11	11	0
406040 TITLE III / ODOT	32	32	0
451000 DISTRICT	5,397	5,397	0
451000 LOL-DISTRICT	97	97	0
452000 CAMI	355	355	0
501000 JUVENILE	4,061	4,061	0
501000 LOL-JUVENILE	496	496	0
502000 CONCILIATION	280	280	0
503000 JUVENILE ADMIN	226	226	0
504000 JUVENILE GRANTS	2,941	2,941	0
505000 STATE HIGH-RISK	2,025	2,025	0
551000 COMMUNITY	7,773	7,443	330
551500 LOL COMM	2,801	2,801	0
601000 LONG RANGE	2,696	2,036	660
602000 CURRENT	818	818	0
602000 BUILDING	5,590	5,590	0
603000 ENGINEERING	8,510	3,232	5,278
603000 SURVEY PUBLIC	1,004	344	660
603000 SURVEY	205	205	0
604000 LUT	2,295	2,295	0
605000 CAPITAL PROJECT	1,562	1,562	0
606000 LUT OPS & MAINT	38,436	18,646	19,790
606500 TIF ROAD PROJECT	6,549	1,271	5,278
606500 MSTIP 3	7,928	7,928	0
606500 ROAD CAPITAL	3,248	1,928	1,320
606500 OTIA CAP	496	496	0
608000 URBAN ROAD	2,843	205	2,638
609000 SPECIAL LIGHT	150	150	0
651000 HOUSING	1,627	1,627	0
661000 FEDERAL HOUSING	31,182	15,350	15,832



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
662000 LOCAL FUND	5,757	1,799	3,958
663000 AFFORDABLE	9,281	3,673	5,608
701000 EMERGENCY	2,445	2,445	0
702000 JAIL HEALTH CARE	150	150	0
703000 PUBLIC HEALTH	23,130	23,130	0
703005 ENVIRONMENT	1,320	0	1,320
703010 CLINIC SUPPORT	1,650	0	1,650
704000 HHS ADMIN	194	194	0
705000 CHILDREN &	5,381	4,061	1,320
706000 HUMAN SERVICES	31,334	12,204	19,130
708000 OREGON HEALTH	9,205	1,949	7,256
709000 ANIMAL SERVICES	5,429	5,429	0
751000 VETERANS	829	829	0
752000 AGENCY ON AGING	4,675	4,675	0
801000 WASH CO JUSTICE	818	818	0
851000 LAW LIBRARY	800	140	660
901000 COMMUNITY	6,677	4,039	2,638
902000 HOME FUND	614	614	0
951000 AGRICULTURE	43	43	0
961000 WATERMASTER	215	215	0
971000 COOP LIBRARY	7,419	5,440	1,979
971015 WEST SLOPE	1,401	1,401	0
981000 FAIR COMPLEX	54	54	0
Direct Billed	0	0	0
Total	447,254	289,901	157,353

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 353500 FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,048,545			8,048,545
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	7,108	2,666	9,774	
151000 ADMIN OFFICE	32,031	3,573	35,604	
201000 COUNTY COUNSEL	13,587	2,834	16,421	
251000 COUNTY AUDITOR	5,481	478	5,959	
351005 COMMUNICATIONS	2,262	177	2,439	
351010 SS-ADMIN	31,341	6,639	37,980	
351500 FINANCIAL MGMT	37,366	3,763	41,129	
352000 HUMAN RESOURCE	32,771	3,279	36,050	
352500 INFO TECHNOLOGY SVCS	170,047	42,671	212,718	
353000 PURCHASING	38,264	3,202	41,466	
353500 FACILITIES MANAGEMENT		187,313	187,313	
357010 LIABILITY INSUR		10,853	10,853	
BUILDING DEBT INTEREST		22,953	22,953	
BUILDING DEPRECIATION		63,422	63,422	
Total Allocated Additions:	<u>370,258</u>	<u>353,823</u>	<u>724,081</u>	724,081
Total To Be Allocated:	<u><u>8,418,803</u></u>	<u><u>353,823</u></u>		<u><u>8,772,626</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	2,974,452	0	2,686,822	0	287,630
MATERIALS & SERVICES	5,163,612	0	1,672,494	1,196,409	113,599
OTHER EXPENDITURES	138,753	0	138,753	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS: REVENUE	(228,272)	0	(227,268)	(1,004)	0
Departmental Totals					
Total Expenditures	8,048,545	0	4,270,801	1,195,405	401,229
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	8,048,545	0	4,270,801	1,195,405	401,229
Allocation Step 1					
Inbound- All Others	370,258	370,258	0	0	0
Reallocate Admin Costs		(370,258)	196,470	54,992	18,458
1st Allocation	8,418,803	0	4,467,271	1,250,397	419,687
Allocation Step 2					
Inbound- All Others	353,823	353,823	0	0	0
Reallocate Admin Costs		(353,823)	187,750	52,551	17,638
2nd Allocation	353,823	0	187,750	52,551	17,638
Total For 353500 353500					
Total Allocated	8,772,626	0	4,655,021	1,302,948	437,325

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 353500 FACILITIES MANAGEMENT

UTILITIES

Other Expense & Cost

PERSONAL SERVICES	0
MATERIALS & SERVICES	2,181,110
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
LESS: REVENUE	0

Departmental Totals

Total Expenditures	2,181,110
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Deductions

Total Deductions	0
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Functional Cost	2,181,110
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Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	100,338
1st Allocation	2,281,448

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	95,884
2nd Allocation	95,884

Total For 353500 353500

Total Allocated	2,377,332
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WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.1450	6,478		6,478		6,478
151000 ADMIN OFFICE	4,364	0.5650	25,240		25,240		25,240
201000 COUNTY COUNSEL	4,648	0.6018	26,883		26,883		26,883
251000 COUNTY AUDITOR	595	0.0770	3,441		3,441		3,441
301000 ELECTIONS	9,765	1.2643	56,478		56,478	2,544	59,022
302000 ASSESSMENT & TAXATION	15,978	2.0686	92,412		92,412	4,162	96,574
351010 SS-ADMIN	996	0.1290	5,761		5,761		5,761
351500 FINANCIAL MGMT	4,086	0.5290	23,632		23,632		23,632
352000 HUMAN RESOURCE	5,279	0.6835	30,532		30,532		30,532
352500 INFO TECHNOLOGY SVCS	13,947	1.8057	80,665		80,665		80,665
353000 PURCHASING	829	0.1073	4,795		4,795		4,795
353500 FACILITIES MANAGEMENT	15,718	2.0350	90,908		90,908		90,908
354000 FLEET MANAGEMENT	2,498	0.3234	14,448		14,448	651	15,099
354500 INTERNAL SERVICES	6,285	0.8137	36,350		36,350	1,637	37,987
401000 SHERIFF'S OFFICE ADMIN	71,777	9.2928	415,136		415,136	18,696	433,832
402000 DISTRICT PATROL	9,155	1.1853	52,950		52,950	2,385	55,335
402000 LOL - LAW ENF SVCS	1,801	0.2332	10,416		10,416	469	10,885
403000 JAIL	236,000	30.5542	1,364,952		1,364,952	61,469	1,426,421
451000 DISTRICT ATTORNEY	20,635	2.6716	119,346		119,346	5,375	124,721
451000 LOL-DISTRICT ATTORNEY	4,767	0.6172	27,571		27,571	1,242	28,813
501000 JUVENILE	30,906	4.0013	178,751		178,751	8,050	186,801
501000 LOL-JUVENILE	1,199	0.1552	6,935		6,935	312	7,247
551000 COMMUNITY CORRECTIONS	58,400	7.5609	337,768		337,768	15,212	352,980
551500 LOL COMM CORRECTIONS	28,971	3.7508	167,559		167,559	7,546	175,105
601000 LONG RANGE PLANNING	3,401	0.4403	19,670		19,670	886	20,556
602000 CURRENT PLANNING	6,549	0.8479	37,877		37,877	1,706	39,583
602000 BUILDING SERVICES	10,855	1.4054	62,782		62,782	2,827	65,609
603000 ENGINEERING	10,550	1.3659	61,018		61,018	2,748	63,766
603000 SURVEY PUBLIC LAND CNR	2,368	0.3066	13,696		13,696	617	14,313
603000 SURVEY	2,137	0.2767	12,360		12,360	557	12,917
604000 LUT ADMINISTRATION	2,744	0.3553	15,870		15,870	715	16,585
605000 CAPITAL PROJECT MGMT	9,717	1.2580	56,200		56,200	2,531	58,731
606000 LUT OPS & MAINT	15,693	2.0317	90,763		90,763	4,088	94,851

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
651000 HOUSING SERVICES	6,277	0.8127	36,304		36,304	1,635	37,939
701000 EMERGENCY MEDICAL SVCS	375	0.0486	2,169		2,169	98	2,267
703000 PUBLIC HEALTH	27,653	3.5802	159,936		159,936	7,203	167,139
704000 HHS ADMIN	2,175	0.2816	12,580		12,580	567	13,147
705000 CHILDREN & FAMILY SVCS	1,235	0.1599	7,143		7,143	322	7,465
706000 HUMAN SERVICES	8,242	1.0671	47,669		47,669	2,147	49,816
708000 OREGON HEALTH PLAN	1,357	0.1757	7,848		7,848	353	8,201
709000 ANIMAL SERVICES	9,200	1.1911	53,210		53,210	2,396	55,606
801000 WASH CO JUSTICE COURT	4,340	0.5619	25,101		25,101	1,130	26,231
851000 LAW LIBRARY	4,492	0.5816	25,980		25,980	1,170	27,150
961000 WATERMASTER	1,755	0.2272	10,150		10,150	457	10,607
971000 COOP LIBRARY SERVICES	3,667	0.4748	21,209		21,209	955	22,164
971015 WEST SLOPE LIBRARY	1,000	0.1295	5,784		5,784	260	6,044
STATE COURTS	86,574	11.2086	500,717		500,717	22,550	523,267
WCCCA (911 Center)	316	0.0409	1,828		1,828	82	1,910
SubTotal	772,391	100.0000	4,467,271		4,467,271	187,750	4,655,021
TOTAL	772,391	100.0000	4,467,271		4,467,271	187,750	4,655,021

Allocation Basis: MAINTAINED SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.2515	3,145		3,145		3,145
151000 ADMIN OFFICE	4,364	0.9801	12,255		12,255		12,255
201000 COUNTY COUNSEL	4,648	1.0438	13,052		13,052		13,052
251000 COUNTY AUDITOR	595	0.1336	1,671		1,671		1,671
301000 ELECTIONS	9,765	2.1930	27,421		27,421	1,290	28,711
302000 ASSESSMENT & TAXATION	15,978	3.5883	44,868		44,868	2,111	46,979
351010 SS-ADMIN	996	0.2237	2,797		2,797		2,797
351500 FINANCIAL MGMT	4,086	0.9176	11,474		11,474		11,474
352000 HUMAN RESOURCE	5,279	1.1856	14,824		14,824		14,824
352500 INFO TECHNOLOGY SVCS	13,947	3.1322	39,165		39,165		39,165
353000 PURCHASING	829	0.1862	2,328		2,328		2,328
353500 FACILITIES MANAGEMENT	11,718	2.6316	32,906		32,906		32,906
354000 FLEET MANAGEMENT	2,498	0.5610	7,015		7,015	330	7,345
354500 INTERNAL SERVICES	6,285	1.4115	17,649		17,649	830	18,479
401000 SHERIFF'S OFFICE ADMIN	71,777	16.1196	201,559		201,559	9,485	211,044
402000 DISTRICT PATROL	9,155	2.0560	25,708		25,708	1,210	26,918
402000 LOL - LAW ENF SVCS	1,801	0.4045	5,057		5,057	238	5,295
403000 JAIL	1,000	0.2246	2,808		2,808	132	2,940
451000 DISTRICT ATTORNEY	20,635	4.6342	57,946		57,946	2,727	60,673
451000 LOL-DISTRICT ATTORNEY	4,767	1.0706	13,386		13,386	630	14,016
501000 JUVENILE	23,456	5.2677	65,867		65,867	3,099	68,966
501000 LOL-JUVENILE	1,199	0.2693	3,367		3,367	158	3,525
551000 COMMUNITY CORRECTIONS	15,448	3.4693	43,380		43,380	2,041	45,421
551500 LOL COMM CORRECTIONS	2,716	0.6100	7,627		7,627	359	7,986
601000 LONG RANGE PLANNING	3,401	0.7638	9,550		9,550	449	9,999
602000 CURRENT PLANNING	6,549	1.4708	18,390		18,390	865	19,255
602000 BUILDING SERVICES	10,855	2.4378	30,482		30,482	1,434	31,916
603000 ENGINEERING	10,550	2.3693	29,626		29,626	1,394	31,020
603000 SURVEY PUBLIC LAND CNR	2,138	0.4801	6,004		6,004	283	6,287
603000 SURVEY	2,137	0.4799	6,001		6,001	282	6,283
604000 LUT ADMINISTRATION	2,744	0.6162	7,705		7,705	363	8,068
605000 CAPITAL PROJECT MGMT	9,717	2.1822	27,287		27,287	1,284	28,571
606000 LUT OPS & MAINT	15,693	3.5243	44,068		44,068	2,074	46,142

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
651000 HOUSING SERVICES	6,277	1.4097	17,627		17,627	829	18,456
701000 EMERGENCY MEDICAL SVCS	375	0.0842	1,053		1,053	50	1,103
703000 PUBLIC HEALTH	27,653	6.2103	77,653		77,653	3,654	81,307
704000 HHS ADMIN	2,175	0.4885	6,108		6,108	287	6,395
705000 CHILDREN & FAMILY SVCS	1,235	0.2774	3,468		3,468	163	3,631
706000 HUMAN SERVICES	8,242	1.8510	23,145		23,145	1,089	24,234
708000 OREGON HEALTH PLAN	1,357	0.3048	3,811		3,811	179	3,990
709000 ANIMAL SERVICES	920	0.2066	2,583		2,583	122	2,705
801000 WASH CO JUSTICE COURT	4,340	0.9747	12,187		12,187	573	12,760
851000 LAW LIBRARY	1,862	0.4182	5,229		5,229	246	5,475
961000 WATERMASTER	1,755	0.3941	4,928		4,928	232	5,160
971000 COOP LIBRARY SERVICES	3,667	0.8235	10,297		10,297	485	10,782
971015 WEST SLOPE LIBRARY	1,000	0.2246	2,808		2,808	132	2,940
STATE COURTS	86,574	19.4425	243,112		243,112	11,442	254,554
SubTotal	445,278	100.0000	1,250,397		1,250,397	52,551	1,302,948
TOTAL	445,278	100.0000	1,250,397		1,250,397	52,551	1,302,948

Allocation Basis: SQUARE FOOTAGE OF LOCATIONS SERVED

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.1296	544		544		544
151000 ADMIN OFFICE	4,364	0.5048	2,119		2,119		2,119
201000 COUNTY COUNSEL	4,648	0.5377	2,257		2,257		2,257
251000 COUNTY AUDITOR	595	0.0688	289		289		289
301000 ELECTIONS	9,765	1.1297	4,741		4,741	212	4,953
302000 ASSESSMENT & TAXATION	15,978	1.8484	7,758		7,758	347	8,105
351010 SS-ADMIN	996	0.1152	484		484		484
351500 FINANCIAL MGMT	4,086	0.4727	1,984		1,984		1,984
352000 HUMAN RESOURCE	5,279	0.6107	2,563		2,563		2,563
352500 INFO TECHNOLOGY SVCS	13,947	1.6135	6,771		6,771		6,771
353000 PURCHASING	829	0.0959	402		402		402
353500 FACILITIES MANAGEMENT	15,718	1.8183	7,631		7,631		7,631
354000 FLEET MANAGEMENT	39,924	4.6186	19,384		19,384	866	20,250
354500 INTERNAL SERVICES	6,285	0.7271	3,051		3,051	136	3,187
401000 SHERIFF'S OFFICE ADMIN	71,777	8.3035	34,849		34,849	1,558	36,407
402000 DISTRICT PATROL	9,155	1.0591	4,445		4,445	199	4,644
402000 LOL - LAW ENF SVCS	1,801	0.2083	874		874	39	913
403000 JAIL	236,000	27.3013	114,578		114,578	5,120	119,698
451000 DISTRICT ATTORNEY	20,635	2.3872	10,019		10,019	448	10,467
451000 LOL-DISTRICT ATTORNEY	4,767	0.5515	2,314		2,314	103	2,417
501000 JUVENILE	30,906	3.5753	15,005		15,005	671	15,676
501000 LOL-JUVENILE	1,199	0.1387	582		582	26	608
551000 COMMUNITY CORRECTIONS	58,400	6.7560	28,354		28,354	1,267	29,621
551500 LOL COMM CORRECTIONS	28,971	3.3515	14,066		14,066	629	14,695
601000 LONG RANGE PLANNING	3,401	0.3934	1,651		1,651	74	1,725
602000 CURRENT PLANNING	6,549	0.7576	3,180		3,180	142	3,322
602000 BUILDING SERVICES	10,855	1.2558	5,270		5,270	236	5,506
603000 ENGINEERING	10,550	1.2205	5,122		5,122	229	5,351
603000 SURVEY PUBLIC LAND CNR	2,368	0.2739	1,150		1,150	51	1,201
603000 SURVEY	2,137	0.2472	1,038		1,038	46	1,084
604000 LUT ADMINISTRATION	2,744	0.3174	1,332		1,332	60	1,392
605000 CAPITAL PROJECT MGMT	9,717	1.1241	4,718		4,718	211	4,929
606000 LUT OPS & MAINT	70,296	8.1322	34,130		34,130	1,525	35,655

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
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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
651000 HOUSING SERVICES	6,277	0.7262	3,048		3,048	136	3,184
701000 EMERGENCY MEDICAL SVCS	375	0.0434	182		182	8	190
703000 PUBLIC HEALTH	27,653	3.1990	13,426		13,426	600	14,026
704000 HHS ADMIN	2,175	0.2516	1,056		1,056	47	1,103
705000 CHILDREN & FAMILY SVCS	1,235	0.1429	600		600	27	627
706000 HUMAN SERVICES	8,242	0.9535	4,002		4,002	179	4,181
708000 OREGON HEALTH PLAN	1,357	0.1570	659		659	29	688
709000 ANIMAL SERVICES	9,200	1.0643	4,467		4,467	200	4,667
801000 WASH CO JUSTICE COURT	4,340	0.5021	2,107		2,107	94	2,201
851000 LAW LIBRARY	4,492	0.5197	2,181		2,181	97	2,278
961000 WATERMASTER	1,755	0.2030	852		852	38	890
971000 COOP LIBRARY SERVICES	3,667	0.4242	1,780		1,780	80	1,860
971015 WEST SLOPE LIBRARY	1,000	0.1157	486		486	22	508
STATE COURTS	86,574	10.0153	42,033		42,033	1,879	43,912
WCCCA (911 Center)	316	0.0366	153		153	7	160
SubTotal	864,420	100.0000	419,687		419,687	17,638	437,325
TOTAL	864,420	100.0000	419,687		419,687	17,638	437,325

Allocation Basis: SQUARE FOOTAGE OF LOCATIONS SERVED

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
101000 BOARD OF COMMIS	1,120	0.1745	3,981		3,981		3,981
151000 ADMIN OFFICE	4,364	0.6799	15,511		15,511		15,511
201000 COUNTY COUNSEL	4,648	0.7241	16,521		16,521		16,521
251000 COUNTY AUDITOR	595	0.0927	2,115		2,115		2,115
301000 ELECTIONS	9,765	1.5213	34,708		34,708	1,586	36,294
302000 ASSESSMENT & TAXATION	15,978	2.4893	56,792		56,792	2,595	59,387
351010 SS-ADMIN	996	0.1552	3,540		3,540		3,540
351500 FINANCIAL MGMT	4,086	0.6366	14,523		14,523		14,523
352000 HUMAN RESOURCE	5,279	0.8224	18,764		18,764		18,764
352500 INFO TECHNOLOGY SVCS	13,947	2.1729	49,573		49,573		49,573
353000 PURCHASING	829	0.1292	2,947		2,947		2,947
353500 FACILITIES MANAGEMENT	15,718	2.4488	55,868		55,868		55,868
354500 INTERNAL SERVICES	6,285	0.9792	22,339		22,339	1,021	23,360
401000 SHERIFF'S OFFICE ADMIN	71,777	11.1825	255,123		255,123	11,659	266,782
402000 DISTRICT PATROL	9,155	1.4263	32,540		32,540	1,487	34,027
402000 LOL - LAW ENF SVCS	1,801	0.2806	6,401		6,401	293	6,694
403000 JAIL	236,000	36.7675	838,831		838,831	38,335	877,166
451000 DISTRICT ATTORNEY	20,635	3.2148	73,345		73,345	3,352	76,697
451000 LOL-DISTRICT ATTORNEY	4,767	0.7427	16,944		16,944	774	17,718
501000 JUVENILE	30,906	4.8150	109,852		109,852	5,020	114,872
501000 LOL-JUVENILE	1,199	0.1868	4,262		4,262	195	4,457
551000 COMMUNITY CORRECTIONS	15,448	2.4067	54,908		54,908	2,509	57,417
551500 LOL COMM CORRECTIONS	2,716	0.4231	9,654		9,654	441	10,095
601000 LONG RANGE PLANNING	3,401	0.5299	12,088		12,088	552	12,640
602000 CURRENT PLANNING	6,549	1.0203	23,278		23,278	1,064	24,342
602000 BUILDING SERVICES	10,855	1.6912	38,583		38,583	1,763	40,346
603000 ENGINEERING	154	0.0240	547		547	25	572
603000 SURVEY PUBLIC LAND CNR	2,368	0.3689	8,417		8,417	385	8,802
603000 SURVEY	2,137	0.3329	7,596		7,596	347	7,943
604000 LUT ADMINISTRATION	2,744	0.4275	9,753		9,753	446	10,199
651000 HOUSING SERVICES	6,277	0.9779	22,311		22,311	1,020	23,331
701000 EMERGENCY MEDICAL SVCS	375	0.0584	1,333		1,333	61	1,394
703000 PUBLIC HEALTH	27,653	4.3082	98,289		98,289	4,492	102,781

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
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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
704000 HHS ADMIN	2,175	0.3389	7,731		7,731	353	8,084
705000 CHILDREN & FAMILY SVCS	1,235	0.1924	4,390		4,390	201	4,591
706000 HUMAN SERVICES	8,242	1.2841	29,295		29,295	1,339	30,634
708000 OREGON HEALTH PLAN	1,357	0.2114	4,823		4,823	220	5,043
801000 WASH CO JUSTICE COURT	4,340	0.6761	15,426		15,426	705	16,131
851000 LAW LIBRARY	4,492	0.6998	15,966		15,966	730	16,696
971000 COOP LIBRARY SERVICES	3,667	0.5713	13,034		13,034	596	13,630
STATE COURTS	75,519	11.7655	268,423		268,423	12,267	280,690
WCCCA (911 Center)	316	0.0492	1,123		1,123	51	1,174
SubTotal	641,870	100.0000	2,281,448		2,281,448	95,884	2,377,332
TOTAL	641,870	100.0000	2,281,448		2,281,448	95,884	2,377,332

Allocation Basis: SQUARE FOOTAGE OF LOCATIONS SERVED

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
101000 BOARD OF COMMIS	14,148	6,478	3,145	544	3,981
151000 ADMIN OFFICE	55,125	25,240	12,255	2,119	15,511
201000 COUNTY COUNSEL	58,713	26,883	13,052	2,257	16,521
251000 COUNTY AUDITOR	7,516	3,441	1,671	289	2,115
301000 ELECTIONS	128,980	59,022	28,711	4,953	36,294
302000 ASSESSMENT &	211,045	96,574	46,979	8,105	59,387
351010 SS-ADMIN	12,582	5,761	2,797	484	3,540
351500 FINANCIAL MGMT	51,613	23,632	11,474	1,984	14,523
352000 HUMAN RESOURCE	66,683	30,532	14,824	2,563	18,764
352500 INFO TECHNOLOGY	176,174	80,665	39,165	6,771	49,573
353000 PURCHASING	10,472	4,795	2,328	402	2,947
353500 FACILITIES	187,313	90,908	32,906	7,631	55,868
354000 FLEET	42,694	15,099	7,345	20,250	0
354500 INTERNAL	83,013	37,987	18,479	3,187	23,360
401000 SHERIFF'S OFFICE	948,065	433,832	211,044	36,407	266,782
402000 DISTRICT PATROL	120,924	55,335	26,918	4,644	34,027
402000 LOL - LAW ENF	23,787	10,885	5,295	913	6,694
403000 JAIL	2,426,225	1,426,421	2,940	119,698	877,166
451000 DISTRICT	272,558	124,721	60,673	10,467	76,697
451000 LOL-DISTRICT	62,964	28,813	14,016	2,417	17,718
501000 JUVENILE	386,315	186,801	68,966	15,676	114,872
501000 LOL-JUVENILE	15,837	7,247	3,525	608	4,457
551000 COMMUNITY	485,439	352,980	45,421	29,621	57,417
551500 LOL COMM	207,881	175,105	7,986	14,695	10,095
601000 LONG RANGE	44,920	20,556	9,999	1,725	12,640
602000 CURRENT	86,502	39,583	19,255	3,322	24,342
602000 BUILDING	143,377	65,609	31,916	5,506	40,346
603000 ENGINEERING	100,709	63,766	31,020	5,351	572
603000 SURVEY PUBLIC	30,603	14,313	6,287	1,201	8,802
603000 SURVEY	28,227	12,917	6,283	1,084	7,943
604000 LUT	36,244	16,585	8,068	1,392	10,199
605000 CAPITAL PROJECT	92,231	58,731	28,571	4,929	0
606000 LUT OPS & MAINT	176,648	94,851	46,142	35,655	0
651000 HOUSING	82,910	37,939	18,456	3,184	23,331
701000 EMERGENCY	4,954	2,267	1,103	190	1,394
703000 PUBLIC HEALTH	365,253	167,139	81,307	14,026	102,781



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
704000 HHS ADMIN	28,729	13,147	6,395	1,103	8,084
705000 CHILDREN &	16,314	7,465	3,631	627	4,591
706000 HUMAN SERVICES	108,865	49,816	24,234	4,181	30,634
708000 OREGON HEALTH	17,922	8,201	3,990	688	5,043
709000 ANIMAL SERVICES	62,978	55,606	2,705	4,667	0
801000 WASH CO JUSTICE	57,323	26,231	12,760	2,201	16,131
851000 LAW LIBRARY	51,599	27,150	5,475	2,278	16,696
961000 WATERMASTER	16,657	10,607	5,160	890	0
971000 COOP LIBRARY	48,436	22,164	10,782	1,860	13,630
971015 WEST SLOPE	9,492	6,044	2,940	508	0
STATE COURTS	1,102,423	523,267	254,554	43,912	280,690
WCCCA (911 Center)	3,244	1,910	0	160	1,174
Direct Billed	0	0	0	0	0
Total	8,772,626	4,655,021	1,302,948	437,325	2,377,332

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 10-11, rather than budgeted costs for FY 09-10. 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 10-11 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. "Auto Property" is distributed to Fleet Management for subsequent distribution and covers physical damage to County automobiles and light trucks. Costs distributed are based on historical expenditures in casualty fund to cover repair of these vehicles.
3. "Inland Marine" covers the larger County equipment (Contractor's equipment) for physical damage. Costs are distributed to Fleet Management for subsequent distribution, and are based on historical expenditure levels on the part of the casualty fund for repair of these vehicles.
4. "Auto Liability" is distributed to Fleet Management for subsequent distribution. Total projected costs are derived from actuarial projections.
5. "Real Property" is distributed based on square footage per program.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 357010 LIABILITY INSUR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	857,000			857,000
351015 RISK SVC ADMIN	209,837	13,300	223,137	
351500 FINANCIAL MGMT	11,613	1,160	12,773	
353000 PURCHASING	657	54	711	
Total Allocated Additions:	<u>222,107</u>	<u>14,514</u>	<u>236,621</u>	<u>236,621</u>
Total To Be Allocated:	<u><u>1,079,107</u></u>	<u><u>14,514</u></u>		<u><u>1,093,621</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 357010 LIABILITY INSUR

	Total	General & Admin	GEN LIABILITY	AUTO PROP	INLAND MARINE
Other Expense & Cost					
51415-Claims (liability/auto)	0	0	0	0	0
51290-External Legal	0	0	0	0	0
51315-Repair & Maintenance Svs - auto	115,000	0	0	103,500	11,500
51410-Bonds	7,000	0	7,000	0	0
51420-Insurance	425,000	0	191,250	0	0
51455-Claims Handling	45,000	0	36,000	0	0
51285-Professional Services - Contracted	65,000	0	23,998	1,001	501
51550-Other materials and services	0	0	0	0	0
53015-Internal Legal Services	0	0	0	0	0
53030-Interdept ITS Capital	200,000	0	160,000	0	0
Departmental Totals					
Total Expenditures	857,000	0	418,248	104,501	12,001
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	857,000	0	418,248	104,501	12,001
Allocation Step 1					
Inbound- All Others	222,107	222,107	0	0	0
Reallocate Admin Costs		(222,107)	108,397	27,083	3,110
1st Allocation	1,079,107	0	526,645	131,584	15,111
Allocation Step 2					
Inbound- All Others	14,514	14,514	0	0	0
Reallocate Admin Costs		(14,514)	7,083	1,770	203
2nd Allocation	14,514	0	7,083	1,770	203
Total For 357010-504 357010					
Total Allocated	1,093,621	0	533,728	133,354	15,314



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 357010 LIABILITY INSUR

	AUTO LIABILITY	REAL PROPERTY
Other Expense & Cost		
51415-Claims (liability/auto)	0	0
51290-External Legal	0	0
51315-Repair & Maintenance Svs - auto	0	0
51410-Bonds	0	0
51420-Insurance	0	233,750
51455-Claims Handling	9,000	0
51285-Professional Services - Contracted	13,000	26,500
51550-Other materials and services	0	0
53015-Internal Legal Services	0	0
53030-Interdept ITS Capital	40,000	0
Departmental Totals		
Total Expenditures	62,000	260,250
Deductions		
Total Deductions	0	0
Functional Cost	62,000	260,250
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	16,068	67,449
1st Allocation	78,068	327,699
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	1,050	4,408
2nd Allocation	1,050	4,408
Total For 357010-504 357010		
Total Allocated	79,118	332,107

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	6.00	0.0600	316		316		316
151000 ADMIN OFFICE	26.00	0.2602	1,370		1,370		1,370
201000 COUNTY COUNSEL	23.00	0.2302	1,212		1,212		1,212
251000 COUNTY AUDITOR	2.00	0.0200	105		105		105
301000 ELECTIONS	22.00	0.2202	1,160		1,160	16	1,176
302000 ASSESSMENT & TAXATION	109.00	1.0909	5,745		5,745	80	5,825
351005 COMMUNICATIONS	2.00	0.0200	105		105		105
351010 SS-ADMIN	3.00	0.0300	158		158		158
351015 RISK SVC ADMIN	5.00	0.0500	264		264		264
351500 FINANCIAL MGMT	23.00	0.2302	1,212		1,212		1,212
352000 HUMAN RESOURCE	23.00	0.2302	1,212		1,212		1,212
352500 INFO TECHNOLOGY SVCS	114.00	1.1409	6,009		6,009		6,009
353000 PURCHASING	5.00	0.0500	264		264		264
353500 FACILITIES MANAGEMENT	85.00	0.8507	4,480		4,480		4,480
354000 FLEET MANAGEMENT	57.00	0.5705	3,004		3,004	42	3,046
354500 INTERNAL SERVICES	154.00	1.5412	8,117		8,117	113	8,230
356005 PARKS	9.00	0.0901	474		474	7	481
356010 METZGER PARK	3.00	0.0300	158		158	2	160
401000 SHERIFF'S OFFICE ADMIN	319.00	3.1926	16,813		16,813	234	17,047
401000 LOL - S.O. ADMIN	11.00	0.1101	580		580	8	588
402000 LAW ENF SVCS	3,922.00	39.2513	206,718		206,718	2,870	209,588
402000 DISTRICT PATROL	229.00	2.2918	12,070		12,070	168	12,238
402000 LOL - LAW ENF SVCS	106.00	1.0608	5,587		5,587	78	5,665
403000 JAIL	674.00	6.7454	35,524		35,524	493	36,017
403000 LOL - JAIL	22.00	0.2202	1,160		1,160	16	1,176
451000 DISTRICT ATTORNEY	111.00	1.1109	5,850		5,850	81	5,931
451000 LOL-DISTRICT ATTORNEY	25.00	0.2502	1,318		1,318	18	1,336
452000 CAMI	1.00	0.0100	53		53	1	54
501000 JUVENILE	104.00	1.0408	5,481		5,481	76	5,557
501000 LOL-JUVENILE	7.00	0.0701	369		369	5	374
502000 CONCILIATION PROGRAM	8.00	0.0801	422		422	6	428
503000 JUVENILE ADMIN	16.00	0.1601	843		843	12	855
504000 JUVENILE GRANTS	8.00	0.0801	422		422	6	428

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
551000 COMMUNITY CORRECTIONS	306.00	3.0625	16,128		16,128	224	16,352
551500 LOL COMM CORRECTIONS	4.00	0.0400	211		211	3	214
601000 LONG RANGE PLANNING	34.00	0.3403	1,792		1,792	25	1,817
602000 CURRENT PLANNING	43.00	0.4303	2,266		2,266	31	2,297
602000 BUILDING SERVICES	298.00	2.9824	15,707		15,707	218	15,925
603000 ENGINEERING	669.00	6.6954	35,261		35,261	490	35,751
603000 SURVEY PUBLIC LAND CNR	15.00	0.1501	791		791	11	802
603000 SURVEY	9.00	0.0901	474		474	7	481
604000 LUT ADMINISTRATION	47.00	0.4704	2,477		2,477	34	2,511
605000 CAPITAL PROJECT MGMT	121.00	1.2110	6,378		6,378	89	6,467
606000 LUT OPS & MAINT	1,138.00	11.3891	59,980		59,980	833	60,813
651000 HOUSING SERVICES	77.00	0.7706	4,058		4,058	56	4,114
701000 EMERGENCY MEDICAL SVCS	7.00	0.0701	369		369	5	374
703000 PUBLIC HEALTH	234.00	2.3419	12,333		12,333	171	12,504
704000 HHS ADMIN	13.00	0.1301	685		685	10	695
705000 CHILDREN & FAMILY SVCS	16.00	0.1601	843		843	12	855
706000 HUMAN SERVICES	75.00	0.7506	3,953		3,953	55	4,008
709000 ANIMAL SERVICES	475.00	4.7538	25,036		25,036	348	25,384
751000 VETERANS SERVICES	8.00	0.0801	422		422	6	428
752000 AGENCY ON AGING	15.00	0.1501	791		791	11	802
801000 WASH CO JUSTICE COURT	9.00	0.0901	474		474	7	481
851000 LAW LIBRARY	6.00	0.0600	316		316	4	320
901000 COMMUNITY DEVELOPMENT	51.00	0.5104	2,688		2,688	37	2,725
961000 WATERMASTER	2.00	0.0200	105		105	1	106
971000 COOP LIBRARY SERVICES	77.00	0.7706	4,058		4,058	56	4,114
971015 WEST SLOPE LIBRARY	9.00	0.0901	474		474	7	481
SubTotal	9,992.00	100.0000	526,645		526,645	7,083	533,728
TOTAL	9,992.00	100.0000	526,645		526,645	7,083	533,728

Allocation Basis: ACTUAL DETERMINED COST ALLOCATION

Allocation Source: RISK SERVICES ADMIN

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - AUTO PROP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
354000 FLEET MANAGEMENT	100	100.0000	131,584		131,584	1,770	133,354
SubTotal	100	100.0000	131,584		131,584	1,770	133,354
TOTAL	100	100.0000	131,584		131,584	1,770	133,354

Allocation Basis: DIRECT ALLOCATION TO FLEET

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - INLAND MARINE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
354000 FLEET MANAGEMENT	100	100.0000	15,111		15,111	203	15,314
SubTotal	100	100.0000	15,111		15,111	203	15,314
TOTAL	100	100.0000	15,111		15,111	203	15,314

Allocation Basis: DIRECT ALLOCATION TO FLEET

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - AUTO LIABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
354000 FLEET MANAGEMENT	100	100.0000	78,068		78,068	1,050	79,118
SubTotal	100	100.0000	78,068		78,068	1,050	79,118
TOTAL	100	100.0000	78,068		78,068	1,050	79,118

Allocation Basis: DIRECT ALLOCATION TO FLEET

Allocation Source: COST PLAN

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.1386	454		454		454
151000 ADMIN OFFICE	4,364	0.5399	1,769		1,769		1,769
201000 COUNTY COUNSEL	4,648	0.5751	1,885		1,885		1,885
251000 COUNTY AUDITOR	595	0.0736	241		241		241
301000 ELECTIONS	9,765	1.2082	3,959		3,959	57	4,016
302000 ASSESSMENT & TAXATION	15,978	1.9769	6,478		6,478	93	6,571
351010 SS-ADMIN	996	0.1232	404		404		404
351500 FINANCIAL MGMT	4,086	0.5055	1,657		1,657		1,657
352000 HUMAN RESOURCE	5,279	0.6532	2,140		2,140		2,140
352500 INFO TECHNOLOGY SVCS	13,947	1.7256	5,655		5,655		5,655
353000 PURCHASING	829	0.1026	336		336		336
353500 FACILITIES MANAGEMENT	15,718	1.9447	6,373		6,373		6,373
354000 FLEET MANAGEMENT	2,498	0.3091	1,013		1,013	15	1,028
354500 INTERNAL SERVICES	6,285	0.7776	2,548		2,548	37	2,585
356005 PARKS	12,000	1.4847	4,865		4,865	70	4,935
401000 SHERIFF'S OFFICE ADMIN	71,777	8.8808	29,102		29,102	418	29,520
402000 DISTRICT PATROL	9,155	1.1327	3,712		3,712	53	3,765
402000 LOL - LAW ENF SVCS	1,801	0.2228	730		730	10	740
403000 JAIL	236,000	29.1998	95,687		95,687	1,376	97,063
451000 DISTRICT ATTORNEY	20,635	2.5531	8,367		8,367	120	8,487
451000 LOL-DISTRICT ATTORNEY	4,767	0.5898	1,933		1,933	28	1,961
501000 JUVENILE	30,906	3.8239	12,531		12,531	180	12,711
501000 LOL-JUVENILE	1,199	0.1483	486		486	7	493
551000 COMMUNITY CORRECTIONS	58,400	7.2257	23,678		23,678	340	24,018
551500 LOL COMM CORRECTIONS	28,971	3.5845	11,746		11,746	169	11,915
601000 LONG RANGE PLANNING	3,401	0.4208	1,379		1,379	20	1,399
602000 CURRENT PLANNING	6,549	0.8103	2,655		2,655	38	2,693
602000 BUILDING SERVICES	10,855	1.3431	4,401		4,401	63	4,464
603000 ENGINEERING	10,550	1.3053	4,278		4,278	61	4,339
603000 SURVEY PUBLIC LAND CNR	2,368	0.2930	960		960	14	974
603000 SURVEY	2,137	0.2644	866		866	12	878
604000 LUT ADMINISTRATION	2,744	0.3395	1,113		1,113	16	1,129
605000 CAPITAL PROJECT MGMT	9,717	1.2023	3,940		3,940	57	3,997

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
606000 LUT OPS & MAINT	15,693	1.9416	6,363		6,363	91	6,454
651000 HOUSING SERVICES	6,277	0.7766	2,545		2,545	37	2,582
701000 EMERGENCY MEDICAL SVCS	375	0.0464	152		152	2	154
703000 PUBLIC HEALTH	27,653	3.4214	11,212		11,212	161	11,373
704000 HHS ADMIN	2,175	0.2691	882		882	13	895
705000 CHILDREN & FAMILY SVCS	1,235	0.1528	501		501	7	508
706000 HUMAN SERVICES	8,242	1.0198	3,342		3,342	48	3,390
708000 OREGON HEALTH PLAN	1,357	0.1679	550		550	8	558
709000 ANIMAL SERVICES	9,200	1.1383	3,730		3,730	54	3,784
801000 WASH CO JUSTICE COURT	4,340	0.5370	1,760		1,760	25	1,785
851000 LAW LIBRARY	4,492	0.5558	1,821		1,821	26	1,847
961000 WATERMASTER	1,755	0.2171	712		712	10	722
971000 COOP LIBRARY SERVICES	3,667	0.4537	1,487		1,487	21	1,508
971015 WEST SLOPE LIBRARY	6,142	0.7599	2,490		2,490	36	2,526
981000 FAIR COMPLEX	18,698	2.3134	7,581		7,581	109	7,690
STATE COURTS	86,574	10.7115	35,102		35,102	504	35,606
WCCCA (911 Center)	316	0.0391	128		128	2	130
SubTotal	808,231	100.0000	327,699		327,699	4,408	332,107
TOTAL	808,231	100.0000	327,699		327,699	4,408	332,107

Allocation Basis: REAL PROPERTY SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	AUTO PROP	INLAND MARINE	AUTO LIABILITY	REAL PROPERTY
101000 BOARD OF COMMIS	770	316	0	0	0	454
151000 ADMIN OFFICE	3,139	1,370	0	0	0	1,769
201000 COUNTY COUNSEL	3,097	1,212	0	0	0	1,885
251000 COUNTY AUDITOR	346	105	0	0	0	241
301000 ELECTIONS	5,192	1,176	0	0	0	4,016
302000 ASSESSMENT &	12,396	5,825	0	0	0	6,571
351005 COMMUNICATIONS	105	105	0	0	0	0
351010 SS-ADMIN	562	158	0	0	0	404
351015 RISK SVC ADMIN	264	264	0	0	0	0
351500 FINANCIAL MGMT	2,869	1,212	0	0	0	1,657
352000 HUMAN RESOURCE	3,352	1,212	0	0	0	2,140
352500 INFO TECHNOLOGY	11,664	6,009	0	0	0	5,655
353000 PURCHASING	600	264	0	0	0	336
353500 FACILITIES	10,853	4,480	0	0	0	6,373
354000 FLEET	231,860	3,046	133,354	15,314	79,118	1,028
354500 INTERNAL	10,815	8,230	0	0	0	2,585
356005 PARKS	5,416	481	0	0	0	4,935
356010 METZGER PARK	160	160	0	0	0	0
401000 SHERIFF'S OFFICE	46,567	17,047	0	0	0	29,520
401000 LOL - S.O. ADMIN	588	588	0	0	0	0
402000 LAW ENF SVCS	209,588	209,588	0	0	0	0
402000 DISTRICT PATROL	16,003	12,238	0	0	0	3,765
402000 LOL - LAW ENF	6,405	5,665	0	0	0	740
403000 JAIL	133,080	36,017	0	0	0	97,063
403000 LOL - JAIL	1,176	1,176	0	0	0	0
451000 DISTRICT	14,418	5,931	0	0	0	8,487
451000 LOL-DISTRICT	3,297	1,336	0	0	0	1,961
452000 CAMI	54	54	0	0	0	0
501000 JUVENILE	18,268	5,557	0	0	0	12,711
501000 LOL-JUVENILE	867	374	0	0	0	493
502000 CONCILIATION	428	428	0	0	0	0
503000 JUVENILE ADMIN	855	855	0	0	0	0
504000 JUVENILE GRANTS	428	428	0	0	0	0
551000 COMMUNITY	40,370	16,352	0	0	0	24,018
551500 LOL COMM	12,129	214	0	0	0	11,915
601000 LONG RANGE	3,216	1,817	0	0	0	1,399



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	AUTO PROP	INLAND MARINE	AUTO LIABILITY	REAL PROPERTY
602000 CURRENT	4,990	2,297	0	0	0	2,693
602000 BUILDING	20,389	15,925	0	0	0	4,464
603000 ENGINEERING	40,090	35,751	0	0	0	4,339
603000 SURVEY PUBLIC	1,776	802	0	0	0	974
603000 SURVEY	1,359	481	0	0	0	878
604000 LUT	3,640	2,511	0	0	0	1,129
605000 CAPITAL PROJECT	10,464	6,467	0	0	0	3,997
606000 LUT OPS & MAINT	67,267	60,813	0	0	0	6,454
651000 HOUSING	6,696	4,114	0	0	0	2,582
701000 EMERGENCY	528	374	0	0	0	154
703000 PUBLIC HEALTH	23,877	12,504	0	0	0	11,373
704000 HHS ADMIN	1,590	695	0	0	0	895
705000 CHILDREN &	1,363	855	0	0	0	508
706000 HUMAN SERVICES	7,398	4,008	0	0	0	3,390
708000 OREGON HEALTH	558	0	0	0	0	558
709000 ANIMAL SERVICES	29,168	25,384	0	0	0	3,784
751000 VETERANS	428	428	0	0	0	0
752000 AGENCY ON AGING	802	802	0	0	0	0
801000 WASH CO JUSTICE	2,266	481	0	0	0	1,785
851000 LAW LIBRARY	2,167	320	0	0	0	1,847
901000 COMMUNITY	2,725	2,725	0	0	0	0
961000 WATERMASTER	828	106	0	0	0	722
971000 COOP LIBRARY	5,622	4,114	0	0	0	1,508
971015 WEST SLOPE	3,007	481	0	0	0	2,526
981000 FAIR COMPLEX	7,690	0	0	0	0	7,690
STATE COURTS	35,606	0	0	0	0	35,606
WCCCA (911 Center)	130	0	0	0	0	130
Direct Billed	0	0	0	0	0	0
Total	1,093,621	533,728	133,354	15,314	79,118	332,107

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 401000 SHERIFF'S OFFICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,189,201			3,189,201
CAPITAL OUTLAY	(9,250)			
Total Deductions:	<u>(9,250)</u>			<u>(9,250)</u>
101000 BOARD OF COMMIS	4,917	1,856	6,773	
151000 ADMIN OFFICE	22,658	2,528	25,186	
201000 COUNTY COUNSEL	250,290	52,202	302,492	
251000 COUNTY AUDITOR	2,777	242	3,019	
351005 COMMUNICATIONS	1,713	134	1,847	
351500 FINANCIAL MGMT	24,185	2,442	26,627	
352000 HUMAN RESOURCE	24,812	2,482	27,294	
352500 INFO TECHNOLOGY SVCS	185,717	46,603	232,320	
353000 PURCHASING	8,027	674	8,701	
353500 FACILITIES MANAGEMENT	906,667	41,398	948,065	
357010 LIABILITY INSUR	45,915	652	46,567	
BUILDING DEBT INTEREST		5,917	5,917	
BUILDING DEPRECIATION		208,574	208,574	
Total Allocated Additions:	<u>1,477,678</u>	<u>365,704</u>	<u>1,843,382</u>	<u>1,843,382</u>
Total To Be Allocated:	<u><u>4,657,629</u></u>	<u><u>365,704</u></u>		<u><u>5,023,333</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	2,641,657	0	750,758	742,306	398,098
MATERIALS & SERVICES	606,793	0	116,322	59,405	379,185
OTHER EXPENDITURES	100	0	100	0	0
INTERFUND EXPENSES	10,550	0	2,500	2,500	1,000
*CAPITAL OUTLAY	9,250	9,250	0	0	0
LESS: REVENUE	(79,149)	0	(35,562)	(35,585)	(8,002)
Departmental Totals					
Total Expenditures	3,189,201	9,250	834,118	768,626	770,281
Deductions					
Total Deductions	(9,250)	(9,250)	0	0	0
Functional Cost					
Functional Cost	3,179,951	0	834,118	768,626	770,281
Allocation Step 1					
Inbound- All Others	1,477,678	1,477,678	0	0	0
Reallocate Admin Costs		(1,477,678)	387,604	357,170	357,938
1st Allocation	4,657,629	0	1,221,722	1,125,796	1,128,219
Allocation Step 2					
Inbound- All Others	365,704	365,704	0	0	0
Reallocate Admin Costs		(365,704)	95,927	88,394	88,584
2nd Allocation	365,704	0	95,927	88,394	88,584
Total For 401000 401000					
Total Allocated	5,023,333	0	1,317,649	1,214,190	1,216,803



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 401000 SHERIFF'S OFFICE ADMIN

	RES,PLAN,&CRIME	PROF. STANDARDS
Other Expense & Cost		
PERSONAL SERVICES	216,880	533,615
MATERIALS & SERVICES	15,352	36,529
OTHER EXPENDITURES	0	0
INTERFUND EXPENSES	4,550	0
*CAPITAL OUTLAY	0	0
LESS: REVENUE	0	0
Departmental Totals		
Total Expenditures	236,782	570,144
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	236,782	570,144
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	110,029	264,937
1st Allocation	346,811	835,081
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	27,231	65,568
2nd Allocation	27,231	65,568
Total For 401000 401000		
Total Allocated	374,042	900,649

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	860,954	1.3573	16,582		16,582	1,302	17,884
402000 DISTRICT PATROL	17,549,728	27.6667	338,010		338,010	26,540	364,550
402000 LOL - LAW ENF SVCS	7,974,572	12.5717	153,591		153,591	12,060	165,651
402005 GF PATROL OPERATIONS	6,209,733	9.7895	119,600		119,600	9,391	128,991
402010 GF INVESTIGATIONS	5,683,971	8.9606	109,474		109,474	8,596	118,070
402015 GF RECORDS	1,400,060	2.2072	26,965		26,965	2,117	29,082
402020 GF CRIME PREVENTION	891,345	1.4052	17,167		17,167	1,348	18,515
402025 GF EMERG MGMT	519,351	0.8187	10,003		10,003	785	10,788
402030 GF CIVIL	918,036	1.4473	17,682		17,682	1,388	19,070
402035 GF PERMITS	392,377	0.6186	7,557		7,557	593	8,150
403000 JAIL	19,366,492	30.5308	373,004		373,004	29,288	402,292
403000 LOL - JAIL	1,666,003	2.6264	32,087		32,087	2,519	34,606
SubTotal	63,432,622	100.0000	1,221,722		1,221,722	95,927	1,317,649
TOTAL	63,432,622	100.0000	1,221,722		1,221,722	95,927	1,317,649

Allocation Basis: SO BUDGETED APPROPRIATIONS

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1.1905	13,402		13,402	1,052	14,454
402000 DISTRICT PATROL	123.85	24.5734	276,647		276,647	21,721	298,368
402000 LOL - LAW ENF SVCS	58.00	11.5079	129,556		129,556	10,172	139,728
402005 GF PATROL OPERATIONS	43.00	8.5317	96,050		96,050	7,542	103,592
402010 GF INVESTIGATIONS	42.00	8.3333	93,816		93,816	7,366	101,182
402015 GF RECORDS	18.65	3.7004	41,659		41,659	3,271	44,930
402020 GF CRIME PREVENTION	7.00	1.3889	15,636		15,636	1,228	16,864
402025 GF EMERG MGMT	4.00	0.7937	8,935		8,935	702	9,637
402030 GF CIVIL	10.50	2.0833	23,454		23,454	1,842	25,296
402035 GF PERMITS	5.00	0.9921	11,169		11,169	877	12,046
403000 JAIL	171.50	34.0278	383,083		383,083	30,078	413,161
403000 LOL - JAIL	14.50	2.8770	32,389		32,389	2,543	34,932
SubTotal	504.00	100.0000	1,125,796		1,125,796	88,394	1,214,190
TOTAL	504.00	100.0000	1,125,796		1,125,796	88,394	1,214,190

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.2740	3,091		3,091	243	3,334
402000 DISTRICT PATROL	108.00	29.5890	333,829		333,829	26,211	360,040
402000 LOL - LAW ENF SVCS	42.00	11.5068	129,822		129,822	10,193	140,015
402005 GF PATROL OPERATIONS	42.00	11.5068	129,822		129,822	10,193	140,015
402010 GF INVESTIGATIONS	35.00	9.5890	108,185		108,185	8,494	116,679
402020 GF CRIME PREVENTION	2.00	0.5479	6,182		6,182	485	6,667
402025 GF EMERG MGMT	1.00	0.2740	3,091		3,091	243	3,334
403000 JAIL	123.00	33.6988	380,196		380,196	29,852	410,048
403000 LOL - JAIL	11.00	3.0137	34,001		34,001	2,670	36,671
SubTotal	365.00	100.0000	1,128,219		1,128,219	88,584	1,216,803
TOTAL	365.00	100.0000	1,128,219		1,128,219	88,584	1,216,803

Allocation Basis: NUMBER OF S.O. CERTIFIED EMPLOYEES

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	46.9564	162,849		162,849	12,786	175,635
402000 LOL - LAW ENF SVCS	42.00	18.2609	63,331		63,331	4,973	68,304
402005 GF PATROL OPERATIONS	42.00	18.2609	63,331		63,331	4,973	68,304
402010 GF INVESTIGATIONS	35.00	15.2174	52,776		52,776	4,144	56,920
402020 GF CRIME PREVENTION	2.00	0.8696	3,016		3,016	237	3,253
402025 GF EMERG MGMT	1.00	0.4348	1,508		1,508	118	1,626
SubTotal	230.00	100.0000	346,811		346,811	27,231	374,042
TOTAL	230.00	100.0000	346,811		346,811	27,231	374,042

Allocation Basis: NUMBER OF S.O. CERTIFIED EMPLOYEES

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1.1905	9,941		9,941	781	10,722
402000 DISTRICT PATROL	123.85	24.5734	205,208		205,208	16,112	221,320
402000 LOL - LAW ENF SVCS	58.00	11.5079	96,101		96,101	7,546	103,647
402005 GF PATROL OPERATIONS	43.00	8.5317	71,247		71,247	5,594	76,841
402010 GF INVESTIGATIONS	42.00	8.3333	69,590		69,590	5,464	75,054
402015 GF RECORDS	18.65	3.7004	30,901		30,901	2,426	33,327
402020 GF CRIME PREVENTION	7.00	1.3889	11,598		11,598	911	12,509
402025 GF EMERG MGMT	4.00	0.7937	6,628		6,628	520	7,148
402030 GF CIVIL	10.50	2.0833	17,398		17,398	1,366	18,764
402035 GF PERMITS	5.00	0.9921	8,285		8,285	650	8,935
403000 JAIL	171.50	34.0278	284,159		284,159	22,312	306,471
403000 LOL - JAIL	14.50	2.8770	24,025		24,025	1,886	25,911
SubTotal	504.00	100.0000	835,081		835,081	65,568	900,649
TOTAL	504.00	100.0000	835,081		835,081	65,568	900,649

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	46,394	17,884	14,454	3,334	0	10,722
402000 DISTRICT PATROL	1,419,913	364,550	298,368	360,040	175,635	221,320
402000 LOL - LAW ENF	617,345	165,651	139,728	140,015	68,304	103,647
402005 GF PATROL	517,743	128,991	103,592	140,015	68,304	76,841
402010 GF	467,905	118,070	101,182	116,679	56,920	75,054
402015 GF RECORDS	107,339	29,082	44,930	0	0	33,327
402020 GF CRIME	57,808	18,515	16,864	6,667	3,253	12,509
402025 GF EMERG MGMT	32,533	10,788	9,637	3,334	1,626	7,148
402030 GF CIVIL	63,130	19,070	25,296	0	0	18,764
402035 GF PERMITS	29,131	8,150	12,046	0	0	8,935
403000 JAIL	1,531,972	402,292	413,161	410,048	0	306,471
403000 LOL - JAIL	132,120	34,606	34,932	36,671	0	25,911
Direct Billed	0	0	0	0	0	0
Total	5,023,333	1,317,649	1,214,190	1,216,803	374,042	900,649

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 16.1

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 403005 JAIL ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	649,780			649,780
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>649,780</u>	<u>0</u>		<u>649,780</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 403005 JAIL ADMIN

	Total	General & Admin	JAIL ADMIN.
Other Expense & Cost			
PERSONAL SERVICES	480,334	0	480,334
MATLS & SUPPLIES	169,046	0	169,046
INTERFUND EXPENSES	600	0	600
LESS REVENUE	(200)	0	(200)
Departmental Totals			
Total Expenditures	649,780	0	649,780
Deductions			
Total Deductions	0	0	0
Functional Cost	649,780	0	649,780
Allocation Step 1			
1st Allocation	649,780	0	649,780
Allocation Step 2			
2nd Allocation	0	0	0
Total For 403005 403005 JAIL			
Total Allocated	649,780	0	649,780



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	8.0111	52,054		52,054		52,054
403010 JAIL HOUSING	97.50	53.8674	350,020		350,020		350,020
403025 JAIL INTAKE/RELEASE	69.00	38.1215	247,706		247,706		247,706
SubTotal	181.00	100.0000	649,780		649,780		649,780
TOTAL	181.00	100.0000	649,780		649,780		649,780

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 403005 JAIL ADMIN

Receiving Department	Total	JAIL ADMIN.
403000 LOL - JAIL	52,054	52,054
403010 JAIL HOUSING	350,020	350,020
403025 JAIL	247,706	247,706
Direct Billed	0	0
Total	649,780	649,780

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 503000 JUVENILE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,191,252			1,191,252
101000 BOARD OF COMMIS	1,458	541	1,999	
151000 ADMIN OFFICE	9,997	1,115	11,112	
251000 COUNTY AUDITOR	1,019	89	1,108	
351005 COMMUNICATIONS	776	61	837	
351500 FINANCIAL MGMT	5,717	576	6,293	
352000 HUMAN RESOURCE	11,236	1,124	12,360	
352500 INFO TECHNOLOGY SVCS	38,641	9,696	48,337	
353000 PURCHASING	209	17	226	
357010 LIABILITY INSUR	843	12	855	
503000 JUVENILE ADMIN		118,536	118,536	
Total Allocated Additions:	<u>69,896</u>	<u>131,767</u>	<u>201,663</u>	<u>201,663</u>
Total To Be Allocated:	<u><u>1,261,148</u></u>	<u><u>131,767</u></u>		<u><u>1,392,915</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 503000 JUVENILE ADMIN

	Total	General & Admin	JUVENILE ADMIN
Wages & Benefits			
SALARIES & WAGES	782,323	0	782,323
FRINGE BENEFITS	371,153	0	371,153
Other Expense & Cost			
MATERIALS & SERVICES	14,576	0	14,576
INTERFUND EXPENSES	23,200	0	23,200
Departmental Totals			
Total Expenditures	1,191,252	0	1,191,252
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,191,252	0	1,191,252
Allocation Step 1			
Inbound- All Others	69,896	69,896	0
Reallocate Admin Costs		(69,896)	69,896
1st Allocation	1,261,148	0	1,261,148
Allocation Step 2			
Inbound- All Others	131,767	131,767	0
Reallocate Admin Costs		(131,767)	131,767
2nd Allocation	131,767	0	131,767
Total For 503000 503000			
Total Allocated	1,392,915	0	1,392,915



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	6,894.00	68.9331	869,350		869,350	100,254	969,604
501005 LOL-JUVENILE BASIC SVCS	342.00	3.4197	43,127		43,127	4,973	48,100
501010 JUVENILE SHELTER CARE	184.00	1.8398	23,203		23,203	2,676	25,879
501015 JUV SECURE DETENTION	455.00	4.5495	57,376		57,376	6,617	63,993
501025 HOME DETENTION	155.00	1.5498	19,546		19,546	2,254	21,800
502000 CONCILIATION PROGRAM	100.00	0.9999	12,610		12,610	1,454	14,064
503000 JUVENILE ADMIN	940.00	9.3991	118,536		118,536		118,536
504005 DOWNSIZING	298.00	2.9797	37,578		37,578	4,334	41,912
504020 JUVENILE RESTITUTION	41.00	0.4100	5,170		5,170	596	5,766
505015 SUBSTANCE ABUSE PROGRAMS	380.00	3.7996	47,919		47,919	5,526	53,445
505020 COMM & VICTIM SVCS	81.00	0.8099	10,214		10,214	1,178	11,392
505025 SHELTER CARE SUPPLEMENT	131.00	1.3099	16,519		16,519	1,905	18,424
SubTotal	10,001.00	100.0000	1,261,148		1,261,148	131,767	1,392,915
TOTAL	10,001.00	100.0000	1,261,148		1,261,148	131,767	1,392,915

Allocation Basis: TIME AND SALARY ALLOCATION

Allocation Source: JUVENILE ADMIN RECORDS

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 503000 JUVENILE ADMIN

Receiving Department	Total	JUVENILE ADMIN
501005 JUVENILE BASIC	969,604	969,604
501005 LOL-JUVENILE	48,100	48,100
501010 JUVENILE SHELTER	25,879	25,879
501015 JUV SECURE	63,993	63,993
501025 HOME DETENTION	21,800	21,800
502000 CONCILIATION	14,064	14,064
503000 JUVENILE ADMIN	118,536	118,536
504005 DOWNSIZING	41,912	41,912
504020 JUVENILE	5,766	5,766
505015 SUBSTANCE ABUSE	53,445	53,445
505020 COMM & VICTIM	11,392	11,392
505025 SHELTER CARE	18,424	18,424
Direct Billed	0	0
Total	1,392,915	1,392,915

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 703030 PUBLIC HEALTH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	511,562			511,562
51285 OHP APPLICATION ASSISTANCE	(12,000)			
INTRADEPT CHARGES	(39,267)			
CAPITAL OUTLAY	0			
Total Deductions:	<u>(51,267)</u>			(51,267)
Total Allocated Additions:			<u>0</u>	0
Total To Be Allocated:	<u><u>460,295</u></u>	<u><u>0</u></u>		<u><u>460,295</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 703030 PUBLIC HEALTH

	Total	General & Admin	DEPT ADMIN	PUB.HEALTH MGR
Wages & Benefits				
SALARIES & WAGES	170,162	0	64,372	105,790
FRINGE BENEFITS	64,843	0	24,530	40,313
Other Expense & Cost				
51285 PROFESSIONAL SVCS	174,000	0	65,824	108,176
*51285 OHP APPLICATION ASSISTANCE	12,000	12,000	0	0
OTHER MATERIALS & SUPPLIES	50,290	0	19,025	31,265
OTHER SPEC EXPENSES	1,000	0	378	622
INTERDEPT CHARGES	0	0	0	0
*INTRADEPT CHARGES	39,267	39,267	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	0	0	0	0
Departmental Totals				
Total Expenditures	511,562	51,267	174,129	286,166
Deductions				
Total Deductions	(51,267)	(51,267)	0	0
Functional Cost				
Functional Cost	460,295	0	174,129	286,166
Allocation Step 1				
1st Allocation	460,295	0	174,129	286,166
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 703030 703030				
Total Allocated	460,295	0	174,129	286,166



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	16.28	13.4679	23,452		23,452		23,452
703010 CLINIC SUPPORT	15.00	12.4090	21,608		21,608		21,608
703010 WIC PROGRAM	23.88	19.7552	34,398		34,398		34,398
703010 COMMUNITY HEALTH-CLINIC	19.81	16.3882	28,537		28,537		28,537
703010 BIO-TERRORISM	7.30	6.0390	10,516		10,516		10,516
703015 MEDICAL EXAMINER	5.58	4.6161	8,038		8,038		8,038
703020 SOLID WASTE & RECYCLING	10.00	8.2727	14,405		14,405		14,405
703025 FIELD TEAM	17.30	14.3117	24,921		24,921		24,921
703035 HEALTH EDUCATION	5.73	4.7402	8,254		8,254		8,254
SubTotal	120.88	100.0000	174,129		174,129		174,129
TOTAL	120.88	100.0000	174,129		174,129		174,129

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	4.24	4.2400	12,133		12,133		12,133
703010 CLINIC SUPPORT	15.21	15.2100	43,526		43,526		43,526
703010 WIC PROGRAM	24.63	24.6300	70,484		70,484		70,484
703010 COMMUNITY HEALTH-CLINIC	20.70	20.7000	59,236		59,236		59,236
703010 BIO-TERRORISM	8.39	8.3900	24,009		24,009		24,009
703025 FIELD TEAM	20.18	20.1800	57,748		57,748		57,748
703035 HEALTH EDUCATION	6.65	6.6500	19,030		19,030		19,030
SubTotal	100.00	100.0000	286,166		286,166		286,166
TOTAL	100.00	100.0000	286,166		286,166		286,166

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 703030 PUBLIC HEALTH

Receiving Department	Total	DEPT ADMIN	PUB.HEALTH MGR
701000 EMERGENCY	12,133	0	12,133
703005 ENVIRONMENT	23,452	23,452	0
703010 CLINIC SUPPORT	65,134	21,608	43,526
703010 WIC PROGRAM	104,882	34,398	70,484
703010 COMMUNITY	87,773	28,537	59,236
703010 BIO-TERRORISM	34,525	10,516	24,009
703015 MEDICAL EXAMINER	8,038	8,038	0
703020 SOLID WASTE &	14,405	14,405	0
703025 FIELD TEAM	82,669	24,921	57,748
703035 HEALTH	27,284	8,254	19,030
Direct Billed	0	0	0
Total	460,295	174,129	286,166

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 704000 HHS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	843,893			843,893
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
101000 BOARD OF COMMIS	2,447	936	3,383	
151000 ADMIN OFFICE	7,797	870	8,667	
201000 COUNTY COUNSEL	18,448	3,848	22,296	
251000 COUNTY AUDITOR	814	71	885	
351005 COMMUNICATIONS	604	47	651	
351500 FINANCIAL MGMT	6,149	620	6,769	
352000 HUMAN RESOURCE	8,746	875	9,621	
352500 INFO TECHNOLOGY SVCS	220,003	55,207	275,210	
353000 PURCHASING	179	15	194	
353500 FACILITIES MANAGEMENT	27,475	1,254	28,729	
357010 LIABILITY INSUR	1,567	23	1,590	
704000 HHS ADMIN		34,342	34,342	
BUILDING DEBT INTEREST		3,176	3,176	
BUILDING DEPRECIATION		5,563	5,563	
Total Allocated Additions:	<u>294,229</u>	<u>106,847</u>	<u>401,076</u>	401,076
Total To Be Allocated:	<u><u>1,138,122</u></u>	<u><u>106,847</u></u>		<u><u>1,244,969</u></u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 704000 HHS ADMIN

	Total	General & Admin	DEPT ADMIN	ADMIN MANAGER
Wages & Benefits				
SALARIES & WAGES	643,279	0	586,477	56,802
FRINGE BENEFITS	275,306	0	250,996	24,310
Other Expense & Cost				
MATERIALS & SUPPLIES	43,908	0	40,031	3,877
OTHER SPEC EXPENSES	0	0	0	0
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS ITS CHARGES	(118,600)	0	(108,128)	(10,472)
Departmental Totals				
Total Expenditures	843,893	0	769,376	74,517
Deductions				
Total Deductions	0	0	0	0
Functional Cost	843,893	0	769,376	74,517
Allocation Step 1				
Inbound- All Others	294,229	294,229	0	0
Reallocate Admin Costs		(294,229)	268,248	25,981
1st Allocation	1,138,122	0	1,037,624	100,498
Allocation Step 2				
Inbound- All Others	106,847	106,847	0	0
Reallocate Admin Costs		(106,847)	97,412	9,435
2nd Allocation	106,847	0	97,412	9,435
Total For 704000 704000 HHS				
Total Allocated	1,244,969	0	1,135,036	109,933



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	1.14	1.1399	11,828		11,828	1,148	12,976
703000 PUBLIC HEALTH	0.98	0.9799	10,168		10,168	987	11,155
703005 ENVIRONMENT HEALTH	5.82	5.8194	60,384		60,384	5,863	66,247
703010 CLINIC SUPPORT	4.68	4.6795	48,556		48,556	4,714	53,270
703010 WIC PROGRAM	8.39	8.3892	87,048		87,048	8,452	95,500
703010 COMMUNITY HEALTH-CLINIC	7.89	7.8892	81,860		81,860	7,948	89,808
703010 BIO-TERRORISM	2.77	2.7697	28,739		28,739	2,790	31,529
703015 MEDICAL EXAMINER	1.95	1.9498	20,232		20,232	1,964	22,196
703020 SOLID WASTE & RECYCLING	3.64	3.6396	37,766		37,766	3,667	41,433
703025 FIELD TEAM	6.28	6.2794	65,156		65,156	6,326	71,482
703035 HEALTH EDUCATION	2.07	2.0698	21,477		21,477	2,085	23,562
704000 HHS ADMIN	3.31	3.3097	34,342		34,342		34,342
705000 CHILDREN & FAMILY SVCS	3.66	3.6596	37,973		37,973	3,687	41,660
706000 HUMAN SERVICES	0.85	0.8499	8,819		8,819	856	9,675
706010 MENTAL HEALTH SERVICES	5.76	5.7594	59,761		59,761	5,802	65,563
706015 CHILDREN'S HUMAN SERVICES	2.03	2.0298	21,062		21,062	2,045	23,107
706020 ALCOHOL & DRUG SERVICES	2.64	2.6397	27,391		27,391	2,659	30,050
706025 DEVELOP DISABILIT	12.47	12.4689	129,377		129,377	12,565	141,942
708000 OREGON HEALTH PLAN	9.64	9.6390	100,017		100,017	9,711	109,728
709000 ANIMAL SERVICES	7.04	7.0393	73,041		73,041	7,092	80,133
751000 VETERANS SERVICES	2.87	2.8697	29,777		29,777	2,891	32,668
752000 AGENCY ON AGING	4.13	4.1296	42,850		42,850	4,160	47,010
SubTotal	100.01	100.0000	1,037,624		1,037,624	97,412	1,135,036
TOTAL	100.01	100.0000	1,037,624		1,037,624	97,412	1,135,036

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

Allocation Source: FY 09-10 ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	5	5.0000	5,025		5,025	472	5,497
703005 ENVIRONMENT HEALTH	40	40.0000	40,199		40,199	3,774	43,973
703015 MEDICAL EXAMINER	5	5.0000	5,025		5,025	472	5,497
703020 SOLID WASTE & RECYCLING	50	50.0000	50,249		50,249	4,717	54,966
SubTotal	100	100.0000	100,498		100,498	9,435	109,933
TOTAL	100	100.0000	100,498		100,498	9,435	109,933

Allocation Basis: TIME ALLOCATION

Allocation Source: HHS RECORDS

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 704000 HHS ADMIN

Receiving Department	Total	DEPT ADMIN	ADMIN MANAGER
701000 EMERGENCY	12,976	12,976	0
702000 JAIL HEALTH CARE	5,497	0	5,497
703000 PUBLIC HEALTH	11,155	11,155	0
703005 ENVIRONMENT	110,220	66,247	43,973
703010 CLINIC SUPPORT	53,270	53,270	0
703010 WIC PROGRAM	95,500	95,500	0
703010 COMMUNITY	89,808	89,808	0
703010 BIO-TERRORISM	31,529	31,529	0
703015 MEDICAL EXAMINER	27,693	22,196	5,497
703020 SOLID WASTE &	96,399	41,433	54,966
703025 FIELD TEAM	71,482	71,482	0
703035 HEALTH	23,562	23,562	0
704000 HHS ADMIN	34,342	34,342	0
705000 CHILDREN &	41,660	41,660	0
706000 HUMAN SERVICES	9,675	9,675	0
706010 MENTAL HEALTH	65,563	65,563	0
706015 CHILDREN'S HUMAN	23,107	23,107	0
706020 ALCOHOL & DRUG	30,050	30,050	0
706025 DEVELOP DISABILIT	141,942	141,942	0
708000 OREGON HEALTH	109,728	109,728	0
709000 ANIMAL SERVICES	80,133	80,133	0
751000 VETERANS	32,668	32,668	0
752000 AGENCY ON AGING	47,010	47,010	0
Direct Billed	0	0	0
Total	1,244,969	1,135,036	109,933

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 OHP Mental Health.

Schedule 20.1

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department 706005 HUMAN SVCS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	913,397			913,397
Telephone monthly-internal	663			
Office Space-internal	2,923			
53010 - Interdpt chg-indirect charges	(493,281)			
53505 - Intradpt chg - General	34,572			
53510 - Intradpt chg-Departmental	(261,267)			
CAPITAL OUTLAY	0			
Total Deductions:	(716,390)			(716,390)
Total Allocated Additions:			0	0
Total To Be Allocated:	197,007	0		197,007

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department 706005 HUMAN SVCS ADMIN

	Total	General & Admin	OHP ADMIN	DEPT ADMIN
Wages & Benefits				
SALARIES & WAGES	106,332	0	53,166	53,166
FRINGE BENEFITS	37,728	0	18,864	18,864
Other Expense & Cost				
*Telephone monthly-internal	(663)	(663)	0	0
*Office Space-internal	(2,923)	(2,923)	0	0
OTHER MATERIALS & SUPPLIES	27,447	0	13,723	13,724
OTHER EXPENDITURES	500	0	250	250
INTERFUND EXPENSES	0	0	0	0
*53010 - Interdpt chg-indirect charges	493,281	493,281	0	0
53015 - Interdpt chg-legal services	15,000	0	7,500	7,500
53025 - Interdpt chg-storage space -arch	10,000	0	5,000	5,000
*53505 - Intradpt chg - General	(34,572)	(34,572)	0	0
*53510 - Intradpt chg-Departmental	261,267	261,267	0	0
*CAPITAL OUTLAY	0	0	0	0
Departmental Totals				
Total Expenditures	913,397	716,390	98,503	98,504
Deductions				
Total Deductions	(716,390)	(716,390)	0	0
Functional Cost	197,007	0	98,503	98,504
Allocation Step 1				
Unallocated Costs	(98,504)	0	0	(98,504)
1st Allocation	98,503	0	98,503	0
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 706005 706005				
Total Allocated	98,503	0	98,503	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	98,503		98,503		98,503
SubTotal	100	100.0000	98,503		98,503		98,503
TOTAL	100	100.0000	98,503		98,503		98,503

Allocation Basis: DIRECT ALLOCATION TO OHP

Allocation Source: HHS ADMIN RECORDS

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department 706005 HUMAN SVCS ADMIN

Receiving Department	Total	OHP ADMIN
708000 OREGON HEALTH	98,503	98,503
Direct Billed	0	0
Total	<u><u>98,503</u></u>	<u><u>98,503</u></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 21.1

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEBT INTEREST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	441,087			441,087
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>441,087</u>	<u>0</u>		<u>441,087</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department BUILDING DEBT INTEREST

	Total	General & Admin	BLDG DEBT INTEREST
Other Expense & Cost			
Juvenile Bldg	106,153	0	106,153
Service Center East (Murray Place)	167,690	0	167,690
PSB - City of Hillsboro space	86,438	0	86,438
PSB - Clean Water Services space	75,806	0	75,806
PSB - Data Work	800	0	800
P5 Parking	4,200	0	4,200
Departmental Totals			
Total Expenditures	441,087	0	441,087
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	441,087	0	441,087
Allocation Step 1			
1st Allocation	441,087	0	441,087
Allocation Step 2			
2nd Allocation	0	0	0
Total For 999990 BUILDING			
Total Allocated	441,087	0	441,087



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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 COMMIS	1,120	0.3708	1,636		1,636		1,636
151000 ADMIN OFFICE	4,364	1.4448	6,373		6,373		6,373
201000 COUNTY COUNSEL	4,648	1.5388	6,788		6,788		6,788
251000 COUNTY AUDITOR	595	0.1970	869		869		869
301000 ELECTIONS	9,765	3.2329	14,260		14,260		14,260
302000 ASSESSMENT & TAXATION	15,978	5.2899	23,333		23,333		23,333
351010 SS-ADMIN	1,056	0.3496	1,542		1,542		1,542
351500 FINANCIAL MGMT	4,086	1.3528	5,967		5,967		5,967
352000 HUMAN RESOURCE	5,279	1.7477	7,709		7,709		7,709
352500 INFO TECHNOLOGY SVCS	13,887	4.5976	20,280		20,280		20,280
353000 PURCHASING	829	0.2745	1,211		1,211		1,211
353500 FACILITIES MANAGEMENT	15,718	5.2038	22,953		22,953		22,953
354500 INTERNAL SERVICES	6,285	2.0808	9,178		9,178		9,178
401000 SHERIFF'S OFFICE ADMIN	4,052	1.3415	5,917		5,917		5,917
402000 DISTRICT PATROL	9,155	3.0310	13,369		13,369		13,369
402000 LOL - LAW ENF SVCS	1,801	0.5963	2,630		2,630		2,630
451000 DISTRICT ATTORNEY	20,635	6.8317	30,134		30,134		30,134
451000 LOL-DISTRICT ATTORNEY	4,767	1.5782	6,961		6,961		6,961
501000 JUVENILE	15,605	5.1664	22,788		22,788		22,788
501000 LOL-JUVENILE	600	0.1986	876		876		876
551000 COMMUNITY CORRECTIONS	15,448	5.1144	22,559		22,559		22,559
551500 LOL COMM CORRECTIONS	2,716	0.8992	3,966		3,966		3,966
601000 LONG RANGE PLANNING	3,401	1.1260	4,967		4,967		4,967
602000 CURRENT PLANNING	6,549	2.1682	9,564		9,564		9,564
602000 BUILDING SERVICES	10,855	3.5938	15,852		15,852		15,852
603000 ENGINEERING	154	0.0510	225		225		225
603000 SURVEY PUBLIC LAND CNR	2,368	0.7840	3,458		3,458		3,458
603000 SURVEY	2,137	0.7075	3,121		3,121		3,121
604000 LUT ADMINISTRATION	2,744	0.9085	4,007		4,007		4,007
703000 PUBLIC HEALTH	18,915	6.2623	27,622		27,622		27,622
704000 HHS ADMIN	2,175	0.7201	3,176		3,176		3,176
705000 CHILDREN & FAMILY SVCS	1,235	0.4089	1,804		1,804		1,804
706000 HUMAN SERVICES	8,242	2.7287	12,036		12,036		12,036



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
708000 OREGON HEALTH PLAN	1,357	0.4493	1,982		1,982		1,982
801000 WASH CO JUSTICE COURT	4,340	1.4369	6,338		6,338		6,338
971000 COOP LIBRARY SERVICES	3,667	1.2140	5,355		5,355		5,355
STATE COURTS	75,519	25.0025	110,281		110,281		110,281
SubTotal	302,047	100.0000	441,087		441,087		441,087
TOTAL	302,047	100.0000	441,087		441,087		441,087

Allocation Basis: OFFICE BUILDING SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total BLDG DEBT INTEREST	
101000 BOARD OF COMMIS	1,636	1,636
151000 ADMIN OFFICE	6,373	6,373
201000 COUNTY COUNSEL	6,788	6,788
251000 COUNTY AUDITOR	869	869
301000 ELECTIONS	14,260	14,260
302000 ASSESSMENT &	23,333	23,333
351010 SS-ADMIN	1,542	1,542
351500 FINANCIAL MGMT	5,967	5,967
352000 HUMAN RESOURCE	7,709	7,709
352500 INFO TECHNOLOGY	20,280	20,280
353000 PURCHASING	1,211	1,211
353500 FACILITIES	22,953	22,953
354500 INTERNAL	9,178	9,178
401000 SHERIFF'S OFFICE	5,917	5,917
402000 DISTRICT PATROL	13,369	13,369
402000 LOL - LAW ENF	2,630	2,630
451000 DISTRICT	30,134	30,134
451000 LOL-DISTRICT	6,961	6,961
501000 JUVENILE	22,788	22,788
501000 LOL-JUVENILE	876	876
551000 COMMUNITY	22,559	22,559
551500 LOL COMM	3,966	3,966
601000 LONG RANGE	4,967	4,967
602000 CURRENT	9,564	9,564
602000 BUILDING	15,852	15,852
603000 ENGINEERING	225	225
603000 SURVEY PUBLIC	3,458	3,458
603000 SURVEY	3,121	3,121
604000 LUT	4,007	4,007
703000 PUBLIC HEALTH	27,622	27,622
704000 HHS ADMIN	3,176	3,176
705000 CHILDREN &	1,804	1,804
706000 HUMAN SERVICES	12,036	12,036
708000 OREGON HEALTH	1,982	1,982
801000 WASH CO JUSTICE	6,338	6,338
971000 COOP LIBRARY	5,355	5,355



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total BLDG DEBT INTEREST	
STATE COURTS	110,281	110,281
Direct Billed	0	0
Total	<u>441,087</u>	<u>441,087</u>

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
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,974,466			2,974,466
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>2,974,466</u>	<u>0</u>		<u>2,974,466</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .3 - Costs Allocated By Activity/Function
For Department BUILDING DEPRECIATION

	Total	General & Admin	BUILDING & COMPONENT	GF EQUIPMENT
Other Expense & Cost				
BLDG & COMPONENT DEPRECIATION	2,006,087	0	2,006,087	0
GF EQUIPMENT DEPRECIATION	968,379	0	0	968,379
Departmental Totals				
Total Expenditures	2,974,466	0	2,006,087	968,379
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,974,466	0	2,006,087	968,379
Allocation Step 1				
1st Allocation	2,974,466	0	2,006,087	968,379
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 999995 BUILDING				
Total Allocated	2,974,466	0	2,006,087	968,379



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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	0.1428	2,864		2,864		2,864
151000 ADMIN OFFICE	4,364	0.5564	11,161		11,161		11,161
201000 COUNTY COUNSEL	4,648	0.5926	11,887		11,887		11,887
251000 COUNTY AUDITOR	595	0.0759	1,522		1,522		1,522
301000 ELECTIONS	9,765	1.2449	24,974		24,974		24,974
302000 ASSESSMENT & TAXATION	15,978	2.0370	40,864		40,864		40,864
351010 SS-ADMIN	996	0.1270	2,547		2,547		2,547
351500 FINANCIAL MGMT	4,086	0.5209	10,450		10,450		10,450
352000 HUMAN RESOURCE	5,279	0.6730	13,501		13,501		13,501
352500 INFO TECHNOLOGY SVCS	13,947	1.7781	35,670		35,670		35,670
353000 PURCHASING	829	0.1057	2,120		2,120		2,120
353500 FACILITIES MANAGEMENT	15,718	2.0038	40,199		40,199		40,199
354000 FLEET MANAGEMENT	2,498	0.3185	6,389		6,389		6,389
354500 INTERNAL SERVICES	6,285	0.8013	16,074		16,074		16,074
356005 PARKS	12,000	1.5298	30,690		30,690		30,690
401000 SHERIFF'S OFFICE ADMIN	71,777	9.1507	183,570		183,570		183,570
402000 DISTRICT PATROL	9,155	1.1671	23,414		23,414		23,414
402000 LOL - LAW ENF SVCS	1,801	0.2296	4,606		4,606		4,606
403000 JAIL	236,000	30.0869	603,572		603,572		603,572
451000 DISTRICT ATTORNEY	20,635	2.6307	52,774		52,774		52,774
451000 LOL-DISTRICT ATTORNEY	4,767	0.6077	12,192		12,192		12,192
501000 JUVENILE	30,906	3.9401	79,042		79,042		79,042
501000 LOL-JUVENILE	1,199	0.1529	3,066		3,066		3,066
551000 COMMUNITY CORRECTIONS	58,400	7.4453	149,359		149,359		149,359
551500 LOL COMM CORRECTIONS	28,971	3.6934	74,094		74,094		74,094
601000 LONG RANGE PLANNING	3,401	0.4336	8,698		8,698		8,698
602000 CURRENT PLANNING	6,549	0.8349	16,749		16,749		16,749
602000 BUILDING SERVICES	10,855	1.3839	27,762		27,762		27,762
603000 ENGINEERING	10,550	1.3450	26,982		26,982		26,982
603000 SURVEY PUBLIC LAND CNR	2,368	0.3019	6,056		6,056		6,056
603000 SURVEY	2,137	0.2724	5,465		5,465		5,465
604000 LUT ADMINISTRATION	2,744	0.3498	7,018		7,018		7,018
605000 CAPITAL PROJECT MGMT	9,717	1.2388	24,851		24,851		24,851

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
606000 LUT OPS & MAINT	15,693	2.0007	40,135		40,135		40,135
651000 HOUSING SERVICES	6,277	0.8002	16,053		16,053		16,053
701000 EMERGENCY MEDICAL SVCS	375	0.0478	959		959		959
703000 PUBLIC HEALTH	27,653	3.5254	70,723		70,723		70,723
704000 HHS ADMIN	2,175	0.2773	5,563		5,563		5,563
705000 CHILDREN & FAMILY SVCS	1,235	0.1574	3,159		3,159		3,159
706000 HUMAN SERVICES	8,242	1.0508	21,079		21,079		21,079
708000 OREGON HEALTH PLAN	1,357	0.1730	3,471		3,471		3,471
709000 ANIMAL SERVICES	9,200	1.1729	23,529		23,529		23,529
801000 WASH CO JUSTICE COURT	4,340	0.5533	11,100		11,100		11,100
851000 LAW LIBRARY	4,492	0.5727	11,488		11,488		11,488
961000 WATERMASTER	1,755	0.2237	4,488		4,488		4,488
971000 COOP LIBRARY SERVICES	3,667	0.4675	9,378		9,378		9,378
971015 WEST SLOPE LIBRARY	1,000	0.1275	2,558		2,558		2,558
STATE COURTS	86,574	11.0371	221,414		221,414		221,414
WCCCA (911 Center)	316	0.0403	808		808		808
SubTotal	784,391	100.0000	2,006,087		2,006,087		2,006,087
TOTAL	784,391	100.0000	2,006,087		2,006,087		2,006,087

Allocation Basis: BLDG DEPRECIATION SQUARE FOOTAGE

Allocation Source: FACILITIES MANAGEMENT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
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
201000 COUNTY COUNSEL	50,692	0.3490	3,379		3,379		3,379
301000 ELECTIONS	384,245	2.6453	25,616		25,616		25,616
302000 ASSESSMENT & TAXATION	319,726	2.2011	21,315		21,315		21,315
351500 FINANCIAL MGMT	250,147	1.7221	16,676		16,676		16,676
352500 INFO TECHNOLOGY SVCS	10,287,365	70.8218	685,825		685,825		685,825
353500 FACILITIES MANAGEMENT	348,349	2.3982	23,223		23,223		23,223
356005 PARKS	8,883	0.0612	592		592		592
401000 SHERIFF'S OFFICE ADMIN	375,058	2.5820	25,004		25,004		25,004
402000 LAW ENF SVCS	1,176,433	8.0990	78,429		78,429		78,429
403000 JAIL	931,974	6.4160	62,132		62,132		62,132
451000 DISTRICT ATTORNEY	38,637	0.2660	2,576		2,576		2,576
703000 PUBLIC HEALTH	204,180	1.4056	13,612		13,612		13,612
709000 ANIMAL SERVICES	113,966	0.7846	7,598		7,598		7,598
961000 WATERMASTER	36,033	0.2481	2,402		2,402		2,402
SubTotal	14,525,688	100.0000	968,379		968,379		968,379
TOTAL	14,525,688	100.0000	968,379		968,379		968,379

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

Allocation Source: FIXED ASSET REPORT

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING &	GF EQUIPMENT
101000 BOARD OF COMMIS	2,864	2,864	0
151000 ADMIN OFFICE	11,161	11,161	0
201000 COUNTY COUNSEL	15,266	11,887	3,379
251000 COUNTY AUDITOR	1,522	1,522	0
301000 ELECTIONS	50,590	24,974	25,616
302000 ASSESSMENT &	62,179	40,864	21,315
351010 SS-ADMIN	2,547	2,547	0
351500 FINANCIAL MGMT	27,126	10,450	16,676
352000 HUMAN RESOURCE	13,501	13,501	0
352500 INFO TECHNOLOGY	721,495	35,670	685,825
353000 PURCHASING	2,120	2,120	0
353500 FACILITIES	63,422	40,199	23,223
354000 FLEET	6,389	6,389	0
354500 INTERNAL	16,074	16,074	0
356005 PARKS	31,282	30,690	592
401000 SHERIFF'S OFFICE	208,574	183,570	25,004
402000 LAW ENF SVCS	78,429	0	78,429
402000 DISTRICT PATROL	23,414	23,414	0
402000 LOL - LAW ENF	4,606	4,606	0
403000 JAIL	665,704	603,572	62,132
451000 DISTRICT	55,350	52,774	2,576
451000 LOL-DISTRICT	12,192	12,192	0
501000 JUVENILE	79,042	79,042	0
501000 LOL-JUVENILE	3,066	3,066	0
551000 COMMUNITY	149,359	149,359	0
551500 LOL COMM	74,094	74,094	0
601000 LONG RANGE	8,698	8,698	0
602000 CURRENT	16,749	16,749	0
602000 BUILDING	27,762	27,762	0
603000 ENGINEERING	26,982	26,982	0
603000 SURVEY PUBLIC	6,056	6,056	0
603000 SURVEY	5,465	5,465	0
604000 LUT	7,018	7,018	0
605000 CAPITAL PROJECT	24,851	24,851	0
606000 LUT OPS & MAINT	40,135	40,135	0
651000 HOUSING	16,053	16,053	0



WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 10-11
Based on the Adopted Budget from FY 09-10
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING &	GF EQUIPMENT
701000 EMERGENCY	959	959	0
703000 PUBLIC HEALTH	84,335	70,723	13,612
704000 HHS ADMIN	5,563	5,563	0
705000 CHILDREN &	3,159	3,159	0
706000 HUMAN SERVICES	21,079	21,079	0
708000 OREGON HEALTH	3,471	3,471	0
709000 ANIMAL SERVICES	31,127	23,529	7,598
801000 WASH CO JUSTICE	11,100	11,100	0
851000 LAW LIBRARY	11,488	11,488	0
961000 WATERMASTER	6,890	4,488	2,402
971000 COOP LIBRARY	9,378	9,378	0
971015 WEST SLOPE	2,558	2,558	0
STATE COURTS	221,414	221,414	0
WCCCA (911 Center)	808	808	0
Direct Billed	0	0	0
Total	2,974,466	2,006,087	968,379