



Washington County, Oregon

County-Wide - Full Cost

Department of Support Services Finance Division

Cost Allocation Plan

Based on Budget
expenditures for
Fiscal Year 2024 – 2025

Washington County, Oregon

County-Wide - Full Cost

Department of Support Services

Finance Division

Cost Allocation Plan

Based on Budget
expenditures for Fiscal Year
2024 – 2025

**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the indirect cost rate plan submitted herewith and to the best of my knowledge and belief.

1. All costs included in this plan dated December 11, 2023 to establish cost allocations or billings for fiscal year ended June 30, 2022 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.
3. The covered telecommunications and video surveillance services or equipment mentioned in Section 889 of the National Defense Authorization Act of 2019 and covered at §2 CFR Part 200.216, which are unallowable, were not charged as part of the indirect cost proposal directly or indirectly to Federal awards.

I declare that the foregoing is true and correct.

_____ Washington County, Oregon _____
Government Unit

Signature

Gregory A. Munn

Digitally signed by Gregory A.

Munn

Date: 2024.04.25 13:11:43 -07'00'

Name of Official

Title

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

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Section A: Cost Allocation Methodology and Process

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Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for WASHINGTON COUNTY, OREGON. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2025.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the

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Cost Allocation Methodology and Process

benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll*

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Forward column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

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Cost Allocation Methodology and Process

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section C: Cost Allocation Plan

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule A - Allocated Costs By Department

Central Service Departments	CLEAN WATER SERVICES (CWS)	162000 NON-DEPARTMENTAL	167500 Affordable Housing Development Su	168000 ESPD	169600 COMMUNITY NETWORK
101000 BOARD OF COMMIS	0	195	0	0	424
151000 ADMIN OFFICE	0	250	0	0	542
201000 COUNTY COUNSEL	0	0	0	1,127	0
251000 COUNTY AUDITOR	0	429	0	0	1,026
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	2,435	0	0	1,208
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	184	0	0	500
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	0	3,492	0	1,127	3,700

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Schedule A - Allocated Costs By Department

Central Service Departments	301000 ELECTIONS	302000 ASSESSMENT & TAXATION	354000 FLEET MANAGEMENT	354100 FLEET REPLACEMENT	354500 INTERNAL SERVICES
101000 BOARD OF COMMIS	7,960	66,985	15,572	9,256	4,103
151000 ADMIN OFFICE	19,710	189,538	39,492	29,392	11,294
201000 COUNTY COUNSEL	75,196	412,917	0	0	0
251000 COUNTY AUDITOR	7,874	39,455	3,493	11,927	1,068
302020 A&T-SS	322,593	2,096,873	0	0	0
311000 DEI	4,930	53,736	9,860	0	2,761
321000 COUNTY EMERGENCY MGMT	5,240	57,120	10,481	0	2,935
351010 SS-ADMIN	2,298	25,048	4,596	0	1,287
351500 FINANCIAL MGMT	29,718	265,657	83,450	34,937	32,080
352000 HUMAN RESOURCE	30,642	334,001	78,826	0	17,160
352500 INFO TECHNOLOGY SVCS	463,521	2,064,216	220,498	0	54,788
353000 PURCHASING	3,003	10,907	22,314	1,212	12,435
353500 FACILITIES MANAGEMENT	359,467	465,060	154,018	0	94,973
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	98,947	124,046	40,846	0	17,621
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	466	929	0	0	297
BUILDING DEPRECIATION	93,461	105,420	32,228	0	22,157
Allocated Costs for Fiscal 2025	1,525,027	6,311,910	715,674	86,723	274,957

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Schedule A - Allocated Costs By Department

Central Service Departments	355500 BLDG EQUIP REPLACEMENT	356005 PARKS	356010 METZGER PARK	357005 LIFE INSURANCE	357010 WORKERS COMP INSURANCE
101000 BOARD OF COMMIS	12,188	6,886	276	457	4,208
151000 ADMIN OFFICE	17,411	18,336	527	584	5,589
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	7,077	172	31	200	2,236
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	4,930	0	0	0
321000 COUNTY EMERGENCY MGMT	0	5,240	0	0	0
351010 SS-ADMIN	0	2,298	0	0	0
351500 FINANCIAL MGMT	20,999	106,586	10,496	5,206	17,790
352000 HUMAN RESOURCE	0	30,642	0	0	0
352500 INFO TECHNOLOGY SVCS	0	110,934	2,887	0	0
353000 PURCHASING	1,264	15,122	3,161	1,291	1,027
353500 FACILITIES MANAGEMENT	0	145,209	55,310	0	0
357500 RISK MANAGEMENT	0	0	0	0	591,456
357010 LIABILITY INSUR	0	61,694	7,134	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	48,528	17,772	0	0
Allocated Costs for Fiscal 2025	58,939	556,577	97,594	7,737	622,306

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Central Service Departments	357005 MEDICAL INSURANCE	357005 UNEMPLOYMENT INS	358000 ITS CAPITAL ACQUISITION	358000 FACILITIES CAPITAL PROJ	358000 GREENSPACE CAP PROJ.
101000 BOARD OF COMMIS	40,262	224	5,573	38,436	53
151000 ADMIN OFFICE	62,458	831	9,790	51,987	375
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	25,314	298	3,975	21,050	188
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	77,408	5,421	30,548	62,144	843
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	4,531	263	17,809	17,810	79
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	209,972	7,037	67,696	191,426	1,537

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Central Service Departments	358000 EMERGENCY COMM SYS	401000 LOL - S.O. ADMIN	402000 LAW ENF SVCS	402000 DISTRICT PATROL	402000 LOL - LAW ENF SVCS
101000 BOARD OF COMMIS	3,518	10,129	98,114	97,736	42,460
151000 ADMIN OFFICE	4,498	27,248	263,557	258,024	112,192
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	1,840	1,652	73,858	17,356	7,473
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	7,395	71,434	68,821	29,949
321000 COUNTY EMERGENCY MGMT	0	7,861	75,933	73,156	31,835
351010 SS-ADMIN	0	3,447	33,298	32,080	13,960
351500 FINANCIAL MGMT	7,043	19,266	218,609	118,031	70,377
352000 HUMAN RESOURCE	0	49,400	534,712	526,950	228,941
352500 INFO TECHNOLOGY SVCS	0	184,007	1,763,410	1,448,993	633,942
353000 PURCHASING	1,739	2,476	22,973	13,673	9,063
353500 FACILITIES MANAGEMENT	0	192,394	1,462,420	662,734	266,018
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	45,525	984,803	1,050,984	485,610
401000 SHERIFF'S OFFICE ADMIN	0	190,238	0	2,832,188	1,161,764
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	432	85
BUILDING DEPRECIATION	0	41,298	345,516	149,234	59,706
Allocated Costs for Fiscal 2025	18,637	782,335	5,948,637	7,350,392	3,153,375

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Central Service Departments	402005 GF PATROL OPERATIONS	402010 GF INVESTIGATIONS	402015 GF RECORDS	402020 GF PUBLIC AFFAIRS	402030 GF CIVIL
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	1,458,588	729,689	187,901	67,086	137,938
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	1,458,588	729,689	187,901	67,086	137,938

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Central Service Departments	402035 GF PERMITS	402040 GF FORENSICS	402045 GF EVIDENCE	402050 SO Service Admin	403000 JAIL
101000 BOARD OF COMMIS	0	0	0	0	131,756
151000 ADMIN OFFICE	0	0	0	0	355,042
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	97,827
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	96,504
321000 COUNTY EMERGENCY MGMT	0	0	0	0	102,582
351010 SS-ADMIN	0	0	0	0	44,986
351500 FINANCIAL MGMT	0	0	0	0	164,322
352000 HUMAN RESOURCE	0	0	0	0	755,470
352500 INFO TECHNOLOGY SVCS	0	0	0	0	2,348,362
353000 PURCHASING	0	0	0	0	21,867
353500 FACILITIES MANAGEMENT	0	0	0	0	4,523,879
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	850,405
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	2,965,334
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	1,189,037
Allocated Costs for Fiscal 2025	0	0	0	0	13,647,372

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Central Service Departments	403000 JAIL COMMISSARY	403000 LOL - JAIL	403010 JAIL HOUSING	403025 JAIL INTAKE/RELEASE	403500 JAIL HEALTH CARE
101000 BOARD OF COMMIS	692	14,723	0	0	6,593
151000 ADMIN OFFICE	3,362	39,318	0	0	8,431
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	108	2,518	0	0	15,492
302020 A&T-SS	0	0	0	0	0
311000 DEI	493	10,599	0	0	0
321000 COUNTY EMERGENCY MGMT	524	11,267	0	0	0
351010 SS-ADMIN	230	4,941	0	0	0
351500 FINANCIAL MGMT	7,101	22,450	0	0	10,903
352000 HUMAN RESOURCE	3,064	81,965	0	0	0
352500 INFO TECHNOLOGY SVCS	10,858	259,650	0	0	313
353000 PURCHASING	1,054	3,398	0	0	395
353500 FACILITIES MANAGEMENT	3,196	359,586	0	0	3,058
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	1,180	99,102	0	0	230
401000 SHERIFF'S OFFICE ADMIN	0	345,086	0	0	0
403005 JAIL ADMIN	8,185	175,969	890,077	646,584	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	841	94,258	0	0	805
Allocated Costs for Fiscal 2025	40,887	1,524,830	890,077	646,584	46,220

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Central Service Departments	404000 COURT SECURITY FUND	406005 TRI-MET CONTRACT	406030 GASTON LAW ENF SVCS	406035 BANKS CONTRACT	406050 WIN Contracts
101000 BOARD OF COMMIS	604	24	0	0	62
151000 ADMIN OFFICE	1,818	31	0	0	79
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	770	2	0	0	5
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	14,602	658	0	0	1,555
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	5,467	0	0	0
353000 PURCHASING	342	0	0	0	659
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	8,928	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	18,137	15,109	0	0	2,359

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Central Service Departments	406060 TASKFORCE REIMBURSABLES	406065 CORNELIUS LAW ENF SVCS	406070-Nike Services	409000 FORFEITURES	451000 DISTRICT ATTORNEY
101000 BOARD OF COMMIS	353	0	651	0	68,556
151000 ADMIN OFFICE	451	0	1,786	0	190,690
201000 COUNTY COUNSEL	0	0	0	31,100	48,606
251000 COUNTY AUDITOR	27	0	14	0	44,161
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	493	0	53,292
321000 COUNTY EMERGENCY MGMT	0	0	524	0	56,649
351010 SS-ADMIN	0	0	230	0	24,841
351500 FINANCIAL MGMT	4,320	0	2,941	0	101,981
352000 HUMAN RESOURCE	0	0	3,923	0	331,244
352500 INFO TECHNOLOGY SVCS	0	0	0	0	1,221,097
353000 PURCHASING	211	79	0	0	13,251
353500 FACILITIES MANAGEMENT	0	0	0	0	589,346
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	23,270	129,296
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	946
BUILDING DEPRECIATION	0	0	0	0	126,504
Allocated Costs for Fiscal 2025	5,361	79	10,561	54,370	3,000,460

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Central Service Departments	451000 LOL-DISTRICT ATTORNEY	501000 JUVENILE	501000 LOL-JUVENILE	501005 JUVENILE BASIC SERVICES	501005 LOL-JUVENILE BASIC SVCS
101000 BOARD OF COMMIS	16,653	27,029	6,881	0	0
151000 ADMIN OFFICE	46,550	72,684	18,806	0	0
201000 COUNTY COUNSEL	0	33,222	0	0	0
251000 COUNTY AUDITOR	2,324	20,282	1,066	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	13,064	19,719	5,176	0	0
321000 COUNTY EMERGENCY MGMT	13,887	20,962	5,502	0	0
351010 SS-ADMIN	6,090	9,192	2,413	0	0
351500 FINANCIAL MGMT	20,853	46,065	13,506	0	0
352000 HUMAN RESOURCE	81,202	122,569	32,174	0	0
352500 INFO TECHNOLOGY SVCS	245,043	631,064	116,062	0	0
353000 PURCHASING	975	11,065	7,087	0	0
353500 FACILITIES MANAGEMENT	122,421	359,785	28,693	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	30,517	101,883	12,563	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	2,277,453	72,150
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	227	666	28	0	0
BUILDING DEPRECIATION	26,278	83,832	6,159	0	0
Allocated Costs for Fiscal 2025	626,082	1,560,019	256,116	2,277,453	72,150

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Central Service Departments	501010 JUVENILE SHELTER CARE	501015 JUV SECURE DETENTION	501025 HOME DETENTION	502000 CONCILIATION PROGRAM	504000 JUVENILE GRANTS
101000 BOARD OF COMMIS	0	0	0	2,452	2,446
151000 ADMIN OFFICE	0	0	0	6,948	6,463
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	295	394
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	1,972	1,725
321000 COUNTY EMERGENCY MGMT	0	0	0	2,096	1,834
351010 SS-ADMIN	0	0	0	919	804
351500 FINANCIAL MGMT	0	0	0	31,049	11,652
352000 HUMAN RESOURCE	0	0	0	12,257	10,725
352500 INFO TECHNOLOGY SVCS	0	0	0	42,570	39,790
353000 PURCHASING	0	0	0	659	53
353500 FACILITIES MANAGEMENT	0	0	0	11,951	11,951
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	4,491	4,491
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	60,013	147,672	13,149	31,018	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	2,565	2,565
Allocated Costs for Fiscal 2025	60,013	147,672	13,149	151,242	94,894

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Central Service Departments	504005 DOWNSIZING	504020 JUVENILE RESTITUTION	505000 STATE HIGH-RISK PREVENT	505015 SUBSTANCE ABUSE PROGRAMS	505020 COMM & VICTIM SVCS
101000 BOARD OF COMMIS	0	0	9,370	0	0
151000 ADMIN OFFICE	0	0	24,847	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	1,646	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	6,655	0	0
321000 COUNTY EMERGENCY MGMT	0	0	7,075	0	0
351010 SS-ADMIN	0	0	3,102	0	0
351500 FINANCIAL MGMT	0	0	19,711	0	0
352000 HUMAN RESOURCE	0	0	41,367	0	0
352500 INFO TECHNOLOGY SVCS	0	0	145,559	0	0
353000 PURCHASING	0	0	2,002	0	0
353500 FACILITIES MANAGEMENT	0	0	53,804	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	14,570	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	38,772	14,160	0	105,191	17,869
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	11,549	0	0
Allocated Costs for Fiscal 2025	38,772	14,160	341,258	105,191	17,869

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Central Service Departments	505025 SHELTER CARE SUPPLEMENT	551000 COMMUNITY CORRECTIONS	551500 LOL COMM CORRECTIONS	601000 LONG RANGE PLANNING	602000 CURRENT PLANNING
101000 BOARD OF COMMIS	0	69,735	20,386	17,335	8,833
151000 ADMIN OFFICE	0	190,196	56,566	46,727	24,220
201000 COUNTY COUNSEL	0	18,302	0	204,171	7,891
251000 COUNTY AUDITOR	0	10,858	2,912	12,838	1,359
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	52,257	15,776	12,704	6,665
321000 COUNTY EMERGENCY MGMT	0	55,548	16,769	13,504	7,085
351010 SS-ADMIN	0	24,359	7,353	5,922	3,107
351500 FINANCIAL MGMT	0	138,695	27,817	25,158	43,855
352000 HUMAN RESOURCE	0	398,483	131,969	78,965	41,428
352500 INFO TECHNOLOGY SVCS	0	1,131,565	278,677	306,275	196,407
353000 PURCHASING	0	25,502	3,794	10,617	5,796
353500 FACILITIES MANAGEMENT	0	1,081,240	489,890	131,957	113,881
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	293,975	92,484	31,288	20,784
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	44,167	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	681	128	197	240
BUILDING DEPRECIATION	0	253,404	118,353	28,325	24,445
Allocated Costs for Fiscal 2025	44,167	3,744,798	1,262,874	925,984	505,997

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Central Service Departments	602000 BUILDING SERVICES	603000 ENGINEERING	603000 SURVEY PUBLIC LAND CNR	603000 SURVEY	604000 LUT ADMINISTRATION
101000 BOARD OF COMMIS	33,136	34,025	2,582	3,150	15,972
151000 ADMIN OFFICE	93,754	91,428	9,047	9,191	44,012
201000 COUNTY COUNSEL	12,732	13,793	0	0	37,068
251000 COUNTY AUDITOR	6,892	5,626	1,266	871	2,334
302020 A&T-SS	0	0	0	0	0
311000 DEI	24,506	24,787	1,868	2,258	12,201
321000 COUNTY EMERGENCY MGMT	26,050	26,349	1,986	2,400	12,970
351010 SS-ADMIN	11,423	11,554	871	1,052	5,687
351500 FINANCIAL MGMT	145,108	96,862	29,405	40,612	42,696
352000 HUMAN RESOURCE	152,323	173,950	15,122	17,542	75,840
352500 INFO TECHNOLOGY SVCS	790,219	649,924	52,544	59,004	310,559
353000 PURCHASING	9,142	18,046	369	53	2,292
353500 FACILITIES MANAGEMENT	218,692	216,700	13,329	40,962	154,483
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	164,762	243,164	19,633	18,013	31,727
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	408	0	53	50	153
BUILDING DEPRECIATION	46,943	46,515	2,861	8,793	33,160
Allocated Costs for Fiscal 2025	1,736,091	1,652,723	150,937	203,951	781,154

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Central Service Departments	504500 ROAD FUND ADMIN	605000 CAPITAL PROJECT MGMT	606000 LUT OPS & MAINT	606500 TIF ROAD PROJECT	606500 MSTIP 3
101000 BOARD OF COMMIS	7,662	30,802	80,458	0	135,494
151000 ADMIN OFFICE	55,063	84,515	208,672	0	173,256
201000 COUNTY COUNSEL	0	298,133	23,408	0	0
251000 COUNTY AUDITOR	22,308	4,656	15,223	0	70,224
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	23,343	54,722	0	0
321000 COUNTY EMERGENCY MGMT	0	24,813	58,169	0	0
351010 SS-ADMIN	0	10,881	25,508	0	0
351500 FINANCIAL MGMT	61,214	38,307	203,431	0	219,697
352000 HUMAN RESOURCE	0	160,294	431,345	0	0
352500 INFO TECHNOLOGY SVCS	0	580,882	957,895	0	0
353000 PURCHASING	4,663	11,697	79,115	0	27,030
353500 FACILITIES MANAGEMENT	0	210,491	531,454	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	110,570	636,397	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	45,182	111,593	0	0
Allocated Costs for Fiscal 2025	150,910	1,634,568	3,417,389	0	625,700

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Central Service Departments	606500 ROAD CAPITAL PROJECT	606500 OTIA CAP PROJECTS	606500 TDT	606500 NORTH BETHANY SDC	606500 BONNY SLOPE SDC
101000 BOARD OF COMMIS	27,665	0	40,932	794	4,593
151000 ADMIN OFFICE	35,375	0	52,340	1,016	5,873
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	14,352	0	21,236	391	2,418
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	53,155	0	60,764	4,370	7,024
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	12,119	0	421	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	142,666	0	175,695	6,571	19,908

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Central Service Departments	607000 Regional Transportation	607500 MAINT LOCAL IMPROV DIST	608000 URBAN ROAD MAINT DIST	608500 NORTH BETHANY SERVICE DIST	609000 SPECIAL LIGHT DISTRICT #1
101000 BOARD OF COMMIS	5,183	7	10,927	16,619	2,157
151000 ADMIN OFFICE	6,628	497	19,329	21,250	3,897
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	2,711	29	1,143	8,629	1,556
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	9,431	1,315	27,474	23,943	5,873
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	1,818	0	6,876	421	421
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	25,771	1,849	65,748	70,862	13,905

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Central Service Departments	651000 HOUSING SERVICES	652000 Metro Affordable Housing	653000 Metro SHS	661000 FEDERAL HOUSING PROG	662000 LOCAL FUND HOUSING PROG
101000 BOARD OF COMMIS	69,287	20,238	76,120	0	0
151000 ADMIN OFFICE	187,717	25,878	132,807	0	0
201000 COUNTY COUNSEL	264,381	0	0	0	0
251000 COUNTY AUDITOR	1,617	10,476	53,828	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	51,271	0	0	0	0
321000 COUNTY EMERGENCY MGMT	54,500	0	0	0	0
351010 SS-ADMIN	23,899	0	0	0	0
351500 FINANCIAL MGMT	86,586	30,239	173,316	32,256	12,284
352000 HUMAN RESOURCE	318,680	0	0	0	0
352500 INFO TECHNOLOGY SVCS	1,116,235	0	0	0	0
353000 PURCHASING	15,517	4,637	52,876	12,171	2,661
353500 FACILITIES MANAGEMENT	234,787	0	263,275	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	116,030	0	23,147	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	50,318	0	81,176	0	0
Allocated Costs for Fiscal 2025	2,590,826	91,467	856,544	44,428	14,945

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Central Service Departments	663000 AFFORDABLE HOUSING POOL	701000 EMERGENCY MEDICAL SVCS	703000 PUBLIC HEALTH	703005 ENVIRONMENT HEALTH	703010 COMMUNICABLE DISEASE
101000 BOARD OF COMMIS	0	2,495	96,853	0	0
151000 ADMIN OFFICE	0	7,088	267,950	0	0
201000 COUNTY COUNSEL	0	31,763	125,195	0	0
251000 COUNTY AUDITOR	0	155	64,017	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	1,430	74,540	0	0
321000 COUNTY EMERGENCY MGMT	0	1,520	79,235	0	0
351010 SS-ADMIN	0	666	34,746	0	0
351500 FINANCIAL MGMT	12,144	13,008	236,995	0	0
352000 HUMAN RESOURCE	0	8,886	483,194	0	0
352500 INFO TECHNOLOGY SVCS	0	38,252	1,673,663	0	0
353000 PURCHASING	2,476	5,190	67,312	0	0
353500 FACILITIES MANAGEMENT	0	15,766	754,376	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	4,441	341,517	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	16,961	0	163,306	215,611
704005 HHS ADMIN	0	26,127	0	155,656	204,230
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	842	0	0
BUILDING DEPRECIATION	0	3,384	169,296	0	0
Allocated Costs for Fiscal 2025	14,620	177,130	4,469,730	318,962	419,841

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Central Service Departments	703015 MEDICAL EXAMINER	703020 SOLID WASTE & RECYCLING	703025 MATERNAL & CHILD HEALTH	703035 HEPP	703040 VITAL RECORDS
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	62,820	0	138,018	63,086	25,022
704005 HHS ADMIN	59,981	119,226	129,162	58,141	24,287
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	122,801	119,226	267,179	121,227	49,308

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Central Service Departments	703045 WIC	703050 PH Emergency Preparedness	704000 HHS ADMINISTRATION	705000 CHILDREN & FAMILY SVCS	706000 HUMAN SERVICES
101000 BOARD OF COMMIS	0	0	9,987	16,524	96,735
151000 ADMIN OFFICE	0	0	28,019	40,269	170,295
201000 COUNTY COUNSEL	0	0	38,261	1,591	153,576
251000 COUNTY AUDITOR	0	0	6,162	4,657	42,188
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	7,888	9,194	21,169
321000 COUNTY EMERGENCY MGMT	0	0	8,385	9,773	22,502
351010 SS-ADMIN	0	0	3,677	4,286	9,868
351500 FINANCIAL MGMT	0	0	12,371	32,776	184,360
352000 HUMAN RESOURCE	0	0	49,028	62,118	131,578
352500 INFO TECHNOLOGY SVCS	0	0	183,988	221,276	381,745
353000 PURCHASING	0	0	38,755	10,354	37,858
353500 FACILITIES MANAGEMENT	0	0	47,913	28,544	177,846
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	16,746	19,603	203,454
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	181,805	57,230	0	196,712	0
704005 HHS ADMIN	175,895	54,829	0	170,375	21,711
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	108	0	0
BUILDING DEPRECIATION	0	0	10,285	6,127	40,524
Allocated Costs for Fiscal 2025	357,701	112,059	461,572	834,179	1,695,410

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Central Service Departments	706010 MENTAL HEALTH SERVICES	706015 CHILDREN'S HUMAN SERVICES	706020 ALCOHOL & DRUG SERVICES	706025 DEVELOP DISABILIT	Center for Addictions Triage & Treatment
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	457,033	13,247	89,420	0	172,215
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2025	457,033	13,247	89,420	0	172,215

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Central Service Departments	706500 Developmental Disabilities Service	707000 MENTAL HEALTH HB 2145	708500 HEALTH SHARE OREGON	708700 COORDINATED CARE ORG	708900 MH URGENT CARE CTR
101000 BOARD OF COMMIS	63,704	16	0	18,904	6,879
151000 ADMIN OFFICE	181,683	1,077	0	52,698	8,797
201000 COUNTY COUNSEL	6,565	0	0	0	0
251000 COUNTY AUDITOR	7,952	478	0	3,292	3,585
302020 A&T-SS	0	0	0	0	0
311000 DEI	51,813	0	0	14,277	0
321000 COUNTY EMERGENCY MGMT	55,077	0	0	15,176	0
351010 SS-ADMIN	24,152	0	0	6,655	0
351500 FINANCIAL MGMT	70,569	1,776	0	28,349	15,529
352000 HUMAN RESOURCE	322,051	0	0	88,740	0
352500 INFO TECHNOLOGY SVCS	1,114,241	0	0	316,264	0
353000 PURCHASING	2,634	0	0	1,344	1,080
353500 FACILITIES MANAGEMENT	353,764	0	0	0	216,976
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	159,516	0	0	24,434	13,281
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	777,913	0	0	222,629	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	75,936	0	0	0	46,574
Allocated Costs for Fiscal 2025	3,267,570	3,347	0	792,762	312,700

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Central Service Departments	709000 ANIMAL SERVICES	709500 Animal Services gifts & donations	751000 VETERANS SERVICES	752000 AGENCY ON AGING	801000 WASH CO JUSTICE COURT
101000 BOARD OF COMMIS	15,508	0	6,413	17,473	5,572
151000 ADMIN OFFICE	43,657	0	18,275	45,011	15,702
201000 COUNTY COUNSEL	6,896	0	928	3,117	7,427
251000 COUNTY AUDITOR	9,414	0	3,596	3,778	3,338
302020 A&T-SS	0	0	0	0	0
311000 DEI	12,325	0	5,211	11,427	4,437
321000 COUNTY EMERGENCY MGMT	13,101	0	5,539	12,147	4,716
351010 SS-ADMIN	5,745	0	2,429	5,327	2,068
351500 FINANCIAL MGMT	196,166	0	12,138	57,440	15,084
352000 HUMAN RESOURCE	76,606	0	32,389	71,029	27,578
352500 INFO TECHNOLOGY SVCS	248,521	0	107,283	236,791	93,755
353000 PURCHASING	11,302	3,688	2,292	22,578	1,765
353500 FACILITIES MANAGEMENT	159,821	0	71,843	59,589	92,753
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	71,896	0	28,383	22,912	35,280
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	187,303	0	78,380	192,822	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	205
BUILDING DEPRECIATION	41,370	0	15,497	12,791	19,910
Allocated Costs for Fiscal 2025	1,099,629	3,688	390,597	774,233	329,591

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Central Service Departments	851000 LAW LIBRARY	901000 COMMUNITY DEVELOPMENT	902000 HOME FUND	903000 AIR QUALITY	904000 HPOF
101000 BOARD OF COMMIS	1,914	7,817	4,260	1,126	3,007
151000 ADMIN OFFICE	5,482	16,219	7,515	2,678	3,845
201000 COUNTY COUNSEL	663	57,690	0	0	0
251000 COUNTY AUDITOR	51	2,517	1,655	288	1,553
302020 A&T-SS	0	0	0	0	0
311000 DEI	1,479	3,219	1,070	641	0
321000 COUNTY EMERGENCY MGMT	1,572	3,422	1,137	681	0
351010 SS-ADMIN	689	1,501	499	299	0
351500 FINANCIAL MGMT	7,089	34,107	12,403	7,057	6,463
352000 HUMAN RESOURCE	9,193	20,009	6,649	3,983	0
352500 INFO TECHNOLOGY SVCS	31,253	57,849	24,428	14,098	6,761
353000 PURCHASING	1,370	14,042	922	6,270	211
353500 FACILITIES MANAGEMENT	69,368	31,032	6,636	6,636	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	13,803	14,351	8,404	2,296	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	17,099	6,828	1,460	1,460	0
Allocated Costs for Fiscal 2025	161,025	270,602	77,038	47,513	21,839

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Central Service Departments	951000 AGRICULTURE	961000 WATERMASTER	971000 COOP LIBRARY SERVICES	971015 WEST SLOPE LIBRARY	981000 FAIR COMPLEX
101000 BOARD OF COMMIS	521	1,121	53,020	5,219	8,346
151000 ADMIN OFFICE	666	3,101	118,528	15,969	23,790
201000 COUNTY COUNSEL	0	0	2,453	0	20,026
251000 COUNTY AUDITOR	1,199	769	3,636	124	458
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	863	18,241	4,437	5,127
321000 COUNTY EMERGENCY MGMT	0	917	19,389	4,716	5,450
351010 SS-ADMIN	0	402	8,502	2,068	2,390
351500 FINANCIAL MGMT	897	5,267	119,949	14,073	45,633
352000 HUMAN RESOURCE	0	5,362	113,377	27,578	31,868
352500 INFO TECHNOLOGY SVCS	0	47,287	121,376	0	98,702
353000 PURCHASING	105	421	12,988	2,977	19,759
353500 FACILITIES MANAGEMENT	135,048	38,356	137,649	52,469	4,187
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	8,522	6,966	73,374	21,032	19,884
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	183	0	0
BUILDING DEPRECIATION	29,885	8,233	33,624	4,549	1,365
Allocated Costs for Fiscal 2025	176,844	119,065	836,289	155,211	286,985

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Central Service Departments	982000 EVENT CENTER	984000 EVENT CENTER OPS	BANKRUPTCY TAX PAYMENTS	A&T SYSTEM TEAM	COMMUNITY HOUSING FUND
101000 BOARD OF COMMIS	0	4,534	0	0	0
151000 ADMIN OFFICE	0	13,699	0	0	0
201000 COUNTY COUNSEL	0	0	19,495	0	0
251000 COUNTY AUDITOR	0	1,451	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	3,254	0	0	0
321000 COUNTY EMERGENCY MGMT	0	3,459	0	0	0
351010 SS-ADMIN	0	1,517	0	0	0
351500 FINANCIAL MGMT	0	34,279	0	0	0
352000 HUMAN RESOURCE	0	20,224	0	0	0
352500 INFO TECHNOLOGY SVCS	0	66,677	0	0	0
353000 PURCHASING	0	10,802	0	0	0
353500 FACILITIES MANAGEMENT	0	239,914	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	5,639	21,787	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	52,679	0	0	0
Allocated Costs for Fiscal 2025	5,639	474,274	19,495	0	0

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Central Service Departments	OSU EXTENSION SERVICE	RIDE CONNECTION	STATE COURTS	TUALATIN RIVER WATERSHED COUNCIL	VISION ACTION NETWORK
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	3,623	1,685,846	9,981	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	222	105,847	611	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	3,721	0	0
BUILDING DEPRECIATION	0	778	371,197	2,142	0
Allocated Costs for Fiscal 2025	0	4,623	2,166,611	12,734	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule A - Allocated Costs By Department

Central Service Departments	WCCCA (911 Center)	NOT ALLOCATED / EXCLUDED	FOR PLAN USE ONLY	Total Allocated	Direct Billed
101000 BOARD OF COMMIS	0	0	0	1,935,900	0
151000 ADMIN OFFICE	0	129,437	0	4,701,630	0
201000 COUNTY COUNSEL	0	0	0	1,957,694	0
251000 COUNTY AUDITOR	0	0	0	856,985	0
302020 A&T-SS	0	0	0	2,419,466	0
311000 DEI	0	0	0	997,906	0
321000 COUNTY EMERGENCY MGMT	0	0	0	1,060,762	0
351010 SS-ADMIN	0	0	0	465,159	0
351500 FINANCIAL MGMT	0	0	0	4,510,728	0
352000 HUMAN RESOURCE	0	0	0	6,894,617	0
352500 INFO TECHNOLOGY SVCS	0	0	0	23,527,426	0
353000 PURCHASING	0	0	0	812,482	0
353500 FACILITIES MANAGEMENT	5,943	0	0	18,032,293	0
357500 RISK MANAGEMENT	0	0	0	591,456	0
357010 LIABILITY INSUR	446	0	0	7,244,759	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	10,075,813	0
403005 JAIL ADMIN	0	0	0	1,720,815	0
503000 JUVENILE ADMIN	0	0	0	2,821,614	0
703030 PUBLIC HEALTH	0	0	0	1,120,571	0
704005 HHS ADMIN	0	0	0	3,390,582	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	11,044	0
BUILDING DEPRECIATION	1,565	0	0	4,285,339	0
Allocated Costs for Fiscal 2025	7,954	129,437	0	99,435,039	0

WASHINGTON COUNTY, OREGON
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Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
101000 BOARD OF COMMIS	0	0		
151000 ADMIN OFFICE	0	0	0	
201000 COUNTY COUNSEL	0	0		
251000 COUNTY AUDITOR	0	0		
302020 A&T-SS	0	0	0	
311000 DEI	1,111,835	0		
321000 COUNTY EMERGENCY MGMT	0	0		
351010 SS-ADMIN	0	0		
351500 FINANCIAL MGMT	0	0		
352000 HUMAN RESOURCE	0	0	0	
352500 INFO TECHNOLOGY SVCS	0	0	0	
353000 PURCHASING	0	0	0	
353500 FACILITIES MANAGEMENT	0	0	0	
357500 RISK MANAGEMENT	0	0	0	
357010 LIABILITY INSUR	0	0		
401000 SHERIFF'S OFFICE ADMIN	0	0	0	
403005 JAIL ADMIN	0	0	0	
503000 JUVENILE ADMIN	0	0		
703030 PUBLIC HEALTH	0	0	4,734,711	
704005 HHS ADMIN	0	0	12,000	
706005 HUMAN SVCS ADMIN	499,279	0	384,585	
BUILDING DEBT INTEREST	0	0		
BUILDING DEPRECIATION	0	0		
Allocated Costs for Fiscal 2025	1,611,114		5,131,296	106,177,449

WASHINGTON COUNTY, OREGON
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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2025	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
CLEAN WATER SERVICES (CWS)	0	NA	NA	0	0	0
162000 NON-DEPARTMENTAL	3,492	NA	NA	3,492	0	3,492
167500 Affordable Housing Development Su	0	NA	NA	0	0	0
168000 ESPD	1,127	NA	NA	1,127	0	1,127
169600 COMMUNITY NETWORK	3,700	NA	NA	3,700	0	3,700
301000 ELECTIONS	1,525,027	NA	NA	1,525,027	0	1,525,027
302000 ASSESSMENT & TAXATION	6,311,910	NA	NA	6,311,910	0	6,311,910
354000 FLEET MANAGEMENT	715,674	NA	NA	715,674	0	715,674
354100 FLEET REPLACEMENT	86,723	NA	NA	86,723	0	86,723
354500 INTERNAL SERVICES	274,957	NA	NA	274,957	0	274,957
355500 BLDG EQUIP REPLACEMENT	58,939	NA	NA	58,939	0	58,939
356005 PARKS	556,577	NA	NA	556,577	0	556,577
356010 METZGER PARK	97,594	NA	NA	97,594	0	97,594
357005 LIFE INSURANCE	7,737	NA	NA	7,737	0	7,737
357010 WORKERS COMP INSURANCE	622,306	NA	NA	622,306	0	622,306
357005 MEDICAL INSURANCE	209,972	NA	NA	209,972	0	209,972
357005 UNEMPLOYMENT INS	7,037	NA	NA	7,037	0	7,037
358000 ITS CAPITAL ACQUISITION	67,696	NA	NA	67,696	0	67,696
358000 FACILITIES CAPITAL PROJ	191,426	NA	NA	191,426	0	191,426
358000 GREENSPACE CAP PROJ.	1,537	NA	NA	1,537	0	1,537
358000 EMERGENCY COMM SYS	18,637	NA	NA	18,637	0	18,637
401000 LOL - S.O. ADMIN	782,335	NA	NA	782,335	0	782,335
402000 LAW ENF SVCS	5,948,637	NA	NA	5,948,637	0	5,948,637
402000 DISTRICT PATROL	7,350,392	NA	NA	7,350,392	0	7,350,392
402000 LOL - LAW ENF SVCS	3,153,375	NA	NA	3,153,375	0	3,153,375
402005 GF PATROL OPERATIONS	1,458,588	NA	NA	1,458,588	0	1,458,588
402010 GF INVESTIGATIONS	729,689	NA	NA	729,689	0	729,689
402015 GF RECORDS	187,901	NA	NA	187,901	0	187,901
402020 GF PUBLIC AFFAIRS	67,086	NA	NA	67,086	0	67,086
402030 GF CIVIL	137,938	NA	NA	137,938	0	137,938
402035 GF PERMITS	0	NA	NA	0	0	0
402040 GF FORENSICS	0	NA	NA	0	0	0
402045 GF EVIDENCE	0	NA	NA	0	0	0
402050 SO Service Admin	0	NA	NA	0	0	0
403000 JAIL	13,647,372	NA	NA	13,647,372	0	13,647,372
403000 JAIL COMMISSARY	40,887	NA	NA	40,887	0	40,887
403000 LOL - JAIL	1,524,830	NA	NA	1,524,830	0	1,524,830
403010 JAIL HOUSING	890,077	NA	NA	890,077	0	890,077
403025 JAIL INTAKE/RELEASE	646,584	NA	NA	646,584	0	646,584
403500 JAIL HEALTH CARE	46,220	NA	NA	46,220	0	46,220
404000 COURT SECURITY FUND	18,137	NA	NA	18,137	0	18,137
406005 TRI-MET CONTRACT	15,109	NA	NA	15,109	0	15,109
406030 GASTON LAW ENF SVCS	0	NA	NA	0	0	0
406035 BANKS CONTRACT	0	NA	NA	0	0	0
406050 WIN Contracts	2,359	NA	NA	2,359	0	2,359
406060 TASKFORCE REIMBURSABLES	5,361	NA	NA	5,361	0	5,361
406065 CORNELIUS LAW ENF SVCS	79	NA	NA	79	0	79
406070-Nike Services	10,561	NA	NA	10,561	0	10,561
409000 FORFEITURES	54,370	NA	NA	54,370	0	54,370
451000 DISTRICT ATTORNEY	3,000,460	NA	NA	3,000,460	0	3,000,460
451000 LOL-DISTRICT ATTORNEY	626,082	NA	NA	626,082	0	626,082
501000 JUVENILE	1,560,019	NA	NA	1,560,019	0	1,560,019

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501000 LOL-JUVENILE	256,116	NA	NA	256,116	0	256,116
501005 JUVENILE BASIC SERVICES	2,277,453	NA	NA	2,277,453	0	2,277,453
501005 LOL-JUVENILE BASIC SVCS	72,150	NA	NA	72,150	0	72,150
501010 JUVENILE SHELTER CARE	60,013	NA	NA	60,013	0	60,013
501015 JUV SECURE DETENTION	147,672	NA	NA	147,672	0	147,672
501025 HOME DETENTION	13,149	NA	NA	13,149	0	13,149
502000 CONCILIATION PROGRAM	151,242	NA	NA	151,242	0	151,242
504000 JUVENILE GRANTS	94,894	NA	NA	94,894	0	94,894
504005 DOWNSIZING	38,772	NA	NA	38,772	0	38,772
504020 JUVENILE RESTITUTION	14,160	NA	NA	14,160	0	14,160
505000 STATE HIGH-RISK PREVENT	341,258	NA	NA	341,258	0	341,258
505015 SUBSTANCE ABUSE PROGRAMS	105,191	NA	NA	105,191	0	105,191
505020 COMM & VICTIM SVCS	17,869	NA	NA	17,869	0	17,869
505025 SHELTER CARE SUPPLEMENT	44,167	NA	NA	44,167	0	44,167
551000 COMMUNITY CORRECTIONS	3,744,798	NA	NA	3,744,798	0	3,744,798
551500 LOL COMM CORRECTIONS	1,262,874	NA	NA	1,262,874	0	1,262,874
601000 LONG RANGE PLANNING	925,984	NA	NA	925,984	0	925,984
602000 CURRENT PLANNING	505,997	NA	NA	505,997	0	505,997
602000 BUILDING SERVICES	1,736,091	NA	NA	1,736,091	0	1,736,091
603000 ENGINEERING	1,652,723	NA	NA	1,652,723	0	1,652,723
603000 SURVEY PUBLIC LAND CNR	150,937	NA	NA	150,937	0	150,937
603000 SURVEY	203,951	NA	NA	203,951	0	203,951
604000 LUT ADMINISTRATION	781,154	NA	NA	781,154	0	781,154
604500 ROAD FUND ADMIN	150,910	NA	NA	150,910	0	150,910
605000 CAPITAL PROJECT MGMT	1,634,568	NA	NA	1,634,568	0	1,634,568
606000 LUT OPS & MAINT	3,417,389	NA	NA	3,417,389	0	3,417,389
606500 TIF ROAD PROJECT	0	NA	NA	0	0	0
606500 MSTIP 3	625,700	NA	NA	625,700	0	625,700
606500 ROAD CAPITAL PROJECT	142,666	NA	NA	142,666	0	142,666
606500 OTIA CAP PROJECTS	0	NA	NA	0	0	0
606500 TDT	175,695	NA	NA	175,695	0	175,695
606500 NORTH BETHANY SDC	6,571	NA	NA	6,571	0	6,571
606500 BONNY SLOPE SDC	19,908	NA	NA	19,908	0	19,908
607000 Regional Transportation	25,771	NA	NA	25,771	0	25,771
607500 MAINT LOCAL IMPROV DIST	1,849	NA	NA	1,849	0	1,849
608000 URBAN ROAD MAINT DIST	65,748	NA	NA	65,748	0	65,748
608500 NORTH BETHANY SERVICE DIST	70,862	NA	NA	70,862	0	70,862
609000 SPECIAL LIGHT DISTRICT #1	13,905	NA	NA	13,905	0	13,905
651000 HOUSING SERVICES	2,590,826	NA	NA	2,590,826	0	2,590,826
652000 Metro Affordabe Housing	91,467	NA	NA	91,467	0	91,467
653000 Metro SHS	856,544	NA	NA	856,544	0	856,544
661000 FEDERAL HOUSING PROG	44,428	NA	NA	44,428	0	44,428
662000 LOCAL FUND HOUSING PROG	14,945	NA	NA	14,945	0	14,945
663000 AFFORDABLE HOUSING POOL	14,620	NA	NA	14,620	0	14,620
701000 EMERGENCY MEDICAL SVCS	177,130	NA	NA	177,130	0	177,130
703000 PUBLIC HEALTH	4,469,730	NA	NA	4,469,730	0	4,469,730
703005 ENVIRONMENT HEALTH	318,962	NA	NA	318,962	0	318,962
703010 COMMUNICABLE DISEASE	419,841	NA	NA	419,841	0	419,841
703015 MEDICAL EXAMINER	122,801	NA	NA	122,801	0	122,801
703020 SOLID WASTE & RECYCLING	119,226	NA	NA	119,226	0	119,226
703025 MATERNAL & CHILD HEALTH	267,179	NA	NA	267,179	0	267,179
703035 HEPP	121,227	NA	NA	121,227	0	121,227
703040 VITAL RECORDS	49,308	NA	NA	49,308	0	49,308
703045 WIC	357,701	NA	NA	357,701	0	357,701

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703050 PH Emergency Preparedness	112,059	NA	NA	112,059	0	112,059
704000 HHS ADMINISTRATION	461,572	NA	NA	461,572	0	461,572
705000 CHILDREN & FAMILY SVCS	834,179	NA	NA	834,179	0	834,179
706000 HUMAN SERVICES	1,695,410	NA	NA	1,695,410	0	1,695,410
706010 MENTAL HEALTH SERVICES	457,033	NA	NA	457,033	0	457,033
706015 CHILDREN'S HUMAN SERVICES	13,247	NA	NA	13,247	0	13,247
706020 ALCOHOL & DRUG SERVICES	89,420	NA	NA	89,420	0	89,420
706025 DEVELOP DISABILIT	0	NA	NA	0	0	0
Center for Addictions Triage & Treatment	172,215	NA	NA	172,215	0	172,215
706500 Developmental Disabilities Servic	3,267,570	NA	NA	3,267,570	0	3,267,570
707000 MENTAL HEALTH HB 2145	3,347	NA	NA	3,347	0	3,347
708500 HEALTH SHARE OREGON	0	NA	NA	0	0	0
708700 COORDINATED CARE ORG	792,762	NA	NA	792,762	0	792,762
708900 MH URGENT CARE CTR	312,700	NA	NA	312,700	0	312,700
709000 ANIMAL SERVICES	1,099,629	NA	NA	1,099,629	0	1,099,629
709500 Animal Services gifts & donations	3,688	NA	NA	3,688	0	3,688
751000 VETERANS SERVICES	390,597	NA	NA	390,597	0	390,597
752000 AGENCY ON AGING	774,233	NA	NA	774,233	0	774,233
801000 WASH CO JUSTICE COURT	329,591	NA	NA	329,591	0	329,591
851000 LAW LIBRARY	161,025	NA	NA	161,025	0	161,025
901000 COMMUNITY DEVELOPMENT	270,602	NA	NA	270,602	0	270,602
902000 HOME FUND	77,038	NA	NA	77,038	0	77,038
903000 AIR QUALITY	47,513	NA	NA	47,513	0	47,513
904000 HPOF	21,839	NA	NA	21,839	0	21,839
951000 AGRICULTURE	176,844	NA	NA	176,844	0	176,844
961000 WATERMASTER	119,065	NA	NA	119,065	0	119,065
971000 COOP LIBRARY SERVICES	836,289	NA	NA	836,289	0	836,289
971015 WEST SLOPE LIBRARY	155,211	NA	NA	155,211	0	155,211
981000 FAIR COMPLEX	286,985	NA	NA	286,985	0	286,985
982000 EVENT CENTER	5,639	NA	NA	5,639	0	5,639
984000 EVENT CENTER OPS	474,274	NA	NA	474,274	0	474,274
BANKRUPTCY TAX PAYMENTS	19,495	NA	NA	19,495	0	19,495
A&T SYSTEM TEAM	0	NA	NA	0	0	0
COMMUNITY HOUSING FUND	0	NA	NA	0	0	0
OSU EXTENSION SERVICE	0	NA	NA	0	0	0
RIDE CONNECTION	4,623	NA	NA	4,623	0	4,623
STATE COURTS	2,166,611	NA	NA	2,166,611	0	2,166,611
TUALATIN RIVER WATERSHED COUNCIL	12,734	NA	NA	12,734	0	12,734
VISION ACTION NETWORK	0	NA	NA	0	0	0
WCCCA (911 Center)	7,954	NA	NA	7,954	0	7,954
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	129,437	NA	NA	129,437	0	129,437
	0	NA	NA	0	0	0
Total Allocated	99,435,039	0	0	99,435,039	0	99,435,039
Direct Billed	0					
Unallocated Total	1,611,114					
Cost Adjustments	0					
Disallowed Total	5,131,296					
Total Expenditures	106,177,449					

WASHINGTON COUNTY, OREGON
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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
101000 BOARD OF COMMIS	1,019,795		0		0	
151000 ADMIN OFFICE	5,201,092	0	0		0	
201000 COUNTY COUNSEL	4,129,501		0		0	
251000 COUNTY AUDITOR	807,429		0		0	
302020 A&T-SS	2,419,466	0	0		0	
311000 DEI	1,972,827		0	(1,111,835)	0	
321000 COUNTY EMERGENCY MGMT	1,013,001		0		0	
351010 SS-ADMIN	483,746		0		0	
351500 FINANCIAL MGMT	4,294,509		0		0	
352000 HUMAN RESOURCE	6,833,056	0	0		0	
352500 INFO TECHNOLOGY SVCS	25,154,958	0	0		0	
353000 PURCHASING	1,038,615	0	0		0	
353500 FACILITIES MANAGEMENT	17,744,068	0	0		0	
357500 RISK MANAGEMENT	1,141,040	0	0		0	
357010 LIABILITY INSUR	6,373,967		0		0	
401000 SHERIFF'S OFFICE ADMIN	7,463,033	0	0		0	
403005 JAIL ADMIN	1,720,815	0	0		0	
503000 JUVENILE ADMIN	2,509,299		0		0	
703030 PUBLIC HEALTH	5,685,386	(4,734,711)	0		0	
704005 HHS ADMIN	3,534,553	(12,000)	0	0	0	
706005 HUMAN SVCS ADMIN	883,864	(384,585)	0	(499,279)	0	
BUILDING DEBT INTEREST	13,761		0		0	
BUILDING DEPRECIATION	4,739,668		0		0	
CLEAN WATER SERVICES (CWS)						0
162000 NON-DEPARTMENTAL						3,492
167500 Affordable Housing Development						0
Su						0
168000 ESPD						1,127
169600 COMMUNITY NETWORK						3,700
301000 ELECTIONS						1,525,027
302000 ASSESSMENT & TAXATION						6,311,910
354000 FLEET MANAGEMENT						715,674
354100 FLEET REPLACEMENT						86,723
354500 INTERNAL SERVICES						274,957
355500 BLDG EQUIP REPLACEMENT						58,939
356005 PARKS						556,577
356010 METZGER PARK						97,594
357005 LIFE INSURANCE						7,737
357010 WORKERS COMP INSURANCE						622,306
357005 MEDICAL INSURANCE						209,972
357005 UNEMPLOYMENT INS						7,037
358000 ITS CAPITAL ACQUISITION						67,696
358000 FACILITIES CAPITAL PROJ						191,426
358000 GREENSPACE CAP PROJ.						1,537
358000 EMERGENCY COMM SYS						18,637
401000 LOL - S.O. ADMIN						782,335
402000 LAW ENF SVCS						5,948,637
402000 DISTRICT PATROL						7,350,392
402000 LOL - LAW ENF SVCS						3,153,375
402005 GF PATROL OPERATIONS						1,458,588
402010 GF INVESTIGATIONS						729,689
402015 GF RECORDS						187,901
402020 GF PUBLIC AFFAIRS						67,086

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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
402030 GF CIVIL						137,938
402035 GF PERMITS						0
402040 GF FORENSICS						0
402045 GF EVIDENCE						0
402050 SO Service Admin						0
403000 JAIL						13,647,372
403000 JAIL COMMISSARY						40,887
403000 LOL - JAIL						1,524,830
403010 JAIL HOUSING						890,077
403025 JAIL INTAKE/RELEASE						646,584
403500 JAIL HEALTH CARE						46,220
404000 COURT SECURITY FUND						18,137
406005 TRI-MET CONTRACT						15,109
406030 GASTON LAW ENF SVCS						0
406035 BANKS CONTRACT						0
406050 WIN Contracts						2,359
406060 TASKFORCE REIMBURSABLES						5,361
406065 CORNELIUS LAW ENF SVCS						79
406070-Nike Services						10,561
409000 FORFEITURES						54,370
451000 DISTRICT ATTORNEY						3,000,460
451000 LOL-DISTRICT ATTORNEY						626,082
501000 JUVENILE						1,560,019
501000 LOL-JUVENILE						256,116
501005 JUVENILE BASIC SERVICES						2,277,453
501005 LOL-JUVENILE BASIC SVCS						72,150
501010 JUVENILE SHELTER CARE						60,013
501015 JUV SECURE DETENTION						147,672
501025 HOME DETENTION						13,149
502000 CONCILIATION PROGRAM						151,242
504000 JUVENILE GRANTS						94,894
504005 DOWNSIZING						38,772
504020 JUVENILE RESTITUTION						14,160
505000 STATE HIGH-RISK PREVENT						341,258
505015 SUBSTANCE ABUSE PROGRAMS						105,191
505020 COMM & VICTIM SVCS						17,869
505025 SHELTER CARE SUPPLEMENT						44,167
551000 COMMUNITY CORRECTIONS						3,744,798
551500 LOL COMM CORRECTIONS						1,262,874
601000 LONG RANGE PLANNING						925,984
602000 CURRENT PLANNING						505,997
602000 BUILDING SERVICES						1,736,091
603000 ENGINEERING						1,652,723
603000 SURVEY PUBLIC LAND CNR						150,937
603000 SURVEY						203,951
604000 LUT ADMINISTRATION						781,154
604500 ROAD FUND ADMIN						150,910
605000 CAPITAL PROJECT MGMT						1,634,568
606000 LUT OPS & MAINT						3,417,389
606500 TIF ROAD PROJECT						0
606500 MSTIP 3						625,700
606500 ROAD CAPITAL PROJECT						142,666
606500 OTIA CAP PROJECTS						0

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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
606500 TDT						175,695
606500 NORTH BETHANY SDC						6,571
606500 BONNY SLOPE SDC						19,908
607000 Regional Transportation						25,771
607500 MAINT LOCAL IMPROV DIST						1,849
608000 URBAN ROAD MAINT DIST						65,748
608500 NORTH BETHANY SERVICE DIST						70,862
609000 SPECIAL LIGHT DISTRICT #1						13,905
651000 HOUSING SERVICES						2,590,826
652000 Metro Affordabe Housing						91,467
653000 Metro SHS						856,544
661000 FEDERAL HOUSING PROG						44,428
662000 LOCAL FUND HOUSING PROG						14,945
663000 AFFORDABLE HOUSING POOL						14,620
701000 EMERGENCY MEDICAL SVCS						177,130
703000 PUBLIC HEALTH						4,469,730
703005 ENVIRONMENT HEALTH						318,962
703010 COMMUNICABLE DISEASE						419,841
703015 MEDICAL EXAMINER						122,801
703020 SOLID WASTE & RECYCLING						119,226
703025 MATERNAL & CHILD HEALTH						267,179
703035 HEPP						121,227
703040 VITAL RECORDS						49,308
703045 WIC						357,701
703050 PH Emergency Preparedness						112,059
704000 HHS ADMINISTRATION						461,572
705000 CHILDREN & FAMILY SVCS						834,179
706000 HUMAN SERVICES						1,695,410
706010 MENTAL HEALTH SERVICES						457,033
706015 CHILDREN'S HUMAN SERVICES						13,247
706020 ALCOHOL & DRUG SERVICES						89,420
706025 DEVELOP DISABILIT						0
Center for Addictions Triage & Treatment						172,215
706500 Developmental Disabilities Servic						3,267,570
707000 MENTAL HEALTH HB 2145						3,347
708500 HEALTH SHARE OREGON						0
708700 COORDINATED CARE ORG						792,762
708900 MH URGENT CARE CTR						312,700
709000 ANIMAL SERVICES						1,099,629
709500 Animal Services gifts & donations						3,688
751000 VETERANS SERVICES						390,597
752000 AGENCY ON AGING						774,233
801000 WASH CO JUSTICE COURT						329,591
851000 LAW LIBRARY						161,025
901000 COMMUNITY DEVELOPMENT						270,602
902000 HOME FUND						77,038
903000 AIR QUALITY						47,513
904000 HPOF						21,839
951000 AGRICULTURE						176,844
961000 WATERMASTER						119,065
971000 COOP LIBRARY SERVICES						836,289
971015 WEST SLOPE LIBRARY						155,211
981000 FAIR COMPLEX						286,985

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
982000 EVENT CENTER						5,639
984000 EVENT CENTER OPS						474,274
BANKRUPTCY TAX PAYMENTS						19,495
A&T SYSTEM TEAM						0
COMMUNITY HOUSING FUND						0
OSU EXTENSION SERVICE						0
RIDE CONNECTION						4,623
STATE COURTS						2,166,611
TUALATIN RIVER WATERSHED COUNCIL						12,734
VISION ACTION NETWORK						0
WCCCA (911 Center)						7,954
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY						129,437
Totals	106,177,449	(5,131,296)	0	(1,611,114)	0	99,435,039

Deviation: 0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule D - Detail of Allocated Costs

Department	101000 BOARD OF C 1.5	151000 ADMIN OFFI 2.5	201000 COUNTY COU 3.5	251000 COUNTY AUD 4.5	302020 A&T-SS 5.5
CLEAN WATER SERVICES (CWS)	0	0	0	0	0
101000 BOARD OF COMMIS	(1,145,220)	780,440	172,113	869	0
151000 ADMIN OFFICE	15,642	(844,034)	226,661	2,783	0
162000 NON-DEPARTMENTAL	195	250	0	429	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	0	1,127	0	0
169600 COMMUNITY NETWORK	424	542	0	1,026	0
201000 COUNTY COUNSEL	11,222	29,662	(480,540)	1,827	0
251000 COUNTY AUDITOR	2,123	5,649	14,456	(111,783)	0
301000 ELECTIONS	7,960	19,710	75,196	7,874	322,593
302000 ASSESSMENT & TAXATION	66,985	189,538	412,917	39,455	2,096,873
302020 A&T-SS	0	0	0	0	0
311000 DEI	8,983	24,977	0	1,360	0
321000 COUNTY EMERGENCY MGMT	4,792	12,879	0	869	0
351010 SS-ADMIN	2,023	5,445	133	297	0
351500 FINANCIAL MGMT	13,345	36,185	35,012	2,138	0
352000 HUMAN RESOURCE	22,660	62,470	164,451	3,484	0
352500 INFO TECHNOLOGY SVCS	63,179	162,513	101,654	12,311	0
353000 PURCHASING	3,768	10,537	12,002	490	0
353500 FACILITIES MANAGEMENT	42,782	108,826	152,183	9,115	0
354000 FLEET MANAGEMENT	15,572	39,492	0	3,493	0
354100 FLEET REPLACEMENT	9,256	29,392	0	11,927	0
354500 INTERNAL SERVICES	4,103	11,294	0	1,068	0
355500 BLDG EQUIP REPLACEMENT	12,188	17,411	0	7,077	0
356005 PARKS	6,886	18,336	0	172	0
356010 METZGER PARK	276	527	0	31	0
357500 RISK MANAGEMENT	3,892	10,695	34,482	582	0
357010 LIABILITY INSUR	0	0	829,416	0	0
357005 LIFE INSURANCE	457	584	0	200	0
357010 WORKERS COMP INSURANCE	4,208	5,589	0	2,236	0
357005 MEDICAL INSURANCE	40,262	62,458	0	25,314	0
357005 UNEMPLOYMENT INS	224	831	0	298	0
358000 ITS CAPITAL ACQUISITION	5,573	9,790	0	3,975	0
358000 FACILITIES CAPITAL PROJ	38,436	51,987	0	21,050	0
358000 GREENSPACE CAP PROJ.	53	375	0	188	0
358000 EMERGENCY COMM SYS	3,518	4,498	0	1,840	0
401000 SHERIFF'S OFFICE ADMIN	26,640	70,520	909,785	21,225	0
401000 LOL - S.O. ADMIN	10,129	27,248	0	1,652	0
402000 LAW ENF SVCS	98,114	263,557	0	73,858	0
402000 DISTRICT PATROL	97,736	258,024	0	17,356	0
402000 LOL - LAW ENF SVCS	42,460	112,192	0	7,473	0
402005 GF PATROL OPERATIONS	0	0	0	0	0
402010 GF INVESTIGATIONS	0	0	0	0	0
402015 GF RECORDS	0	0	0	0	0
402020 GF PUBLIC AFFAIRS	0	0	0	0	0
402030 GF CIVIL	0	0	0	0	0
402035 GF PERMITS	0	0	0	0	0
402040 GF FORENSICS	0	0	0	0	0
402045 GF EVIDENCE	0	0	0	0	0
402050 SO Service Admin	0	0	0	0	0
403000 JAIL	131,756	355,042	0	97,827	0
403000 JAIL COMMISSARY	692	3,362	0	108	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule D - Detail of Allocated Costs

Department	101000 BOARD OF C 1.5	151000 ADMIN OFFI 2.5	201000 COUNTY COU 3.5	251000 COUNTY AUD 4.5	302020 A&T-SS 5.5
403000 LOL - JAIL	14,723	39,318	0	2,518	0
403005 JAIL ADMIN	0	0	0	0	0
403010 JAIL HOUSING	0	0	0	0	0
403025 JAIL INTAKE/RELEASE	0	0	0	0	0
403500 JAIL HEALTH CARE	6,593	8,431	0	15,492	0
404000 COURT SECURITY FUND	604	1,818	0	770	0
406005 TRI-MET CONTRACT	24	31	0	2	0
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	62	79	0	5	0
406060 TASKFORCE REIMBURSABLES	353	451	0	27	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
406070-Nike Services	651	1,786	0	14	0
409000 FORFEITURES	0	0	31,100	0	0
451000 DISTRICT ATTORNEY	68,556	190,690	48,606	44,161	0
451000 LOL-DISTRICT ATTORNEY	16,653	46,550	0	2,324	0
501000 JUVENILE	27,029	72,684	33,222	20,282	0
501000 LOL-JUVENILE	6,881	18,806	0	1,066	0
501005 JUVENILE BASIC SERVICES	0	0	0	0	0
501005 LOL-JUVENILE BASIC SVCS	0	0	0	0	0
501010 JUVENILE SHELTER CARE	0	0	0	0	0
501015 JUV SECURE DETENTION	0	0	0	0	0
501025 HOME DETENTION	0	0	0	0	0
502000 CONCILIATION PROGRAM	2,452	6,948	0	295	0
503000 JUVENILE ADMIN	8,062	22,699	0	4,878	0
504000 JUVENILE GRANTS	2,446	6,463	0	394	0
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	9,370	24,847	0	1,646	0
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	0	0
505020 COMM & VICTIM SVCS	0	0	0	0	0
505025 SHELTER CARE SUPPLEMENT	0	0	0	0	0
551000 COMMUNITY CORRECTIONS	69,735	190,196	18,302	10,858	0
551500 LOL COMM CORRECTIONS	20,386	56,566	0	2,912	0
601000 LONG RANGE PLANNING	17,335	46,727	204,171	12,838	0
602000 CURRENT PLANNING	8,833	24,220	7,891	1,359	0
602000 BUILDING SERVICES	33,136	93,754	12,732	6,892	0
603000 ENGINEERING	34,025	91,428	13,793	5,626	0
603000 SURVEY PUBLIC LAND CNR	2,582	9,047	0	1,266	0
603000 SURVEY	3,150	9,191	0	871	0
604000 LUT ADMINISTRATION	15,972	44,012	37,068	2,334	0
604500 ROAD FUND ADMIN	7,662	55,063	0	22,308	0
605000 CAPITAL PROJECT MGMT	30,802	84,515	298,133	4,656	0
606000 LUT OPS & MAINT	80,458	208,672	23,408	15,223	0
606500 TIF ROAD PROJECT	0	0	0	0	0
606500 MSTIP 3	135,494	173,256	0	70,224	0
606500 ROAD CAPITAL PROJECT	27,665	35,375	0	14,352	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	40,932	52,340	0	21,236	0
606500 NORTH BETHANY SDC	794	1,016	0	391	0
606500 BONNY SLOPE SDC	4,593	5,873	0	2,418	0
607000 Regional Transportation	5,183	6,628	0	2,711	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule D - Detail of Allocated Costs

Department	101000 BOARD OF C 1.5	151000 ADMIN OFFI 2.5	201000 COUNTY COU 3.5	251000 COUNTY AUD 4.5	302020 A&T-SS 5.5
607500 MAINT LOCAL IMPROV DIST	7	497	0	29	0
608000 URBAN ROAD MAINT DIST	10,927	19,329	0	1,143	0
608500 NORTH BETHANY SERVICE DIST	16,619	21,250	0	8,629	0
609000 SPECIAL LIGHT DISTRICT #1	2,157	3,897	0	1,556	0
651000 HOUSING SERVICES	69,287	187,717	264,381	1,617	0
652000 Metro Affordabe Housing	20,238	25,878	0	10,476	0
653000 Metro SHS	76,120	132,807	0	53,828	0
661000 FEDERAL HOUSING PROG	0	0	0	0	0
662000 LOCAL FUND HOUSING PROG	0	0	0	0	0
663000 AFFORDABLE HOUSING POOL	0	0	0	0	0
701000 EMERGENCY MEDICAL SVCS	2,495	7,088	31,763	155	0
703000 PUBLIC HEALTH	96,853	267,950	125,195	64,017	0
703005 ENVIRONMENT HEALTH	0	0	0	0	0
703010 COMMUNICABLE DISEASE	0	0	0	0	0
703015 MEDICAL EXAMINER	0	0	0	0	0
703020 SOLID WASTE & RECYCLING	0	0	0	0	0
703025 MATERNAL & CHILD HEALTH	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
703035 HEPP	0	0	0	0	0
703040 VITAL RECORDS	0	0	0	0	0
703045 WIC	0	0	0	0	0
703050 PH Emergency Preparedness	0	0	0	0	0
704000 HHS ADMINISTRATION	9,987	28,019	38,261	6,162	0
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	16,524	40,269	1,591	4,657	0
706000 HUMAN SERVICES	96,735	170,295	153,576	42,188	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	0	0
706015 CHILDREN'S HUMAN SERVICES	0	0	0	0	0
706020 ALCOHOL & DRUG SERVICES	0	0	0	0	0
706025 DEVELOP DISABILIT	0	0	0	0	0
Center for Addictions Triage & Treatment	0	0	0	0	0
706500 Developmental Disabilities Servic	63,704	181,683	6,565	7,952	0
707000 MENTAL HEALTH HB 2145	16	1,077	0	478	0
708500 HEALTH SHARE OREGON	0	0	0	0	0
708700 COORDINATED CARE ORG	18,904	52,698	0	3,292	0
708900 MH URGENT CARE CTR	6,879	8,797	0	3,585	0
709000 ANIMAL SERVICES	15,508	43,657	6,896	9,414	0
709500 Animal Services gifts & donations	0	0	0	0	0
751000 VETERANS SERVICES	6,413	18,275	928	3,596	0
752000 AGENCY ON AGING	17,473	45,011	3,117	3,778	0
801000 WASH CO JUSTICE COURT	5,572	15,702	7,427	3,338	0
851000 LAW LIBRARY	1,914	5,482	663	51	0
901000 COMMUNITY DEVELOPMENT	7,817	16,219	57,690	2,517	0
902000 HOME FUND	4,260	7,515	0	1,655	0
903000 AIR QUALITY	1,126	2,678	0	288	0
904000 HPOF	3,007	3,845	0	1,553	0
951000 AGRICULTURE	521	666	0	1,199	0
961000 WATERMASTER	1,121	3,101	0	769	0
971000 COOP LIBRARY SERVICES	53,020	118,528	2,453	3,636	0
971015 WEST SLOPE LIBRARY	5,219	15,969	0	124	0
981000 FAIR COMPLEX	8,346	23,790	20,026	458	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule D - Detail of Allocated Costs

Department	101000 BOARD OF		201000 COUNTY		251000 COUNTY	302020 A&T-SS
	C 1.5	151000 ADMIN OFFI 2.5	COU 3.5	AUD 4.5	5.5	
982000 EVENT CENTER	0	0	0	0	0	0
984000 EVENT CENTER OPS	4,534	13,699	0	1,451	0	0
BANKRUPTCY TAX PAYMENTS	0	0	19,495	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0	0
STATE COURTS	0	0	0	0	0	0
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0	0
VISION ACTION NETWORK	0	0	0	0	0	0
WCCCA (911 Center)	0	0	0	0	0	0
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	129,437	0	0	0	0
Total Allocated	0	0	0	0	0	0
Direct Bills	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0
Cost Adjustments	0	0	0	0	0	0
Disallowed	0	0	0	0	0	0
Total Expenditures	1,019,795	5,201,092	4,129,501	807,429	2,419,466	

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule D - Detail of Allocated Costs

Department	321000 COUNTY					352000 HUMAN RESO 10.5
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5		
CLEAN WATER SERVICES (CWS)	0	0	0	0	0	0
101000 BOARD OF COMMIS	2,165	2,187	1,045	5,936	13,769	
151000 ADMIN OFFICE	9,745	9,843	4,705	22,222	61,960	
162000 NON-DEPARTMENTAL	0	0	0	2,435	0	
167500 Affordable Housing Development Su	0	0	0	0	0	
168000 ESPD	0	0	0	0	0	
169600 COMMUNITY NETWORK	0	0	0	1,208	0	
201000 COUNTY COUNSEL	6,930	6,999	3,345	12,657	44,061	
251000 COUNTY AUDITOR	1,299	1,312	627	3,359	8,261	
301000 ELECTIONS	4,930	5,240	2,298	29,718	30,642	
302000 ASSESSMENT & TAXATION	53,736	57,120	25,048	265,657	334,001	
302020 A&T-SS	0	0	0	0	0	
311000 DEI	(290,159)	6,124	2,927	15,566	38,553	
321000 COUNTY EMERGENCY MGMT	3,451	(212,050)	1,464	7,326	19,277	
351010 SS-ADMIN	1,479	1,572	(55,274)	3,410	8,261	
351500 FINANCIAL MGMT	9,860	10,481	4,596	(627,184)	55,076	
352000 HUMAN RESOURCE	17,255	18,341	8,043	31,472	(941,523)	
352500 INFO TECHNOLOGY SVCS	42,274	44,936	19,705	84,408	262,758	
353000 PURCHASING	2,958	3,144	1,379	8,386	18,385	
353500 FACILITIES MANAGEMENT	27,607	29,346	12,869	145,809	171,597	
354000 FLEET MANAGEMENT	9,860	10,481	4,596	83,450	78,826	
354100 FLEET REPLACEMENT	0	0	0	34,937	0	
354500 INTERNAL SERVICES	2,761	2,935	1,287	32,080	17,160	
355500 BLDG EQUIP REPLACEMENT	0	0	0	20,999	0	
356005 PARKS	4,930	5,240	2,298	106,586	30,642	
356010 METZGER PARK	0	0	0	10,496	0	
357500 RISK MANAGEMENT	2,958	3,144	1,379	5,239	18,385	
357010 LIABILITY INSUR	0	0	0	4,105	0	
357005 LIFE INSURANCE	0	0	0	5,206	0	
357010 WORKERS COMP INSURANCE	0	0	0	17,790	0	
357005 MEDICAL INSURANCE	0	0	0	77,408	0	
357005 UNEMPLOYMENT INS	0	0	0	5,421	0	
358000 ITS CAPITAL ACQUISITION	0	0	0	30,548	0	
358000 FACILITIES CAPITAL PROJ	0	0	0	62,144	0	
358000 GREENSPACE CAP PROJ.	0	0	0	843	0	
358000 EMERGENCY COMM SYS	0	0	0	7,043	0	
401000 SHERIFF'S OFFICE ADMIN	18,857	20,045	8,790	51,496	119,784	
401000 LOL - S.O. ADMIN	7,395	7,861	3,447	19,266	49,400	
402000 LAW ENF SVCS	71,434	75,933	33,298	218,609	534,712	
402000 DISTRICT PATROL	68,821	73,156	32,080	118,031	526,950	
402000 LOL - LAW ENF SVCS	29,949	31,835	13,960	70,377	228,941	
402005 GF PATROL OPERATIONS	0	0	0	0	0	
402010 GF INVESTIGATIONS	0	0	0	0	0	
402015 GF RECORDS	0	0	0	0	0	
402020 GF PUBLIC AFFAIRS	0	0	0	0	0	
402030 GF CIVIL	0	0	0	0	0	
402035 GF PERMITS	0	0	0	0	0	
402040 GF FORENSICS	0	0	0	0	0	
402045 GF EVIDENCE	0	0	0	0	0	
402050 SO Service Admin	0	0	0	0	0	
403000 JAIL	96,504	102,582	44,986	164,322	755,470	
403000 JAIL COMMISSARY	493	524	230	7,101	3,064	

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule D - Detail of Allocated Costs

Department	321000 COUNTY					352000 HUMAN RESO 10.5
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5		
403000 LOL - JAIL	10,599	11,267	4,941	22,450	81,965	
403005 JAIL ADMIN	0	0	0	0	0	
403010 JAIL HOUSING	0	0	0	0	0	
403025 JAIL INTAKE/RELEASE	0	0	0	0	0	
403500 JAIL HEALTH CARE	0	0	0	10,903	0	
404000 COURT SECURITY FUND	0	0	0	14,602	0	
406005 TRI-MET CONTRACT	0	0	0	658	0	
406030 GASTON LAW ENF SVCS	0	0	0	0	0	
406035 BANKS CONTRACT	0	0	0	0	0	
406050 WIN Contracts	0	0	0	1,555	0	
406060 TASKFORCE REIMBURSABLES	0	0	0	4,320	0	
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0	
406070-Nike Services	493	524	230	2,941	3,923	
409000 FORFEITURES	0	0	0	0	0	
451000 DISTRICT ATTORNEY	53,292	56,649	24,841	101,981	331,244	
451000 LOL-DISTRICT ATTORNEY	13,064	13,887	6,090	20,853	81,202	
501000 JUVENILE	19,719	20,962	9,192	46,065	122,569	
501000 LOL-JUVENILE	5,176	5,502	2,413	13,506	32,174	
501005 JUVENILE BASIC SERVICES	0	0	0	0	0	
501005 LOL-JUVENILE BASIC SVCS	0	0	0	0	0	
501010 JUVENILE SHELTER CARE	0	0	0	0	0	
501015 JUV SECURE DETENTION	0	0	0	0	0	
501025 HOME DETENTION	0	0	0	0	0	
502000 CONCILIATION PROGRAM	1,972	2,096	919	31,049	12,257	
503000 JUVENILE ADMIN	6,409	6,813	2,987	9,574	39,835	
504000 JUVENILE GRANTS	1,725	1,834	804	11,652	10,725	
504005 DOWNSIZING	0	0	0	0	0	
504020 JUVENILE RESTITUTION	0	0	0	0	0	
505000 STATE HIGH-RISK PREVENT	6,655	7,075	3,102	19,711	41,367	
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	0	0	
505020 COMM & VICTIM SVCS	0	0	0	0	0	
505025 SHELTER CARE SUPPLEMENT	0	0	0	0	0	
551000 COMMUNITY CORRECTIONS	52,257	55,548	24,359	138,695	398,483	
551500 LOL COMM CORRECTIONS	15,776	16,769	7,353	27,817	131,969	
601000 LONG RANGE PLANNING	12,704	13,504	5,922	25,158	78,965	
602000 CURRENT PLANNING	6,665	7,085	3,107	43,855	41,428	
602000 BUILDING SERVICES	24,506	26,050	11,423	145,108	152,323	
603000 ENGINEERING	24,787	26,349	11,554	96,862	173,950	
603000 SURVEY PUBLIC LAND CNR	1,868	1,986	871	29,405	15,122	
603000 SURVEY	2,258	2,400	1,052	40,612	17,542	
604000 LUT ADMINISTRATION	12,201	12,970	5,687	42,696	75,840	
604500 ROAD FUND ADMIN	0	0	0	61,214	0	
605000 CAPITAL PROJECT MGMT	23,343	24,813	10,881	38,307	160,294	
606000 LUT OPS & MAINT	54,722	58,169	25,508	203,431	431,345	
606500 TIF ROAD PROJECT	0	0	0	0	0	
606500 MSTIP 3	0	0	0	219,697	0	
606500 ROAD CAPITAL PROJECT	0	0	0	53,155	0	
606500 OTIA CAP PROJECTS	0	0	0	0	0	
606500 TDT	0	0	0	60,764	0	
606500 NORTH BETHANY SDC	0	0	0	4,370	0	
606500 BONNY SLOPE SDC	0	0	0	7,024	0	
607000 Regional Transportation	0	0	0	9,431	0	

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Department	321000 COUNTY				
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	352000 HUMAN RESO 10.5
607500 MAINT LOCAL IMPROV DIST	0	0	0	1,315	0
608000 URBAN ROAD MAINT DIST	0	0	0	27,474	0
608500 NORTH BETHANY SERVICE DIST	0	0	0	23,943	0
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	5,873	0
651000 HOUSING SERVICES	51,271	54,500	23,899	86,586	318,680
652000 Metro Affordabe Housing	0	0	0	30,239	0
653000 Metro SHS	0	0	0	173,316	0
661000 FEDERAL HOUSING PROG	0	0	0	32,256	0
662000 LOCAL FUND HOUSING PROG	0	0	0	12,284	0
663000 AFFORDABLE HOUSING POOL	0	0	0	12,144	0
701000 EMERGENCY MEDICAL SVCS	1,430	1,520	666	13,008	8,886
703000 PUBLIC HEALTH	74,540	79,235	34,746	236,995	483,194
703005 ENVIRONMENT HEALTH	0	0	0	0	0
703010 COMMUNICABLE DISEASE	0	0	0	0	0
703015 MEDICAL EXAMINER	0	0	0	0	0
703020 SOLID WASTE & RECYCLING	0	0	0	0	0
703025 MATERNAL & CHILD HEALTH	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
703035 HEPP	0	0	0	0	0
703040 VITAL RECORDS	0	0	0	0	0
703045 WIC	0	0	0	0	0
703050 PH Emergency Preparedness	0	0	0	0	0
704000 HHS ADMINISTRATION	7,888	8,385	3,677	12,371	49,028
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	9,194	9,773	4,286	32,776	62,118
706000 HUMAN SERVICES	21,169	22,502	9,868	184,360	131,578
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	0	0
706015 CHILDREN'S HUMAN SERVICES	0	0	0	0	0
706020 ALCOHOL & DRUG SERVICES	0	0	0	0	0
706025 DEVELOP DISABILIT	0	0	0	0	0
Center for Addictions Triage & Treatment	0	0	0	0	0
706500 Developmental Disabilities Servic	51,813	55,077	24,152	70,569	322,051
707000 MENTAL HEALTH HB 2145	0	0	0	1,776	0
708500 HEALTH SHARE OREGON	0	0	0	0	0
708700 COORDINATED CARE ORG	14,277	15,176	6,655	28,349	88,740
708900 MH URGENT CARE CTR	0	0	0	15,529	0
709000 ANIMAL SERVICES	12,325	13,101	5,745	196,166	76,606
709500 Animal Services gifts & donations	0	0	0	0	0
751000 VETERANS SERVICES	5,211	5,539	2,429	12,138	32,389
752000 AGENCY ON AGING	11,427	12,147	5,327	57,440	71,029
801000 WASH CO JUSTICE COURT	4,437	4,716	2,068	15,084	27,578
851000 LAW LIBRARY	1,479	1,572	689	7,089	9,193
901000 COMMUNITY DEVELOPMENT	3,219	3,422	1,501	34,107	20,009
902000 HOME FUND	1,070	1,137	499	12,403	6,649
903000 AIR QUALITY	641	681	299	7,057	3,983
904000 HPOF	0	0	0	6,463	0
951000 AGRICULTURE	0	0	0	897	0
961000 WATERMASTER	863	917	402	5,267	5,362
971000 COOP LIBRARY SERVICES	18,241	19,389	8,502	119,949	113,377
971015 WEST SLOPE LIBRARY	4,437	4,716	2,068	14,073	27,578
981000 FAIR COMPLEX	5,127	5,450	2,390	45,633	31,868

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Department	321000 COUNTY					352000 HUMAN
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	RESO 10.5	
982000 EVENT CENTER	0	0	0	0	0	
984000 EVENT CENTER OPS	3,254	3,459	1,517	34,279	20,224	
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0	
A&T SYSTEM TEAM	0	0	0	0	0	
BUILDING DEBT INTEREST	0	0	0	0	0	
BUILDING DEPRECIATION	0	0	0	0	0	
COMMUNITY HOUSING FUND	0	0	0	0	0	
OSU EXTENSION SERVICE	0	0	0	0	0	
RIDE CONNECTION	0	0	0	0	0	
STATE COURTS	0	0	0	0	0	
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0	
VISION ACTION NETWORK	0	0	0	0	0	
WCCCA (911 Center)	0	0	0	0	0	
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	0	0	
Total Allocated						
Direct Bills	0	0	0	0	0	
Unallocated	1,111,835	0	0	0	0	
Cost Adjustments	0	0	0	0	0	
Disallowed	0	0	0	0	0	
Total Expenditures	1,972,827	1,013,001	483,746	4,294,509	6,833,056	

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
CLEAN WATER SERVICES (CWS)	0	0	0	0	0
101000 BOARD OF COMMIS	57,925	628	23,745	0	79,009
151000 ADMIN OFFICE	303,062	9,851	119,209	0	31,329
162000 NON-DEPARTMENTAL	0	184	0	0	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	0	500	0	0	0
201000 COUNTY COUNSEL	216,045	1,356	100,950	0	22,583
251000 COUNTY AUDITOR	35,398	151	28,218	0	4,561
301000 ELECTIONS	463,521	3,003	359,467	0	98,947
302000 ASSESSMENT & TAXATION	2,064,216	10,907	465,060	0	124,046
302020 A&T-SS	0	0	0	0	0
311000 DEI	155,744	3,290	15,992	0	13,049
321000 COUNTY EMERGENCY MGMT	78,005	5,101	56,437	0	9,769
351010 SS-ADMIN	16,488	75	12,308	0	962
351500 FINANCIAL MGMT	272,204	4,069	126,739	0	28,842
352000 HUMAN RESOURCE	408,781	9,949	124,857	0	41,409
352500 INFO TECHNOLOGY SVCS	(1,267,700)	23,611	275,928	0	111,715
353000 PURCHASING	34,264	(128,948)	23,824	0	4,095
353500 FACILITIES MANAGEMENT	623,469	274,370	(1,899,605)	0	210,915
354000 FLEET MANAGEMENT	220,498	22,314	154,018	0	40,846
354100 FLEET REPLACEMENT	0	1,212	0	0	0
354500 INTERNAL SERVICES	54,788	12,435	94,973	0	17,621
355500 BLDG EQUIP REPLACEMENT	0	1,264	0	0	0
356005 PARKS	110,934	15,122	145,209	0	61,694
356010 METZGER PARK	2,887	3,161	55,310	0	7,134
357500 RISK MANAGEMENT	40,044	290	38,992	(173,304)	4,852
357010 LIABILITY INSUR	0	9,774	0	722,888	(1,566,183)
357005 LIFE INSURANCE	0	1,291	0	0	0
357010 WORKERS COMP INSURANCE	0	1,027	0	591,456	0
357005 MEDICAL INSURANCE	0	4,531	0	0	0
357005 UNEMPLOYMENT INS	0	263	0	0	0
358000 ITS CAPITAL ACQUISITION	0	17,809	0	0	0
358000 FACILITIES CAPITAL PROJ	0	17,810	0	0	0
358000 GREENSPACE CAP PROJ.	0	79	0	0	0
358000 EMERGENCY COMM SYS	0	1,739	0	0	0
401000 SHERIFF'S OFFICE ADMIN	467,200	12,145	625,932	0	116,805
401000 LOL - S.O. ADMIN	184,007	2,476	192,394	0	45,525
402000 LAW ENF SVCS	1,763,410	22,973	1,462,420	0	984,803
402000 DISTRICT PATROL	1,448,993	13,673	662,734	0	1,050,984
402000 LOL - LAW ENF SVCS	633,942	9,063	266,018	0	485,610
402005 GF PATROL OPERATIONS	0	0	0	0	0
402010 GF INVESTIGATIONS	0	0	0	0	0
402015 GF RECORDS	0	0	0	0	0
402020 GF PUBLIC AFFAIRS	0	0	0	0	0
402030 GF CIVIL	0	0	0	0	0
402035 GF PERMITS	0	0	0	0	0
402040 GF FORENSICS	0	0	0	0	0
402045 GF EVIDENCE	0	0	0	0	0
402050 SO Service Admin	0	0	0	0	0
403000 JAIL	2,348,362	21,867	4,523,879	0	850,405
403000 JAIL COMMISSARY	10,858	1,054	3,196	0	1,180

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
403000 LOL - JAIL	259,650	3,398	359,586	0	99,102
403005 JAIL ADMIN	0	0	0	0	0
403010 JAIL HOUSING	0	0	0	0	0
403025 JAIL INTAKE/RELEASE	0	0	0	0	0
403500 JAIL HEALTH CARE	313	395	3,058	0	230
404000 COURT SECURITY FUND	0	342	0	0	0
406005 TRI-MET CONTRACT	5,467	0	0	0	8,928
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	0	659	0	0	0
406060 TASKFORCE REIMBURSABLES	0	211	0	0	0
406065 CORNELIUS LAW ENF SVCS	0	79	0	0	0
406070-Nike Services	0	0	0	0	0
409000 FORFEITURES	0	0	0	0	23,270
451000 DISTRICT ATTORNEY	1,221,097	13,251	589,346	0	129,296
451000 LOL-DISTRICT ATTORNEY	245,043	975	122,421	0	30,517
501000 JUVENILE	631,064	11,065	359,785	0	101,883
501000 LOL-JUVENILE	116,062	7,087	28,693	0	12,563
501005 JUVENILE BASIC SERVICES	0	0	0	0	0
501005 LOL-JUVENILE BASIC SVCS	0	0	0	0	0
501010 JUVENILE SHELTER CARE	0	0	0	0	0
501015 JUV SECURE DETENTION	0	0	0	0	0
501025 HOME DETENTION	0	0	0	0	0
502000 CONCILIATION PROGRAM	42,570	659	11,951	0	4,491
503000 JUVENILE ADMIN	148,678	421	38,250	0	15,498
504000 JUVENILE GRANTS	39,790	53	11,951	0	4,491
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	145,559	2,002	53,804	0	14,570
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	0	0
505020 COMM & VICTIM SVCS	0	0	0	0	0
505025 SHELTER CARE SUPPLEMENT	0	0	0	0	0
551000 COMMUNITY CORRECTIONS	1,131,565	25,502	1,081,240	0	293,975
551500 LOL COMM CORRECTIONS	278,677	3,794	489,890	0	92,484
601000 LONG RANGE PLANNING	306,275	10,617	131,957	0	31,288
602000 CURRENT PLANNING	196,407	5,796	113,881	0	20,784
602000 BUILDING SERVICES	790,219	9,142	218,692	0	164,762
603000 ENGINEERING	649,924	18,046	216,700	0	243,164
603000 SURVEY PUBLIC LAND CNR	52,544	369	13,329	0	19,633
603000 SURVEY	59,004	53	40,962	0	18,013
604000 LUT ADMINISTRATION	310,559	2,292	154,483	0	31,727
604500 ROAD FUND ADMIN	0	4,663	0	0	0
605000 CAPITAL PROJECT MGMT	580,882	11,697	210,491	0	110,570
606000 LUT OPS & MAINT	957,895	79,115	531,454	0	636,397
606500 TIF ROAD PROJECT	0	0	0	0	0
606500 MSTIP 3	0	27,030	0	0	0
606500 ROAD CAPITAL PROJECT	0	12,119	0	0	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	0	421	0	0	0
606500 NORTH BETHANY SDC	0	0	0	0	0
606500 BONNY SLOPE SDC	0	0	0	0	0
607000 Regional Transportation	0	1,818	0	0	0

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
607500 MAINT LOCAL IMPROV DIST	0	0	0	0	0
608000 URBAN ROAD MAINT DIST	0	6,876	0	0	0
608500 NORTH BETHANY SERVICE DIST	0	421	0	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	421	0	0	0
651000 HOUSING SERVICES	1,116,235	15,517	234,787	0	116,030
652000 Metro Affordabe Housing	0	4,637	0	0	0
653000 Metro SHS	0	52,876	263,275	0	23,147
661000 FEDERAL HOUSING PROG	0	12,171	0	0	0
662000 LOCAL FUND HOUSING PROG	0	2,661	0	0	0
663000 AFFORDABLE HOUSING POOL	0	2,476	0	0	0
701000 EMERGENCY MEDICAL SVCS	38,252	5,190	15,766	0	4,441
703000 PUBLIC HEALTH	1,673,663	67,312	754,376	0	341,517
703005 ENVIRONMENT HEALTH	0	0	0	0	0
703010 COMMUNICABLE DISEASE	0	0	0	0	0
703015 MEDICAL EXAMINER	0	0	0	0	0
703020 SOLID WASTE & RECYCLING	0	0	0	0	0
703025 MATERNAL & CHILD HEALTH	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
703035 HEPP	0	0	0	0	0
703040 VITAL RECORDS	0	0	0	0	0
703045 WIC	0	0	0	0	0
703050 PH Emergency Preparedness	0	0	0	0	0
704000 HHS ADMINISTRATION	183,988	38,755	47,913	0	16,746
704005 HHS ADMIN	37,925	0	0	0	0
705000 CHILDREN & FAMILY SVCS	221,276	10,354	28,544	0	19,603
706000 HUMAN SERVICES	381,745	37,858	177,846	0	203,454
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	0	0
706015 CHILDREN'S HUMAN SERVICES	0	0	0	0	0
706020 ALCOHOL & DRUG SERVICES	0	0	0	0	0
706025 DEVELOP DISABILIT	0	0	0	0	0
Center for Addictions Triage & Treatment	0	0	0	0	0
706500 Developmental Disabilities Servic	1,114,241	2,634	353,764	0	159,516
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	0	0	0	0	0
708700 COORDINATED CARE ORG	316,264	1,344	0	0	24,434
708900 MH URGENT CARE CTR	0	1,080	216,976	0	13,281
709000 ANIMAL SERVICES	248,521	11,302	159,821	0	71,896
709500 Animal Services gifts & donations	0	3,688	0	0	0
751000 VETERANS SERVICES	107,283	2,292	71,843	0	28,383
752000 AGENCY ON AGING	236,791	22,578	59,589	0	22,912
801000 WASH CO JUSTICE COURT	93,755	1,765	92,753	0	35,280
851000 LAW LIBRARY	31,253	1,370	69,368	0	13,803
901000 COMMUNITY DEVELOPMENT	57,849	14,042	31,032	0	14,351
902000 HOME FUND	24,428	922	6,636	0	8,404
903000 AIR QUALITY	14,098	6,270	6,636	0	2,296
904000 HPOF	6,761	211	0	0	0
951000 AGRICULTURE	0	105	135,048	0	8,522
961000 WATERMASTER	47,287	421	38,356	0	6,966
971000 COOP LIBRARY SERVICES	121,376	12,988	137,649	0	73,374
971015 WEST SLOPE LIBRARY	0	2,977	52,469	0	21,032
981000 FAIR COMPLEX	98,702	19,759	4,187	0	19,884

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
982000 EVENT CENTER	0	0	0	0	5,639
984000 EVENT CENTER OPS	66,677	10,802	239,914	0	21,787
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	3,623	0	222
STATE COURTS	0	0	1,685,846	0	105,847
TUALATIN RIVER WATERSHED COUNCIL	0	0	9,981	0	611
VISION ACTION NETWORK	0	0	0	0	0
WCCCA (911 Center)	0	0	5,943	0	446
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	25,154,958	1,038,615	17,744,068	1,141,040	6,373,967

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Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
CLEAN WATER SERVICES (CWS)	0	0	0	0	0
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
162000 NON-DEPARTMENTAL	0	0	0	0	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
301000 ELECTIONS	0	0	0	0	0
302000 ASSESSMENT & TAXATION	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
354000 FLEET MANAGEMENT	0	0	0	0	0
354100 FLEET REPLACEMENT	0	0	0	0	0
354500 INTERNAL SERVICES	0	0	0	0	0
355500 BLDG EQUIP REPLACEMENT	0	0	0	0	0
356005 PARKS	0	0	0	0	0
356010 METZGER PARK	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
357005 LIFE INSURANCE	0	0	0	0	0
357010 WORKERS COMP INSURANCE	0	0	0	0	0
357005 MEDICAL INSURANCE	0	0	0	0	0
357005 UNEMPLOYMENT INS	0	0	0	0	0
358000 ITS CAPITAL ACQUISITION	0	0	0	0	0
358000 FACILITIES CAPITAL PROJ	0	0	0	0	0
358000 GREENSPACE CAP PROJ.	0	0	0	0	0
358000 EMERGENCY COMM SYS	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	(2,612,780)	0	0	0	0
401000 LOL - S.O. ADMIN	190,238	0	0	0	0
402000 LAW ENF SVCS	0	0	0	0	0
402000 DISTRICT PATROL	2,832,188	0	0	0	0
402000 LOL - LAW ENF SVCS	1,161,764	0	0	0	0
402005 GF PATROL OPERATIONS	1,458,588	0	0	0	0
402010 GF INVESTIGATIONS	729,689	0	0	0	0
402015 GF RECORDS	187,901	0	0	0	0
402020 GF PUBLIC AFFAIRS	67,086	0	0	0	0
402030 GF CIVIL	137,938	0	0	0	0
402035 GF PERMITS	0	0	0	0	0
402040 GF FORENSICS	0	0	0	0	0
402045 GF EVIDENCE	0	0	0	0	0
402050 SO Service Admin	0	0	0	0	0
403000 JAIL	2,965,334	0	0	0	0
403000 JAIL COMMISSARY	0	8,185	0	0	0

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Schedule D - Detail of Allocated Costs

Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
403000 LOL - JAIL	345,086	175,969	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
403010 JAIL HOUSING	0	890,077	0	0	0
403025 JAIL INTAKE/RELEASE	0	646,584	0	0	0
403500 JAIL HEALTH CARE	0	0	0	0	0
404000 COURT SECURITY FUND	0	0	0	0	0
406005 TRI-MET CONTRACT	0	0	0	0	0
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	0	0	0	0	0
406060 TASKFORCE REIMBURSABLES	0	0	0	0	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
406070-Nike Services	0	0	0	0	0
409000 FORFEITURES	0	0	0	0	0
451000 DISTRICT ATTORNEY	0	0	0	0	0
451000 LOL-DISTRICT ATTORNEY	0	0	0	0	0
501000 JUVENILE	0	0	0	0	0
501000 LOL-JUVENILE	0	0	0	0	0
501005 JUVENILE BASIC SERVICES	0	0	2,277,453	0	0
501005 LOL-JUVENILE BASIC SVCS	0	0	72,150	0	0
501010 JUVENILE SHELTER CARE	0	0	60,013	0	0
501015 JUV SECURE DETENTION	0	0	147,672	0	0
501025 HOME DETENTION	0	0	13,149	0	0
502000 CONCILIATION PROGRAM	0	0	31,018	0	0
503000 JUVENILE ADMIN	0	0	(312,315)	0	0
504000 JUVENILE GRANTS	0	0	0	0	0
504005 DOWNSIZING	0	0	38,772	0	0
504020 JUVENILE RESTITUTION	0	0	14,160	0	0
505000 STATE HIGH-RISK PREVENT	0	0	0	0	0
505015 SUBSTANCE ABUSE PROGRAMS	0	0	105,191	0	0
505020 COMM & VICTIM SVCS	0	0	17,869	0	0
505025 SHELTER CARE SUPPLEMENT	0	0	44,167	0	0
551000 COMMUNITY CORRECTIONS	0	0	0	0	0
551500 LOL COMM CORRECTIONS	0	0	0	0	0
601000 LONG RANGE PLANNING	0	0	0	0	0
602000 CURRENT PLANNING	0	0	0	0	0
602000 BUILDING SERVICES	0	0	0	0	0
603000 ENGINEERING	0	0	0	0	0
603000 SURVEY PUBLIC LAND CNR	0	0	0	0	0
603000 SURVEY	0	0	0	0	0
604000 LUT ADMINISTRATION	0	0	0	0	0
604500 ROAD FUND ADMIN	0	0	0	0	0
605000 CAPITAL PROJECT MGMT	0	0	0	0	0
606000 LUT OPS & MAINT	0	0	0	0	0
606500 TIF ROAD PROJECT	0	0	0	0	0
606500 MSTIP 3	0	0	0	0	0
606500 ROAD CAPITAL PROJECT	0	0	0	0	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	0	0	0	0	0
606500 NORTH BETHANY SDC	0	0	0	0	0
606500 BONNY SLOPE SDC	0	0	0	0	0
607000 Regional Transportation	0	0	0	0	0

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Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
607500 MAINT LOCAL IMPROV DIST	0	0	0	0	0
608000 URBAN ROAD MAINT DIST	0	0	0	0	0
608500 NORTH BETHANY SERVICE DIST	0	0	0	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	0	0
651000 HOUSING SERVICES	0	0	0	0	0
652000 Metro Affordabe Housing	0	0	0	0	0
653000 Metro SHS	0	0	0	0	0
661000 FEDERAL HOUSING PROG	0	0	0	0	0
662000 LOCAL FUND HOUSING PROG	0	0	0	0	0
663000 AFFORDABLE HOUSING POOL	0	0	0	0	0
701000 EMERGENCY MEDICAL SVCS	0	0	0	16,961	26,127
703000 PUBLIC HEALTH	0	0	0	0	0
703005 ENVIRONMENT HEALTH	0	0	0	163,306	155,656
703010 COMMUNICABLE DISEASE	0	0	0	215,611	204,230
703015 MEDICAL EXAMINER	0	0	0	62,820	59,981
703020 SOLID WASTE & RECYCLING	0	0	0	0	119,226
703025 MATERNAL & CHILD HEALTH	0	0	0	138,018	129,162
703030 PUBLIC HEALTH	0	0	0	(169,896)	169,896
703035 HEPP	0	0	0	63,086	58,141
703040 VITAL RECORDS	0	0	0	25,022	24,287
703045 WIC	0	0	0	181,805	175,895
703050 PH Emergency Preparedness	0	0	0	57,230	54,829
704000 HHS ADMINISTRATION	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	(37,925)
705000 CHILDREN & FAMILY SVCS	0	0	0	196,712	170,375
706000 HUMAN SERVICES	0	0	0	0	21,711
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	0	457,033
706015 CHILDREN'S HUMAN SERVICES	0	0	0	0	13,247
706020 ALCOHOL & DRUG SERVICES	0	0	0	0	89,420
706025 DEVELOP DISABILIT	0	0	0	0	0
Center for Addictions Triage & Treatment	0	0	0	0	172,215
706500 Developmental Disabilities Servic	0	0	0	0	777,913
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	0	0	0	0	0
708700 COORDINATED CARE ORG	0	0	0	0	222,629
708900 MH URGENT CARE CTR	0	0	0	0	0
709000 ANIMAL SERVICES	0	0	0	0	187,303
709500 Animal Services gifts & donations	0	0	0	0	0
751000 VETERANS SERVICES	0	0	0	0	78,380
752000 AGENCY ON AGING	0	0	0	0	192,822
801000 WASH CO JUSTICE COURT	0	0	0	0	0
851000 LAW LIBRARY	0	0	0	0	0
901000 COMMUNITY DEVELOPMENT	0	0	0	0	0
902000 HOME FUND	0	0	0	0	0
903000 AIR QUALITY	0	0	0	0	0
904000 HPOF	0	0	0	0	0
951000 AGRICULTURE	0	0	0	0	0
961000 WATERMASTER	0	0	0	0	0
971000 COOP LIBRARY SERVICES	0	0	0	0	0
971015 WEST SLOPE LIBRARY	0	0	0	0	0
981000 FAIR COMPLEX	0	0	0	0	0

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Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
982000 EVENT CENTER	0	0	0	0	0
984000 EVENT CENTER OPS	0	0	0	0	0
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	0	0	0	0	0
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0
VISION ACTION NETWORK	0	0	0	0	0
WCCCA (911 Center)	0	0	0	0	0
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	4,734,711	12,000
Total Expenditures	7,463,033	1,720,815	2,509,299	5,685,386	3,534,553

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Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
CLEAN WATER SERVICES (CWS)	0	0	0	0
101000 BOARD OF COMMIS	0	53	5,336	0
151000 ADMIN OFFICE	0	237	26,787	0
162000 NON-DEPARTMENTAL	0	0	0	3,492
167500 Affordable Housing Development Su	0	0	0	0
168000 ESPD	0	0	0	1,127
169600 COMMUNITY NETWORK	0	0	0	3,700
201000 COUNTY COUNSEL	0	219	22,684	0
251000 COUNTY AUDITOR	0	28	6,341	0
301000 ELECTIONS	0	466	93,461	1,525,027
302000 ASSESSMENT & TAXATION	0	929	105,420	6,311,910
302020 A&T-SS	0	0	0	0
311000 DEI	0	0	3,593	0
321000 COUNTY EMERGENCY MGMT	0	0	12,682	0
351010 SS-ADMIN	0	55	2,766	0
351500 FINANCIAL MGMT	0	158	28,479	0
352000 HUMAN RESOURCE	0	295	28,056	0
352500 INFO TECHNOLOGY SVCS	0	704	62,003	0
353000 PURCHASING	0	37	5,677	0
353500 FACILITIES MANAGEMENT	0	739	89,978	0
354000 FLEET MANAGEMENT	0	0	32,228	715,674
354100 FLEET REPLACEMENT	0	0	0	86,723
354500 INTERNAL SERVICES	0	297	22,157	274,957
355500 BLDG EQUIP REPLACEMENT	0	0	0	58,939
356005 PARKS	0	0	48,528	556,577
356010 METZGER PARK	0	0	17,772	97,594
357500 RISK MANAGEMENT	0	0	8,370	0
357010 LIABILITY INSUR	0	0	0	0
357005 LIFE INSURANCE	0	0	0	7,737
357010 WORKERS COMP INSURANCE	0	0	0	622,306
357005 MEDICAL INSURANCE	0	0	0	209,972
357005 UNEMPLOYMENT INS	0	0	0	7,037
358000 ITS CAPITAL ACQUISITION	0	0	0	67,696
358000 FACILITIES CAPITAL PROJ	0	0	0	191,426
358000 GREENSPACE CAP PROJ.	0	0	0	1,537
358000 EMERGENCY COMM SYS	0	0	0	18,637
401000 SHERIFF'S OFFICE ADMIN	0	191	143,366	0
401000 LOL - S.O. ADMIN	0	0	41,298	782,335
402000 LAW ENF SVCS	0	0	345,516	5,948,637
402000 DISTRICT PATROL	0	432	149,234	7,350,392
402000 LOL - LAW ENF SVCS	0	85	59,706	3,153,375
402005 GF PATROL OPERATIONS	0	0	0	1,458,588
402010 GF INVESTIGATIONS	0	0	0	729,689
402015 GF RECORDS	0	0	0	187,901
402020 GF PUBLIC AFFAIRS	0	0	0	67,086
402030 GF CIVIL	0	0	0	137,938
402035 GF PERMITS	0	0	0	0
402040 GF FORENSICS	0	0	0	0
402045 GF EVIDENCE	0	0	0	0
402050 SO Service Admin	0	0	0	0
403000 JAIL	0	0	1,189,037	13,647,372
403000 JAIL COMMISSARY	0	0	841	40,887

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Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
403000 LOL - JAIL	0	0	94,258	1,524,830
403005 JAIL ADMIN	0	0	0	0
403010 JAIL HOUSING	0	0	0	890,077
403025 JAIL INTAKE/RELEASE	0	0	0	646,584
403500 JAIL HEALTH CARE	0	0	805	46,220
404000 COURT SECURITY FUND	0	0	0	18,137
406005 TRI-MET CONTRACT	0	0	0	15,109
406030 GASTON LAW ENF SVCS	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0
406050 WIN Contracts	0	0	0	2,359
406060 TASKFORCE REIMBURSABLES	0	0	0	5,361
406065 CORNELIUS LAW ENF SVCS	0	0	0	79
406070-Nike Services	0	0	0	10,561
409000 FORFEITURES	0	0	0	54,370
451000 DISTRICT ATTORNEY	0	946	126,504	3,000,460
451000 LOL-DISTRICT ATTORNEY	0	227	26,278	626,082
501000 JUVENILE	0	666	83,832	1,560,019
501000 LOL-JUVENILE	0	28	6,159	256,116
501005 JUVENILE BASIC SERVICES	0	0	0	2,277,453
501005 LOL-JUVENILE BASIC SVCS	0	0	0	72,150
501010 JUVENILE SHELTER CARE	0	0	0	60,013
501015 JUV SECURE DETENTION	0	0	0	147,672
501025 HOME DETENTION	0	0	0	13,149
502000 CONCILIATION PROGRAM	0	0	2,565	151,242
503000 JUVENILE ADMIN	0	0	8,210	0
504000 JUVENILE GRANTS	0	0	2,565	94,894
504005 DOWNSIZING	0	0	0	38,772
504020 JUVENILE RESTITUTION	0	0	0	14,160
505000 STATE HIGH-RISK PREVENT	0	0	11,549	341,258
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	105,191
505020 COMM & VICTIM SVCS	0	0	0	17,869
505025 SHELTER CARE SUPPLEMENT	0	0	0	44,167
551000 COMMUNITY CORRECTIONS	0	681	253,404	3,744,798
551500 LOL COMM CORRECTIONS	0	128	118,353	1,262,874
601000 LONG RANGE PLANNING	0	197	28,325	925,984
602000 CURRENT PLANNING	0	240	24,445	505,997
602000 BUILDING SERVICES	0	408	46,943	1,736,091
603000 ENGINEERING	0	0	46,515	1,652,723
603000 SURVEY PUBLIC LAND CNR	0	53	2,861	150,937
603000 SURVEY	0	50	8,793	203,951
604000 LUT ADMINISTRATION	0	153	33,160	781,154
604500 ROAD FUND ADMIN	0	0	0	150,910
605000 CAPITAL PROJECT MGMT	0	0	45,182	1,634,568
606000 LUT OPS & MAINT	0	0	111,593	3,417,389
606500 TIF ROAD PROJECT	0	0	0	0
606500 MSTIP 3	0	0	0	625,700
606500 ROAD CAPITAL PROJECT	0	0	0	142,666
606500 OTIA CAP PROJECTS	0	0	0	0
606500 TDT	0	0	0	175,695
606500 NORTH BETHANY SDC	0	0	0	6,571
606500 BONNY SLOPE SDC	0	0	0	19,908
607000 Regional Transportation	0	0	0	25,771

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Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIATION 23.5	Totals
607500 MAINT LOCAL IMPROV DIST	0	0	0	1,849
608000 URBAN ROAD MAINT DIST	0	0	0	65,748
608500 NORTH BETHANY SERVICE DIST	0	0	0	70,862
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	13,905
651000 HOUSING SERVICES	0	0	50,318	2,590,826
652000 Metro Affordabe Housing	0	0	0	91,467
653000 Metro SHS	0	0	81,176	856,544
661000 FEDERAL HOUSING PROG	0	0	0	44,428
662000 LOCAL FUND HOUSING PROG	0	0	0	14,945
663000 AFFORDABLE HOUSING POOL	0	0	0	14,620
701000 EMERGENCY MEDICAL SVCS	0	0	3,384	177,130
703000 PUBLIC HEALTH	0	842	169,296	4,469,730
703005 ENVIRONMENT HEALTH	0	0	0	318,962
703010 COMMUNICABLE DISEASE	0	0	0	419,841
703015 MEDICAL EXAMINER	0	0	0	122,801
703020 SOLID WASTE & RECYCLING	0	0	0	119,226
703025 MATERNAL & CHILD HEALTH	0	0	0	267,179
703030 PUBLIC HEALTH	0	0	0	0
703035 HEPP	0	0	0	121,227
703040 VITAL RECORDS	0	0	0	49,308
703045 WIC	0	0	0	357,701
703050 PH Emergency Preparedness	0	0	0	112,059
704000 HHS ADMINISTRATION	0	108	10,285	461,572
704005 HHS ADMIN	0	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	6,127	834,179
706000 HUMAN SERVICES	0	0	40,524	1,695,410
706005 HUMAN SVCS ADMIN	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	457,033
706015 CHILDREN'S HUMAN SERVICES	0	0	0	13,247
706020 ALCOHOL & DRUG SERVICES	0	0	0	89,420
706025 DEVELOP DISABILIT	0	0	0	0
Center for Addictions Triage & Treatment	0	0	0	172,215
706500 Developmental Disabilities Serv	0	0	75,936	3,267,570
707000 MENTAL HEALTH HB 2145	0	0	0	3,347
708500 HEALTH SHARE OREGON	0	0	0	0
708700 COORDINATED CARE ORG	0	0	0	792,762
708900 MH URGENT CARE CTR	0	0	46,574	312,700
709000 ANIMAL SERVICES	0	0	41,370	1,099,629
709500 Animal Services gifts & donations	0	0	0	3,688
751000 VETERANS SERVICES	0	0	15,497	390,597
752000 AGENCY ON AGING	0	0	12,791	774,233
801000 WASH CO JUSTICE COURT	0	205	19,910	329,591
851000 LAW LIBRARY	0	0	17,099	161,025
901000 COMMUNITY DEVELOPMENT	0	0	6,828	270,602
902000 HOME FUND	0	0	1,460	77,038
903000 AIR QUALITY	0	0	1,460	47,513
904000 HPOF	0	0	0	21,839
951000 AGRICULTURE	0	0	29,885	176,844
961000 WATERMASTER	0	0	8,233	119,065
971000 COOP LIBRARY SERVICES	0	183	33,624	836,289
971015 WEST SLOPE LIBRARY	0	0	4,549	155,211
981000 FAIR COMPLEX	0	0	1,365	286,985

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Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
982000 EVENT CENTER	0	0	0	5,639
984000 EVENT CENTER OPS	0	0	52,679	474,274
BANKRUPTCY TAX PAYMENTS	0	0	0	19,495
A&T SYSTEM TEAM	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0
RIDE CONNECTION	0	0	778	4,623
STATE COURTS	0	3,721	371,197	2,166,611
TUALATIN RIVER WATERSHED COUNCIL	0	0	2,142	12,734
VISION ACTION NETWORK	0	0	0	0
WCCCA (911 Center)	0	0	1,565	7,954
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	129,437
Total Allocated				99,435,039
Direct Bills	0	0	0	0
Unallocated	499,279	0	0	1,611,114
Cost Adjustments	0	0	0	0
Disallowed	384,585	0	0	5,131,296
Total Expenditures	883,864	13,761	4,739,668	106,177,449

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
101000 BOARD OF COMMIS		
1.4.1 BD OF DIRECTORS	Number Of Regular Employees (FTE)	Adopted Budget
1.4.2 GENERAL GOVT	Budget Appropriations (Excluding Contingency)	Adopted Budget
151000 ADMIN OFFICE		
2.4.1 COUNTY ADMIN	Number Of Regular Employees (FTE)	Adopted Budget
2.4.2 BUDGET ANALYSIS	Size Of Budget	Adopted Budget
2.4.3 INTERGOV RELAT	Number Of Regular Employees (FTE)	Adopted Budget
2.4.4 COMMUNICATION	Number Of Regular Employees (FTE)	Adopted Budget
2.4.5 GEN COMM SUPPOR	Direct Allocation To Board Of Commissioners	Cost Plan
2.4.6 ADMINISTRATOR	Number Of Regular Employees (FTE)	Adopted Budget
201000 COUNTY COUNSEL		
3.4.1 LEGAL SUPPORT	County Counsel Hours	County Counsel Records
251000 COUNTY AUDITOR		
4.4.1 AUDIT ADMIN	Size Of Budget	Adopted Budget
4.4.2 FIELD AUDIT	Weighted Budget Size (50% Gen Fund--50% Other Funds)	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
311000 DEI		
6.4.1 DEI	Number Of Regular Employees (FTE)	Adopted Budget
321000 COUNTY EMERGENCY MGMT		
7.4.1 FTE	Number Of Regular Employees (FTE)	Adopted Budget
351010 SS-ADMIN		
8.4.1 SUSTAINABILITY	Number Of Regular Employees (FTE)	Adopted Budget
351500 FINANCIAL MGMT		
9.4.1 GEN FIN'L MGMT	Weighted 50% GL JE Lines And 50% Budget Appropriations	Wisard Actual Counts And Adopted Budget
9.4.2 ACCTS PAYABLE	Number Of Invoices Per Department	Wisard Actual Count
9.4.3 PAYROLL	Number Of Regular Employees (FTE)	Adopted Budget
9.4.4 TREASURY & AR	Number Of Receipts Per Department	Wisard Actual Count
352000 HUMAN RESOURCE		
10.4.1 PERSONNEL SVC	Number Of Regular Employees (FTE)	Adopted Budget
10.4.2 EMPLOYEE RELAT	Number Of Full-Time Bargaining Unit Employees Per Dept	Adopted Budget
10.4.3 EMPLOYEE DEV	Number Of Regular Employees (FTE) Less S.O. Sworn Officers	Adopted Budget
352500 INFO TECHNOLOGY SVCS		
11.4.1 ITS OPS - A (FTE)	Number Of Regular Employees (FTE)	Adopted Budget
11.4.2 ITS OPS - B (51100)	Personal Services (Account 51100) Budget	Adopted Budget
11.4.3 ITS SPECIAL SYS	Distributed By Use	Information Technology Systems Records
353000 PURCHASING		
12.4.1 PURCH GENERAL	Total Number Of Requisition Dist Lines And Releases	Wisard Actual Count
12.4.2 BIDS/RFPs	Weighted Number Of Bids & RFP's	Purchasing Division

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
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
357500 RISK MANAGEMENT		
14.4.1 LIABILITY	Direct Allocation To Liability & Casualty Ins	Cost Plan
14.4.2 WORKERS COMP	Direct Allocation To Workers Comp Ins	Cost Plan
357010 LIABILITY INSUR		
15.4.1 GEN LIABILITY	Actual Determined Cost Allocation	Risk Services Admin
15.4.2 REAL PROPERTY	Real Property Square Footage	Facilities Management
15.4.3 AUTO INSURANCE	Based On Reported Losses And Milages	Risk Services Admin
401000 SHERIFF'S OFFICE ADMIN		
16.4.1 EXEC ADMIN	SO Budgeted Appropriations	Adopted Budget
16.4.2 BUSINESS ADMIN	Number Of S.O. Regular Employees (FTE)	Adopted Budget
16.4.3 TRAINING	Number Of S.O. Certified Employees	Adopted Budget
16.4.4 LAW ENFORCEMENT TECH	Number Of S.O. Certified Employees	Adopted Budget
16.4.5 PROF. STANDARDS	Number Of S.O. Regular Employees (FTE)	Adopted Budget
403005 JAIL ADMIN		
17.4.1 JAIL ADMIN.	Number Of Regular Employees (FTE) For Jail Admin Exclude 100-403005	Adopted Budget
503000 JUVENILE ADMIN		
18.4.1 JUVENILE ADMIN	Time And Salary Allocation	Juvenile Admin Records
703030 PUBLIC HEALTH		
19.4.1 DEPT ADMIN	Allocation Weighted @75% FTE & 25% Budget Appropriation	Adopted Budget
19.4.2 PROF. SERVICES	Allocation Weighted @75% FTE & 25% Budget Appropriation	Adopted Budget
704005 HHS ADMIN		
20.4.1 DEPT ADMIN	Weighted 75% FTE And 25% Budget Appropriations	Adopted Budget
706005 HUMAN SVCS ADMIN		
21.4.1 HSO ADMIN	Direct Allocation To HSO	HHS Admin Records
BUILDING DEBT INTEREST		
22.4.1 BLDG DEBT INTEREST	Office Building Square Footage	Facilities Management
BUILDING DEPRECIATION		
23.4.1 BUILDING & COMPONENT	Bldg Depreciation Square Footage	Facilities Management
23.4.2 GF EQUIPMENT	Cost Of Equipment By Org Unit (General Fund)	Fixed Asset Report

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 101000 BOARD OF COMMIS

The Board of Commissioners, as the legislative body of the County, directs all facets of County government by developing long- and short-range fiscal and operational policy. They originate and adopt ordinances that govern a variety of activities throughout the County.

In addition, the Board serves as the primary mechanism providing for citizen participation and response to local government through advisory commissions, committees, and Board meetings.

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

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

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

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 101000 BOARD OF COMMIS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,019,795			1,019,795
Inbound Costs:				
101000 BOARD OF COMMIS		1,923	1,923	
151000 ADMIN OFFICE		780,440	780,440	
201000 COUNTY COUNSEL		172,113	172,113	
251000 COUNTY AUDITOR		869	869	
311000 DEI		2,165	2,165	
321000 COUNTY EMERGENCY MGMT		2,187	2,187	
351010 SS-ADMIN		1,045	1,045	
351500 FINANCIAL MGMT		5,936	5,936	
352000 HUMAN RESOURCE		13,769	13,769	
352500 INFO TECHNOLOGY SVCS		57,925	57,925	
353000 PURCHASING		628	628	
353500 FACILITIES MANAGEMENT		23,745	23,745	
357010 LIABILITY INSUR		79,009	79,009	
BUILDING DEBT INTEREST		53	53	
BUILDING DEPRECIATION		5,336	5,336	
Total Allocated Additions:		1,147,142	1,147,142	1,147,142
Total To Be Allocated:	1,019,795	1,147,142		2,166,937

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 101000 BOARD OF COMMIS

	Total	G&A	BD OF DIRECTORS	GENERAL GOV'T
Other Expense & Cost				
PERSONNEL SERVICES	960,305	0	480,152	480,153
MATERIALS & SERVICES	57,790	0	28,895	28,895
OTHER SPECIAL EXPEND	0	0	0	0
INTERFUND EXPENSES	0	0	0	0
CONTINGENCY	1,700	1,700	0	0
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,019,795			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,019,795	1,700	509,047	509,048
Allocation Step 1				
Reallocate Admin Costs		(1,700)	850	850
Unallocated Costs	0	0	0	0
1st Allocation	1,019,795	0	509,897	509,898
Allocation Step 2				
Inbound - All Others	1,147,142	1,147,142	0	0
Reallocate Admin Costs		(1,147,142)	573,570	573,572
Unallocated Costs	0	0	0	0
2nd Allocation	1,147,142	0	573,570	573,572
Total For 101000 BOARD OF COMMIS				
Schedule .3 Total	2,166,937	0	1,083,467	1,083,470

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD OF DIRECTORS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	1,083		1,083		1,083
151000 ADMIN OFFICE	22.50	0.955536	4,872		4,872	5,492	10,365
201000 COUNTY COUNSEL	16.00	0.679492	3,465		3,465	3,906	7,370
251000 COUNTY AUDITOR	3.00	0.127405	650		650	732	1,382
301000 ELECTIONS	10.00	0.424683	2,165		2,165	2,441	4,606
302000 ASSESSMENT & TAXATION	109.00	4.629040	23,603		23,603	26,607	50,211
311000 DEI	14.00	0.594556	3,032		3,032	3,417	6,449
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	1,516		1,516	1,709	3,225
351010 SS-ADMIN	3.00	0.127405	650		650	732	1,382
351500 FINANCIAL MGMT	20.00	0.849365	4,331		4,331	4,882	9,213
352000 HUMAN RESOURCE	35.00	1.486389	7,579		7,579	8,544	16,123
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	18,569		18,569	20,932	39,501
353000 PURCHASING	6.00	0.254810	1,299		1,299	1,465	2,764
353500 FACILITIES MANAGEMENT	56.00	2.378222	12,126		12,126	13,670	25,796
354000 FLEET MANAGEMENT	20.00	0.849365	4,331		4,331	4,882	9,213
354500 INTERNAL SERVICES	5.60	0.237822	1,213		1,213	1,367	2,580
356005 PARKS	10.00	0.424683	2,165		2,165	2,441	4,606
357500 RISK MANAGEMENT	6.00	0.254810	1,299		1,299	1,465	2,764
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	8,283		8,283	9,337	17,620
401000 LOL - S.O. ADMIN	15.00	0.637024	3,248		3,248	3,662	6,910
402000 LAW ENF SVCS	144.90	6.153650	31,377		31,377	35,371	66,748
402000 DISTRICT PATROL	139.60	5.928568	30,230		30,230	34,077	64,306
402000 LOL - LAW ENF SVCS	60.75	2.579946	13,155		13,155	14,829	27,984
403000 JAIL	195.75	8.313161	42,389		42,389	47,784	90,173
403000 JAIL COMMISSARY	1.00	0.042468	217		217	244	461
403000 LOL - JAIL	21.50	0.913067	4,656		4,656	5,248	9,904
406070-Nike Services	1.00	0.042468	217		217	244	461
451000 DISTRICT ATTORNEY	108.10	4.590818	23,408		23,408	26,388	49,796
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	5,738		5,738	6,469	12,207
501000 JUVENILE	40.00	1.698730	8,662		8,662	9,764	18,426
501000 LOL-JUVENILE	10.50	0.445917	2,274		2,274	2,563	4,837
502000 CONCILIATION PROGRAM	4.00	0.169873	866		866	976	1,843
503000 JUVENILE ADMIN	13.00	0.552087	2,815		2,815	3,173	5,988
504000 JUVENILE GRANTS	3.50	0.148639	758		758	854	1,612
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	2,923		2,923	3,295	6,219
551000 COMMUNITY CORRECTIONS	106.00	4.501635	22,954		22,954	25,875	48,829
551500 LOL COMM CORRECTIONS	32.00	1.358984	6,929		6,929	7,811	14,741
601000 LONG RANGE PLANNING	25.77	1.094407	5,580		5,580	6,291	11,871
602000 CURRENT PLANNING	13.52	0.574171	2,928		2,928	3,300	6,228
602000 BUILDING SERVICES	49.71	2.111097	10,764		10,764	12,134	22,899
603000 ENGINEERING	50.28	2.135304	10,888		10,888	12,273	23,161
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	821		821	925	1,746
603000 SURVEY	4.58	0.194505	992		992	1,118	2,110
604000 LUT ADMINISTRATION	24.75	1.051089	5,359		5,359	6,042	11,401
605000 CAPITAL PROJECT MGMT	47.35	2.010872	10,253		10,253	11,558	21,812
606000 LUT OPS & MAINT	111.00	4.713976	24,036		24,036	27,095	51,132
651000 HOUSING SERVICES	104.00	4.416699	22,521		22,521	25,387	47,907
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	628		628	708	1,336
703000 PUBLIC HEALTH	151.20	6.421200	32,742		32,742	36,908	69,650
704000 HHS ADMINISTRATION	16.00	0.679492	3,465		3,465	3,906	7,370
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	4,039		4,039	4,553	8,591
706000 HUMAN SERVICES	42.94	1.823587	9,298		9,298	10,482	19,780

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - BD OF DIRECTORS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Servis	105.10	4.463414	22,759		22,759	25,655	48,414
708700 COORDINATED CARE ORG	28.96	1.229881	6,271		6,271	7,069	13,340
709000 ANIMAL SERVICES	25.00	1.061706	5,414		5,414	6,103	11,516
751000 VETERANS SERVICES	10.57	0.448889	2,289		2,289	2,580	4,869
752000 AGENCY ON AGING	23.18	0.984414	5,020		5,020	5,658	10,678
801000 WASH CO JUSTICE COURT	9.00	0.382214	1,949		1,949	2,197	4,146
851000 LAW LIBRARY	3.00	0.127405	650		650	732	1,382
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	1,414		1,414	1,594	3,008
902000 HOME FUND	2.17	0.092156	470		470	530	1,000
903000 AIR QUALITY	1.30	0.055209	282		282	317	599
961000 WATERMASTER	1.75	0.074319	379		379	427	806
971000 COOP LIBRARY SERVICES	37.00	1.571325	8,012		8,012	9,032	17,044
971015 WEST SLOPE LIBRARY	9.00	0.382214	1,949		1,949	2,197	4,146
981000 FAIR COMPLEX	10.40	0.441670	2,252		2,252	2,539	4,791
984000 EVENT CENTER OPS	6.60	0.280290	1,429		1,429	1,611	3,040
Schedule .4 Total for BD OF DIRECTORS	2,354.70	100.000000	509,897		509,897	573,570	1,083,467

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	2,024,062	0.164704	840		840		840
151000 ADMIN OFFICE	5,980,433	0.486646	2,481		2,481	2,796	5,277
162000 NON-DEPARTMENTAL	221,173	0.017998	92		92	103	195
169600 COMMUNITY NETWORK	480,294	0.039083	199		199	225	424
201000 COUNTY COUNSEL	4,364,721	0.355171	1,811		1,811	2,041	3,852
251000 COUNTY AUDITOR	840,123	0.068363	349		349	393	741
301000 ELECTIONS	3,800,724	0.309276	1,577		1,577	1,777	3,354
302000 ASSESSMENT & TAXATION	19,009,716	1.546878	7,888		7,888	8,887	16,775
311000 DEI	2,871,980	0.233702	1,192		1,192	1,343	2,534
321000 COUNTY EMERGENCY MGMT	1,776,891	0.144591	737		737	831	1,568
351010 SS-ADMIN	726,036	0.059080	301		301	339	641
351500 FINANCIAL MGMT	4,682,892	0.381061	1,943		1,943	2,189	4,132
352000 HUMAN RESOURCE	7,408,794	0.602876	3,074		3,074	3,464	6,538
352500 INFO TECHNOLOGY SVCS	26,833,864	2.183553	11,134		11,134	12,545	23,679
353000 PURCHASING	1,138,456	0.092640	472		472	532	1,005
353500 FACILITIES MANAGEMENT	19,248,613	1.566318	7,987		7,987	8,999	16,985
354000 FLEET MANAGEMENT	7,206,697	0.586431	2,990		2,990	3,369	6,359
354100 FLEET REPLACEMENT	10,488,868	0.853511	4,352		4,352	4,904	9,256
354500 INTERNAL SERVICES	1,726,359	0.140479	716		716	807	1,523
355500 BLDG EQUIP REPLACEMENT	13,811,951	1.123920	5,731		5,731	6,457	12,188
356005 PARKS	2,583,388	0.210218	1,072		1,072	1,208	2,280
356010 METZGER PARK	312,868	0.025459	130		130	146	276
357500 RISK MANAGEMENT	1,278,641	0.104047	531		531	598	1,128
357005 LIFE INSURANCE	517,676	0.042125	215		215	242	457
357010 WORKERS COMP INSURANCE	4,768,476	0.388025	1,979		1,979	2,229	4,208
357005 MEDICAL INSURANCE	45,626,816	3.712792	18,931		18,931	21,331	40,262
357005 UNEMPLOYMENT INS	254,222	0.020687	105		105	119	224
358000 ITS CAPITAL ACQUISITION	6,316,124	0.513962	2,621		2,621	2,953	5,573
358000 FACILITIES CAPITAL PROJ	43,557,316	3.544391	18,073		18,073	20,363	38,436
358000 GREENSPACE CAP PROJ.	60,047	0.004886	25		25	28	53
358000 EMERGENCY COMM SYS	3,986,680	0.324408	1,654		1,654	1,864	3,518
401000 SHERIFF'S OFFICE ADMIN	10,222,496	0.831836	4,242		4,242	4,779	9,021
401000 LOL - S.O. ADMIN	3,648,003	0.296849	1,514		1,514	1,705	3,219
402000 LAW ENF SVCS	35,545,095	2.892412	14,748		14,748	16,617	31,366
402000 DISTRICT PATROL	37,883,917	3.082729	15,719		15,719	17,711	33,430
402000 LOL - LAW ENF SVCS	16,403,978	1.334841	6,806		6,806	7,669	14,475
403000 JAIL	47,124,079	3.834629	19,553		19,553	22,031	41,583
403000 JAIL COMMISSARY	261,739	0.021298	109		109	122	231
403000 LOL - JAIL	5,461,480	0.444417	2,266		2,266	2,553	4,819
403500 JAIL HEALTH CARE	7,471,716	0.607996	3,100		3,100	3,493	6,593
404000 COURT SECURITY FUND	684,896	0.055732	284		284	320	604
406005 TRI-MET CONTRACT	27,145	0.002209	11		11	13	24
406050 WIN Contracts	70,000	0.005696	29		29	33	62
406060 TASKFORCE REIMBURSABLES	400,000	0.032549	166		166	187	353
406070-Nike Services	215,938	0.017572	90		90	101	190
451000 DISTRICT ATTORNEY	21,260,007	1.729991	8,821		8,821	9,939	18,760
451000 LOL-DISTRICT ATTORNEY	5,037,725	0.409935	2,090		2,090	2,355	4,445
501000 JUVENILE	9,749,134	0.793317	4,045		4,045	4,558	8,603
501000 LOL-JUVENILE	2,316,291	0.188484	961		961	1,083	2,044
502000 CONCILIATION PROGRAM	691,076	0.056235	287		287	323	610
503000 JUVENILE ADMIN	2,350,424	0.191261	975		975	1,099	2,074

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	944,561	0.076862	392		392	442	833
505000 STATE HIGH-RISK PREVENT	3,570,702	0.290559	1,482		1,482	1,669	3,151
551000 COMMUNITY CORRECTIONS	23,692,482	1.927929	9,830		9,830	11,076	20,907
551500 LOL COMM CORRECTIONS	6,397,611	0.520593	2,655		2,655	2,991	5,645
601000 LONG RANGE PLANNING	6,192,286	0.503885	2,569		2,569	2,895	5,464
602000 CURRENT PLANNING	2,952,604	0.240262	1,225		1,225	1,380	2,605
602000 BUILDING SERVICES	11,601,472	0.944047	4,814		4,814	5,424	10,237
603000 ENGINEERING	12,310,898	1.001775	5,108		5,108	5,755	10,863
603000 SURVEY PUBLIC LAND CNR	947,891	0.077133	393		393	443	836
603000 SURVEY	1,178,970	0.095936	489		489	551	1,040
604000 LUT ADMINISTRATION	5,180,099	0.421520	2,149		2,149	2,422	4,571
604500 ROAD FUND ADMIN	8,683,194	0.706578	3,603		3,603	4,059	7,662
605000 CAPITAL PROJECT MGMT	10,188,620	0.829079	4,227		4,227	4,763	8,991
606000 LUT OPS & MAINT	33,233,568	2.704316	13,789		13,789	15,537	29,326
606500 MSTIP 3	153,545,427	12.494461	63,709		63,709	71,785	135,494
606500 ROAD CAPITAL PROJECT	31,351,188	2.551141	13,008		13,008	14,657	27,665
606500 TDT	46,386,436	3.774605	19,247		19,247	21,686	40,932
606500 NORTH BETHANY SDC	900,000	0.073236	373		373	421	794
606500 BONNY SLOPE SDC	5,204,951	0.423543	2,160		2,160	2,433	4,593
607000 Regional Transportation	5,873,917	0.477978	2,437		2,437	2,746	5,183
607500 MAINT LOCAL IMPROV DIST	8,049	0.000655	3		3	4	7
608000 URBAN ROAD MAINT DIST	12,382,568	1.007607	5,138		5,138	5,789	10,927
608500 NORTH BETHANY SERVICE DIST	18,833,039	1.532502	7,814		7,814	8,805	16,619
609000 SPECIAL LIGHT DISTRICT #1	2,444,530	0.198919	1,014		1,014	1,143	2,157
651000 HOUSING SERVICES	24,228,818	1.971572	10,053		10,053	11,327	21,380
652000 Metro Affordabe Housing	22,934,100	1.866217	9,516		9,516	10,722	20,238
653000 Metro SHS	86,262,661	7.019455	35,792		35,792	40,328	76,120
701000 EMERGENCY MEDICAL SVCS	1,313,062	0.106848	545		545	614	1,159
703000 PUBLIC HEALTH	30,827,754	2.508548	12,791		12,791	14,412	27,203
704000 HHS ADMINISTRATION	2,965,070	0.241277	1,230		1,230	1,386	2,616
705000 CHILDREN & FAMILY SVCS	8,989,726	0.731521	3,730		3,730	4,203	7,933
706000 HUMAN SERVICES	87,208,120	7.096389	36,184		36,184	40,770	76,954
706500 Developmental Disabilities Servic	17,326,924	1.409944	7,189		7,189	8,100	15,290
707000 MENTAL HEALTH HB 2145	18,615	0.001515	8		8	9	16
708700 COORDINATED CARE ORG	6,305,088	0.513064	2,616		2,616	2,948	5,564
708900 MH URGENT CARE CTR	7,795,438	0.634338	3,234		3,234	3,644	6,879
709000 ANIMAL SERVICES	4,523,629	0.368101	1,877		1,877	2,115	3,992
751000 VETERANS SERVICES	1,750,193	0.142419	726		726	818	1,544
752000 AGENCY ON AGING	7,700,250	0.626593	3,195		3,195	3,600	6,795
801000 WASH CO JUSTICE COURT	1,616,147	0.131511	671		671	756	1,426
851000 LAW LIBRARY	603,467	0.049106	250		250	282	533
901000 COMMUNITY DEVELOPMENT	5,449,324	0.443428	2,261		2,261	2,548	4,809
902000 HOME FUND	3,694,902	0.300665	1,533		1,533	1,727	3,260
903000 AIR QUALITY	597,114	0.048589	248		248	279	527
904000 HPOF	3,407,803	0.277303	1,414		1,414	1,593	3,007
951000 AGRICULTURE	590,640	0.048062	245		245	276	521
961000 WATERMASTER	356,517	0.029011	148		148	167	315
971000 COOP LIBRARY SERVICES	40,769,421	3.317532	16,916		16,916	19,060	35,976
971015 WEST SLOPE LIBRARY	1,216,772	0.099012	505		505	569	1,074
981000 FAIR COMPLEX	4,028,946	0.327848	1,672		1,672	1,884	3,555
984000 EVENT CENTER OPS	1,692,718	0.137742	702		702	791	1,494

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for GENERAL GOVT	1,228,908,322	100.000000	509,898		509,898	573,572	1,083,470

Allocation Basis: Budget Appropriations (Excluding Contingency)

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
101000 BOARD OF COMMIS	1,923	1,083	840
151000 ADMIN OFFICE	15,642	10,365	5,277
162000 NON-DEPARTMENTAL	195	0	195
169600 COMMUNITY NETWORK	424	0	424
201000 COUNTY COUNSEL	11,222	7,370	3,852
251000 COUNTY AUDITOR	2,123	1,382	741
301000 ELECTIONS	7,960	4,606	3,354
302000 ASSESSMENT & TAXATION	66,985	50,211	16,775
311000 DEI	8,983	6,449	2,534
321000 COUNTY EMERGENCY MGMT	4,792	3,225	1,568
351010 SS-ADMIN	2,023	1,382	641
351500 FINANCIAL MGMT	13,345	9,213	4,132
352000 HUMAN RESOURCE	22,660	16,123	6,538
352500 INFO TECHNOLOGY SVCS	63,179	39,501	23,679
353000 PURCHASING	3,768	2,764	1,005
353500 FACILITIES MANAGEMENT	42,782	25,796	16,985
354000 FLEET MANAGEMENT	15,572	9,213	6,359
354100 FLEET REPLACEMENT	9,256	0	9,256
354500 INTERNAL SERVICES	4,103	2,580	1,523
355500 BLDG EQUIP REPLACEMENT	12,188	0	12,188
356005 PARKS	6,886	4,606	2,280
356010 METZGER PARK	276	0	276
357500 RISK MANAGEMENT	3,892	2,764	1,128
357005 LIFE INSURANCE	457	0	457
357010 WORKERS COMP INSURANCE	4,208	0	4,208
357005 MEDICAL INSURANCE	40,262	0	40,262
357005 UNEMPLOYMENT INS	224	0	224
358000 ITS CAPITAL ACQUISITION	5,573	0	5,573
358000 FACILITIES CAPITAL PROJ	38,436	0	38,436
358000 GREENSPACE CAP PROJ.	53	0	53
358000 EMERGENCY COMM SYS	3,518	0	3,518
401000 SHERIFF'S OFFICE ADMIN	26,640	17,620	9,021
401000 LOL - S.O. ADMIN	10,129	6,910	3,219
402000 LAW ENF SVCS	98,114	66,748	31,366
402000 DISTRICT PATROL	97,736	64,306	33,430
402000 LOL - LAW ENF SVCS	42,460	27,984	14,475
403000 JAIL	131,756	90,173	41,583
403000 JAIL COMMISSARY	692	461	231
403000 LOL - JAIL	14,723	9,904	4,819
403500 JAIL HEALTH CARE	6,593	0	6,593
404000 COURT SECURITY FUND	604	0	604
406005 TRI-MET CONTRACT	24	0	24
406050 WIN Contracts	62	0	62
406060 TASKFORCE REIMBURSABLES	353	0	353
406070-Nike Services	651	461	190
451000 DISTRICT ATTORNEY	68,556	49,796	18,760
451000 LOL-DISTRICT ATTORNEY	16,653	12,207	4,445
501000 JUVENILE	27,029	18,426	8,603
501000 LOL-JUVENILE	6,881	4,837	2,044
502000 CONCILIATION PROGRAM	2,452	1,843	610
503000 JUVENILE ADMIN	8,062	5,988	2,074
504000 JUVENILE GRANTS	2,446	1,612	833

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
505000 STATE HIGH-RISK PREVENT	9,370	6,219	3,151
551000 COMMUNITY CORRECTIONS	69,735	48,829	20,907
551500 LOL COMM CORRECTIONS	20,386	14,741	5,645
601000 LONG RANGE PLANNING	17,335	11,871	5,464
602000 CURRENT PLANNING	8,833	6,228	2,605
602000 BUILDING SERVICES	33,136	22,899	10,237
603000 ENGINEERING	34,025	23,161	10,863
603000 SURVEY PUBLIC LAND CNR	2,582	1,746	836
603000 SURVEY	3,150	2,110	1,040
604000 LUT ADMINISTRATION	15,972	11,401	4,571
604500 ROAD FUND ADMIN	7,662	0	7,662
605000 CAPITAL PROJECT MGMT	30,802	21,812	8,991
606000 LUT OPS & MAINT	80,458	51,132	29,326
606500 MSTIP 3	135,494	0	135,494
606500 ROAD CAPITAL PROJECT	27,665	0	27,665
606500 TDT	40,932	0	40,932
606500 NORTH BETHANY SDC	794	0	794
606500 BONNY SLOPE SDC	4,593	0	4,593
607000 Regional Transportation	5,183	0	5,183
607500 MAINT LOCAL IMPROV DIST	7	0	7
608000 URBAN ROAD MAINT DIST	10,927	0	10,927
608500 NORTH BETHANY SERVICE DIST	16,619	0	16,619
609000 SPECIAL LIGHT DISTRICT #1	2,157	0	2,157
651000 HOUSING SERVICES	69,287	47,907	21,380
652000 Metro Affordabe Housing	20,238	0	20,238
653000 Metro SHS	76,120	0	76,120
701000 EMERGENCY MEDICAL SVCS	2,495	1,336	1,159
703000 PUBLIC HEALTH	96,853	69,650	27,203
704000 HHS ADMINISTRATION	9,987	7,370	2,616
705000 CHILDREN & FAMILY SVCS	16,524	8,591	7,933
706000 HUMAN SERVICES	96,735	19,780	76,954
706500 Developmental Disabilities Servic	63,704	48,414	15,290
707000 MENTAL HEALTH HB 2145	16	0	16
708700 COORDINATED CARE ORG	18,904	13,340	5,564
708900 MH URGENT CARE CTR	6,879	0	6,879
709000 ANIMAL SERVICES	15,508	11,516	3,992
751000 VETERANS SERVICES	6,413	4,869	1,544
752000 AGENCY ON AGING	17,473	10,678	6,795
801000 WASH CO JUSTICE COURT	5,572	4,146	1,426
851000 LAW LIBRARY	1,914	1,382	533
901000 COMMUNITY DEVELOPMENT	7,817	3,008	4,809
902000 HOME FUND	4,260	1,000	3,260
903000 AIR QUALITY	1,126	599	527
904000 HPOF	3,007	0	3,007
951000 AGRICULTURE	521	0	521
961000 WATERMASTER	1,121	806	315
971000 COOP LIBRARY SERVICES	53,020	17,044	35,976
971015 WEST SLOPE LIBRARY	5,219	4,146	1,074
981000 FAIR COMPLEX	8,346	4,791	3,555
984000 EVENT CENTER OPS	4,534	3,040	1,494
Direct Bill	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
Total	2,166,937	1,083,467	1,083,470

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 151000 ADMIN OFFICE

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. Five 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.) The functions are as follows:

- **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.
- **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.
- **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).
- **Communications** - Includes internal and external outreach activities intended to support Board and County Administrative Office communications priorities and initiatives. Services include distributing traditional and social media content, developing and publishing web content, designing and printing hard copy materials, planning and coordinating outreach events and maintaining standards for graphics and logo usage. Costs are allocated to County departments based on departmental personnel (regular employee FTE's).
- **Other Commission Support** – Five 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."
- **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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 151000 ADMIN OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,201,092			5,201,092
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	7,354	8,288	15,642	
151000 ADMIN OFFICE		36,168	36,168	
201000 COUNTY COUNSEL		226,661	226,661	
251000 COUNTY AUDITOR		2,783	2,783	
311000 DEI		9,745	9,745	
321000 COUNTY EMERGENCY MGMT		9,843	9,843	
351010 SS-ADMIN		4,705	4,705	
351500 FINANCIAL MGMT		22,222	22,222	
352000 HUMAN RESOURCE		61,960	61,960	
352500 INFO TECHNOLOGY SVCS		303,062	303,062	
353000 PURCHASING		9,851	9,851	
353500 FACILITIES MANAGEMENT		119,209	119,209	
357010 LIABILITY INSUR		31,329	31,329	
BUILDING DEBT INTEREST		237	237	
BUILDING DEPRECIATION		26,787	26,787	
Total Allocated Additions:	<u>7,354</u>	<u>872,848</u>	880,202	880,202
Total To Be Allocated:	<u>5,208,446</u>	<u>872,848</u>		<u>6,081,294</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 151000 ADMIN OFFICE

	Total	G&A	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT
Other Expense & Cost					
PERSONNEL SERVICES	5,124,589	0	717,442	1,229,902	819,934
MATERIALS & SERVICES	480,735	0	163,450	96,147	149,028
INTERFUND EXPENSES	500	0	310	190	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	14,400	14,400	0	0	0
LESS REVENUE	(419,132)	0	0	0	(37,722)
Departmental Total					
Expenditures Per Financial Statement	5,201,092				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,201,092	14,400	881,202	1,326,239	931,240
Allocation Step 1					
Inbound - All Others	7,354	7,354	0	0	0
Reallocate Admin Costs		(21,754)	3,696	5,562	3,906
Unallocated Costs	0	0	0	0	0
1st Allocation	5,208,446	0	884,898	1,331,801	935,146
Allocation Step 2					
Inbound - All Others	872,848	872,848	0	0	0
Reallocate Admin Costs		(872,848)	148,294	223,188	156,715
Unallocated Costs	0	0	0	0	0
2nd Allocation	872,848	0	148,294	223,188	156,715
Total For 151000 ADMIN OFFICE					
Schedule .3 Total	6,081,294	0	1,033,192	1,554,989	1,091,861

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 151000 ADMIN OFFICE

	COMMUNICATION	GEN COMM SUPPOR	ADMINISTRATOR
Other Expense & Cost			
PERSONNEL SERVICES	1,127,410	768,688	461,213
MATERIALS & SERVICES	72,110	0	0
INTERFUND EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
CONTINGENCY	0	0	0
LESS REVENUE	(381,410)	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	818,110	768,688	461,213
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	3,431	3,224	1,934
Unallocated Costs	0	0	0
1st Allocation	821,541	771,912	463,147
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	137,677	129,360	77,616
Unallocated Costs	0	0	0
2nd Allocation	137,677	129,360	77,616
Total For 151000 ADMIN OFFICE			
Schedule .3 Total	959,218	901,271	540,763

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	1,879		1,879		1,879
151000 ADMIN OFFICE	22.50	0.955536	8,456		8,456		8,456
201000 COUNTY COUNSEL	16.00	0.679492	6,013		6,013	1,020	7,032
251000 COUNTY AUDITOR	3.00	0.127405	1,127		1,127	191	1,319
301000 ELECTIONS	10.00	0.424683	3,758		3,758	637	4,395
302000 ASSESSMENT & TAXATION	109.00	4.629040	40,962		40,962	6,946	47,908
311000 DEI	14.00	0.594556	5,261		5,261	892	6,153
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	2,631		2,631	446	3,077
351010 SS-ADMIN	3.00	0.127405	1,127		1,127	191	1,319
351500 FINANCIAL MGMT	20.00	0.849365	7,516		7,516	1,274	8,790
352000 HUMAN RESOURCE	35.00	1.486389	13,153		13,153	2,230	15,383
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	32,225		32,225	5,464	37,689
353000 PURCHASING	6.00	0.254810	2,255		2,255	382	2,637
353500 FACILITIES MANAGEMENT	56.00	2.378222	21,045		21,045	3,568	24,613
354000 FLEET MANAGEMENT	20.00	0.849365	7,516		7,516	1,274	8,790
354500 INTERNAL SERVICES	5.60	0.237822	2,104		2,104	357	2,461
356005 PARKS	10.00	0.424683	3,758		3,758	637	4,395
357500 RISK MANAGEMENT	6.00	0.254810	2,255		2,255	382	2,637
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	14,374		14,374	2,437	16,812
401000 LOL - S.O. ADMIN	15.00	0.637024	5,637		5,637	956	6,593
402000 LAW ENF SVCS	144.90	6.153650	54,454		54,454	9,233	63,687
402000 DISTRICT PATROL	139.60	5.928568	52,462		52,462	8,896	61,357
402000 LOL - LAW ENF SVCS	60.75	2.579946	22,830		22,830	3,871	26,701
403000 JAIL	195.75	8.313161	73,563		73,563	12,474	86,037
403000 JAIL COMMISSARY	1.00	0.042468	376		376	64	439
403000 LOL - JAIL	21.50	0.913067	8,080		8,080	1,370	9,450
406070-Nike Services	1.00	0.042468	376		376	64	439
451000 DISTRICT ATTORNEY	108.10	4.590818	40,624		40,624	6,888	47,512
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	9,959		9,959	1,689	11,647
501000 JUVENILE	40.00	1.698730	15,032		15,032	2,549	17,581
501000 LOL-JUVENILE	10.50	0.445917	3,946		3,946	669	4,615
502000 CONCILIATION PROGRAM	4.00	0.169873	1,503		1,503	255	1,758
503000 JUVENILE ADMIN	13.00	0.552087	4,885		4,885	828	5,714
504000 JUVENILE GRANTS	3.50	0.148639	1,315		1,315	223	1,538
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	5,073		5,073	860	5,934
551000 COMMUNITY CORRECTIONS	106.00	4.501635	39,835		39,835	6,755	46,589
551500 LOL COMM CORRECTIONS	32.00	1.358984	12,026		12,026	2,039	14,065
601000 LONG RANGE PLANNING	25.77	1.094407	9,684		9,684	1,642	11,327
602000 CURRENT PLANNING	13.52	0.574171	5,081		5,081	862	5,942
602000 BUILDING SERVICES	49.71	2.111097	18,681		18,681	3,168	21,849
603000 ENGINEERING	50.28	2.135304	18,895		18,895	3,204	22,099
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	1,424		1,424	241	1,666
603000 SURVEY	4.58	0.194505	1,721		1,721	292	2,013
604000 LUT ADMINISTRATION	24.75	1.051089	9,301		9,301	1,577	10,878
605000 CAPITAL PROJECT MGMT	47.35	2.010872	17,794		17,794	3,017	20,811
606000 LUT OPS & MAINT	111.00	4.713976	41,714		41,714	7,073	48,787
651000 HOUSING SERVICES	104.00	4.416699	39,083		39,083	6,627	45,710
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	1,090		1,090	185	1,275
703000 PUBLIC HEALTH	151.20	6.421200	56,821		56,821	9,635	66,456
704000 HHS ADMINISTRATION	16.00	0.679492	6,013		6,013	1,020	7,032
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	7,009		7,009	1,188	8,197
706000 HUMAN SERVICES	42.94	1.823587	16,137		16,137	2,736	18,873

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	39,497		39,497	6,697	46,194
708700 COORDINATED CARE ORG	28.96	1.229881	10,883		10,883	1,845	12,729
709000 ANIMAL SERVICES	25.00	1.061706	9,395		9,395	1,593	10,988
751000 VETERANS SERVICES	10.57	0.448889	3,972		3,972	674	4,646
752000 AGENCY ON AGING	23.18	0.984414	8,711		8,711	1,477	10,188
801000 WASH CO JUSTICE COURT	9.00	0.382214	3,382		3,382	574	3,956
851000 LAW LIBRARY	3.00	0.127405	1,127		1,127	191	1,319
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	2,454		2,454	416	2,870
902000 HOME FUND	2.17	0.092156	815		815	138	954
903000 AIR QUALITY	1.30	0.055209	489		489	83	571
961000 WATERMASTER	1.75	0.074319	658		658	111	769
971000 COOP LIBRARY SERVICES	37.00	1.571325	13,905		13,905	2,358	16,262
971015 WEST SLOPE LIBRARY	9.00	0.382214	3,382		3,382	574	3,956
981000 FAIR COMPLEX	10.40	0.441670	3,908		3,908	663	4,571
984000 EVENT CENTER OPS	6.60	0.280290	2,480		2,480	421	2,901
Schedule .4 Total for COUNTY ADMIN	2,354.70	100.000000	884,898		884,898	148,294	1,033,192

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	2,085,011	0.151156	2,013		2,013		2,013
151000 ADMIN OFFICE	6,733,093	0.488126	6,501		6,501		6,501
162000 NON-DEPARTMENTAL	221,173	0.016034	214		214	36	250
169600 COMMUNITY NETWORK	480,294	0.034820	464		464	78	542
201000 COUNTY COUNSEL	4,420,819	0.320494	4,268		4,268	720	4,988
251000 COUNTY AUDITOR	906,047	0.065685	875		875	148	1,022
301000 ELECTIONS	3,800,724	0.275539	3,670		3,670	619	4,289
302000 ASSESSMENT & TAXATION	19,009,716	1.378139	18,354		18,354	3,096	21,450
311000 DEI	3,002,071	0.217640	2,899		2,899	489	3,387
321000 COUNTY EMERGENCY MGMT	1,846,885	0.133893	1,783		1,783	301	2,084
351010 SS-ADMIN	726,036	0.052635	701		701	118	819
351500 FINANCIAL MGMT	4,734,900	0.343264	4,572		4,572	771	5,343
352000 HUMAN RESOURCE	7,529,551	0.545867	7,270		7,270	1,226	8,496
352500 INFO TECHNOLOGY SVCS	26,833,864	1.945363	25,908		25,908	4,370	30,278
353000 PURCHASING	1,138,456	0.082534	1,099		1,099	185	1,285
353500 FACILITIES MANAGEMENT	19,912,610	1.443596	19,226		19,226	3,243	22,468
354000 FLEET MANAGEMENT	7,666,142	0.555769	7,402		7,402	1,248	8,650
354100 FLEET REPLACEMENT	26,048,307	1.888413	25,150		25,150	4,242	29,392
354500 INTERNAL SERVICES	2,356,167	0.170814	2,275		2,275	384	2,659
355500 BLDG EQUIP REPLACEMENT	15,430,384	1.118650	14,898		14,898	2,513	17,411
356005 PARKS	2,583,388	0.187287	2,494		2,494	421	2,915
356010 METZGER PARK	466,739	0.033837	451		451	76	527
357500 RISK MANAGEMENT	1,278,641	0.092697	1,235		1,235	208	1,443
357005 LIFE INSURANCE	517,676	0.037530	500		500	84	584
357010 WORKERS COMP INSURANCE	4,953,047	0.359079	4,782		4,782	807	5,589
357005 MEDICAL INSURANCE	55,352,753	4.012885	53,444		53,444	9,014	62,458
357005 UNEMPLOYMENT INS	736,450	0.053390	711		711	120	831
358000 ITS CAPITAL ACQUISITION	8,676,075	0.628986	8,377		8,377	1,413	9,790
358000 FACILITIES CAPITAL PROJ	46,073,474	3.340169	44,484		44,484	7,503	51,987
358000 GREENSPACE CAP PROJ.	332,274	0.024089	321		321	54	375
358000 EMERGENCY COMM SYS	3,986,680	0.289021	3,849		3,849	649	4,498
401000 SHERIFF'S OFFICE ADMIN	10,222,496	0.741096	9,870		9,870	1,665	11,535
401000 LOL - S.O. ADMIN	3,648,003	0.264468	3,522		3,522	594	4,116
402000 LAW ENF SVCS	35,545,095	2.576897	34,319		34,319	5,788	40,107
402000 DISTRICT PATROL	37,883,917	2.746454	36,577		36,577	6,169	42,746
402000 LOL - LAW ENF SVCS	16,403,978	1.189232	15,838		15,838	2,671	18,509
403000 JAIL	47,124,079	3.416334	45,499		45,499	7,674	53,173
403000 JAIL COMMISSARY	1,613,201	0.116952	1,558		1,558	263	1,820
403000 LOL - JAIL	5,461,480	0.395939	5,273		5,273	889	6,162
403500 JAIL HEALTH CARE	7,471,716	0.541674	7,214		7,214	1,217	8,431
404000 COURT SECURITY FUND	1,610,851	0.116781	1,555		1,555	262	1,818
406005 TRI-MET CONTRACT	27,145	0.001968	26		26	4	31
406050 WIN Contracts	70,000	0.005075	68		68	11	79
406060 TASKFORCE REIMBURSABLES	400,000	0.028999	386		386	65	451
406070-Nike Services	215,938	0.015655	208		208	35	244
451000 DISTRICT ATTORNEY	21,260,007	1.541278	20,527		20,527	3,462	23,989
451000 LOL-DISTRICT ATTORNEY	5,037,725	0.365218	4,864		4,864	820	5,684
501000 JUVENILE	9,749,134	0.706779	9,413		9,413	1,588	11,000
501000 LOL-JUVENILE	2,316,291	0.167923	2,236		2,236	377	2,614
502000 CONCILIATION PROGRAM	691,076	0.050101	667		667	113	780
503000 JUVENILE ADMIN	2,350,424	0.170398	2,269		2,269	383	2,652

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	944,561	0.068477	912		912	154	1,066
505000 STATE HIGH-RISK PREVENT	3,570,702	0.258864	3,448		3,448	581	4,029
551000 COMMUNITY CORRECTIONS	23,692,482	1.717624	22,875		22,875	3,858	26,734
551500 LOL COMM CORRECTIONS	6,397,611	0.463805	6,177		6,177	1,042	7,219
601000 LONG RANGE PLANNING	6,192,286	0.448919	5,979		5,979	1,008	6,987
602000 CURRENT PLANNING	2,987,392	0.216576	2,884		2,884	486	3,371
602000 BUILDING SERVICES	15,151,355	1.098421	14,629		14,629	2,467	17,096
603000 ENGINEERING	12,310,898	0.892498	11,886		11,886	2,005	13,891
603000 SURVEY PUBLIC LAND CNR	2,838,452	0.205778	2,741		2,741	462	3,203
603000 SURVEY	1,885,866	0.136719	1,821		1,821	307	2,128
604000 LUT ADMINISTRATION	5,180,099	0.375539	5,001		5,001	844	5,845
604500 ROAD FUND ADMIN	48,799,227	3.537777	47,116		47,116	7,947	55,063
605000 CAPITAL PROJECT MGMT	10,188,620	0.738640	9,837		9,837	1,659	11,496
606000 LUT OPS & MAINT	33,233,568	2.409320	32,087		32,087	5,412	37,499
606500 MSTIP 3	153,545,427	11.131511	148,250		148,250	25,006	173,256
606500 ROAD CAPITAL PROJECT	31,351,188	2.272854	30,270		30,270	5,105	35,375
606500 TDT	46,386,436	3.362857	44,787		44,787	7,554	52,340
606500 NORTH BETHANY SDC	900,000	0.065247	869		869	147	1,016
606500 BONNY SLOPE SDC	5,204,951	0.377341	5,025		5,025	848	5,873
607000 Regional Transportation	5,873,917	0.425839	5,671		5,671	957	6,628
607500 MAINT LOCAL IMPROV DIST	440,496	0.031934	425		425	72	497
608000 URBAN ROAD MAINT DIST	17,129,980	1.241865	16,539		16,539	2,790	19,329
608500 NORTH BETHANY SERVICE DIST	18,833,039	1.365331	18,183		18,183	3,067	21,250
609000 SPECIAL LIGHT DISTRICT #1	3,453,957	0.250400	3,335		3,335	562	3,897
651000 HOUSING SERVICES	24,228,818	1.756506	23,393		23,393	3,946	27,339
652000 Metro Affordable Housing	22,934,100	1.662644	22,143		22,143	3,735	25,878
653000 Metro SHS	117,699,271	8.532793	113,640		113,640	19,167	132,807
701000 EMERGENCY MEDICAL SVCS	2,318,250	0.168065	2,238		2,238	378	2,616
703000 PUBLIC HEALTH	30,827,754	2.234906	29,765		29,765	5,020	34,785
704000 HHS ADMINISTRATION	2,965,070	0.214957	2,863		2,863	483	3,346
705000 CHILDREN & FAMILY SVCS	10,199,348	0.739418	9,848		9,848	1,661	11,509
706000 HUMAN SERVICES	92,238,386	6.686967	89,057		89,057	15,020	104,078
706500 Developmental Disabilities Servc	17,377,876	1.259836	16,779		16,779	2,830	19,608
707000 MENTAL HEALTH HB 2145	954,468	0.069196	922		922	155	1,077
708700 COORDINATED CARE ORG	7,124,625	0.516511	6,879		6,879	1,160	8,039
708900 MH URGENT CARE CTR	7,796,159	0.565195	7,527		7,527	1,270	8,797
709000 ANIMAL SERVICES	4,523,629	0.327948	4,368		4,368	737	5,104
751000 VETERANS SERVICES	1,750,193	0.126883	1,690		1,690	285	1,975
752000 AGENCY ON AGING	8,211,453	0.595302	7,928		7,928	1,337	9,265
801000 WASH CO JUSTICE COURT	1,616,147	0.117165	1,560		1,560	263	1,824
851000 LAW LIBRARY	758,338	0.054977	732		732	123	856
901000 COMMUNITY DEVELOPMENT	5,449,324	0.395057	5,261		5,261	887	6,149
902000 HOME FUND	3,694,902	0.267868	3,567		3,567	602	4,169
903000 AIR QUALITY	597,114	0.043289	577		577	97	674
904000 HPOF	3,407,803	0.247054	3,290		3,290	555	3,845
951000 AGRICULTURE	590,640	0.042819	570		570	96	666
961000 WATERMASTER	356,517	0.025846	344		344	58	402
971000 COOP LIBRARY SERVICES	54,477,952	3.949465	52,599		52,599	8,871	61,470
971015 WEST SLOPE LIBRARY	1,851,858	0.134253	1,788		1,788	302	2,090
981000 FAIR COMPLEX	6,869,990	0.498051	6,633		6,633	1,119	7,752
984000 EVENT CENTER OPS	3,121,127	0.226271	3,013		3,013	508	3,522

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for BUDGET ANALYSIS	1,379,375,625	100.000000	1,331,801		1,331,801	223,188	1,554,989

Allocation Basis: Size Of Budget
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - INTERGOV RELAT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	1,986		1,986		1,986
151000 ADMIN OFFICE	22.50	0.955536	8,936		8,936		8,936
201000 COUNTY COUNSEL	16.00	0.679492	6,354		6,354	1,077	7,432
251000 COUNTY AUDITOR	3.00	0.127405	1,191		1,191	202	1,393
301000 ELECTIONS	10.00	0.424683	3,971		3,971	673	4,645
302000 ASSESSMENT & TAXATION	109.00	4.629040	43,288		43,288	7,340	50,628
311000 DEI	14.00	0.594556	5,560		5,560	943	6,503
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	2,780		2,780	471	3,251
351010 SS-ADMIN	3.00	0.127405	1,191		1,191	202	1,393
351500 FINANCIAL MGMT	20.00	0.849365	7,943		7,943	1,347	9,290
352000 HUMAN RESOURCE	35.00	1.486389	13,900		13,900	2,357	16,257
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	34,055		34,055	5,774	39,829
353000 PURCHASING	6.00	0.254810	2,383		2,383	404	2,787
353500 FACILITIES MANAGEMENT	56.00	2.378222	22,240		22,240	3,771	26,011
354000 FLEET MANAGEMENT	20.00	0.849365	7,943		7,943	1,347	9,290
354500 INTERNAL SERVICES	5.60	0.237822	2,224		2,224	377	2,601
356005 PARKS	10.00	0.424683	3,971		3,971	673	4,645
357500 RISK MANAGEMENT	6.00	0.254810	2,383		2,383	404	2,787
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	15,191		15,191	2,576	17,766
401000 LOL - S.O. ADMIN	15.00	0.637024	5,957		5,957	1,010	6,967
402000 LAW ENF SVCS	144.90	6.153650	57,546		57,546	9,758	67,303
402000 DISTRICT PATROL	139.60	5.928568	55,441		55,441	9,401	64,841
402000 LOL - LAW ENF SVCS	60.75	2.579946	24,126		24,126	4,091	28,217
403000 JAIL	195.75	8.313161	77,740		77,740	13,182	90,922
403000 JAIL COMMISSARY	1.00	0.042468	397		397	67	464
403000 LOL - JAIL	21.50	0.913067	8,539		8,539	1,448	9,986
406070-Nike Services	1.00	0.042468	397		397	67	464
451000 DISTRICT ATTORNEY	108.10	4.590818	42,931		42,931	7,279	50,210
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	10,524		10,524	1,785	12,309
501000 JUVENILE	40.00	1.698730	15,886		15,886	2,694	18,579
501000 LOL-JUVENILE	10.50	0.445917	4,170		4,170	707	4,877
502000 CONCILIATION PROGRAM	4.00	0.169873	1,589		1,589	269	1,858
503000 JUVENILE ADMIN	13.00	0.552087	5,163		5,163	875	6,038
504000 JUVENILE GRANTS	3.50	0.148639	1,390		1,390	236	1,626
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	5,361		5,361	909	6,271
551000 COMMUNITY CORRECTIONS	106.00	4.501635	42,097		42,097	7,138	49,235
551500 LOL COMM CORRECTIONS	32.00	1.358984	12,708		12,708	2,155	14,863
601000 LONG RANGE PLANNING	25.77	1.094407	10,234		10,234	1,735	11,970
602000 CURRENT PLANNING	13.52	0.574171	5,369		5,369	911	6,280
602000 BUILDING SERVICES	49.71	2.111097	19,742		19,742	3,347	23,089
603000 ENGINEERING	50.28	2.135304	19,968		19,968	3,386	23,354
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	1,505		1,505	255	1,760
603000 SURVEY	4.58	0.194505	1,819		1,819	308	2,127
604000 LUT ADMINISTRATION	24.75	1.051089	9,829		9,829	1,667	11,496
605000 CAPITAL PROJECT MGMT	47.35	2.010872	18,805		18,805	3,189	21,993
606000 LUT OPS & MAINT	111.00	4.713976	44,083		44,083	7,475	51,557
651000 HOUSING SERVICES	104.00	4.416699	41,303		41,303	7,003	48,306
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	1,152		1,152	195	1,347
703000 PUBLIC HEALTH	151.20	6.421200	60,048		60,048	10,182	70,229
704000 HHS ADMINISTRATION	16.00	0.679492	6,354		6,354	1,077	7,432
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	7,407		7,407	1,256	8,663
706000 HUMAN SERVICES	42.94	1.823587	17,053		17,053	2,892	19,945

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - INTERGOV RELAT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Servic	105.10	4.463414	41,739		41,739	7,078	48,817
708700 COORDINATED CARE ORG	28.96	1.229881	11,501		11,501	1,950	13,451
709000 ANIMAL SERVICES	25.00	1.061706	9,929		9,929	1,684	11,612
751000 VETERANS SERVICES	10.57	0.448889	4,198		4,198	712	4,910
752000 AGENCY ON AGING	23.18	0.984414	9,206		9,206	1,561	10,767
801000 WASH CO JUSTICE COURT	9.00	0.382214	3,574		3,574	606	4,180
851000 LAW LIBRARY	3.00	0.127405	1,191		1,191	202	1,393
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	2,593		2,593	440	3,033
902000 HOME FUND	2.17	0.092156	862		862	146	1,008
903000 AIR QUALITY	1.30	0.055209	516		516	87	604
961000 WATERMASTER	1.75	0.074319	695		695	118	813
971000 COOP LIBRARY SERVICES	37.00	1.571325	14,694		14,694	2,492	17,186
971015 WEST SLOPE LIBRARY	9.00	0.382214	3,574		3,574	606	4,180
981000 FAIR COMPLEX	10.40	0.441670	4,130		4,130	700	4,831
984000 EVENT CENTER OPS	6.60	0.280290	2,621		2,621	444	3,066
Schedule .4 Total for INTERGOV RELAT	2,354.70	100.000000	935,146		935,146	156,715	1,091,861

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	1,744		1,744		1,744
151000 ADMIN OFFICE	22.50	0.955536	7,850		7,850		7,850
201000 COUNTY COUNSEL	16.00	0.679492	5,582		5,582	947	6,529
251000 COUNTY AUDITOR	3.00	0.127405	1,047		1,047	177	1,224
301000 ELECTIONS	10.00	0.424683	3,489		3,489	592	4,081
302000 ASSESSMENT & TAXATION	109.00	4.629040	38,029		38,029	6,448	44,478
311000 DEI	14.00	0.594556	4,885		4,885	828	5,713
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	2,442		2,442	414	2,856
351010 SS-ADMIN	3.00	0.127405	1,047		1,047	177	1,224
351500 FINANCIAL MGMT	20.00	0.849365	6,978		6,978	1,183	8,161
352000 HUMAN RESOURCE	35.00	1.486389	12,211		12,211	2,071	14,282
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	29,918		29,918	5,073	34,991
353000 PURCHASING	6.00	0.254810	2,093		2,093	355	2,448
353500 FACILITIES MANAGEMENT	56.00	2.378222	19,538		19,538	3,313	22,851
354000 FLEET MANAGEMENT	20.00	0.849365	6,978		6,978	1,183	8,161
354500 INTERNAL SERVICES	5.60	0.237822	1,954		1,954	331	2,285
356005 PARKS	10.00	0.424683	3,489		3,489	592	4,081
357500 RISK MANAGEMENT	6.00	0.254810	2,093		2,093	355	2,448
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	13,345		13,345	2,263	15,608
401000 LOL - S.O. ADMIN	15.00	0.637024	5,233		5,233	887	6,121
402000 LAW ENF SVCS	144.90	6.153650	50,555		50,555	8,572	59,127
402000 DISTRICT PATROL	139.60	5.928568	48,706		48,706	8,259	56,964
402000 LOL - LAW ENF SVCS	60.75	2.579946	21,195		21,195	3,594	24,789
403000 JAIL	195.75	8.313161	68,296		68,296	11,581	79,877
403000 JAIL COMMISSARY	1.00	0.042468	349		349	59	408
403000 LOL - JAIL	21.50	0.913067	7,501		7,501	1,272	8,773
406070-Nike Services	1.00	0.042468	349		349	59	408
451000 DISTRICT ATTORNEY	108.10	4.590818	37,715		37,715	6,395	44,111
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	9,246		9,246	1,568	10,813
501000 JUVENILE	40.00	1.698730	13,956		13,956	2,366	16,322
501000 LOL-JUVENILE	10.50	0.445917	3,663		3,663	621	4,285
502000 CONCILIATION PROGRAM	4.00	0.169873	1,396		1,396	237	1,632
503000 JUVENILE ADMIN	13.00	0.552087	4,536		4,536	769	5,305
504000 JUVENILE GRANTS	3.50	0.148639	1,221		1,221	207	1,428
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	4,710		4,710	799	5,509
551000 COMMUNITY CORRECTIONS	106.00	4.501635	36,983		36,983	6,271	43,254
551500 LOL COMM CORRECTIONS	32.00	1.358984	11,165		11,165	1,893	13,058
601000 LONG RANGE PLANNING	25.77	1.094407	8,991		8,991	1,525	10,516
602000 CURRENT PLANNING	13.52	0.574171	4,717		4,717	800	5,517
602000 BUILDING SERVICES	49.71	2.111097	17,344		17,344	2,941	20,284
603000 ENGINEERING	50.28	2.135304	17,542		17,542	2,975	20,517
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	1,322		1,322	224	1,547
603000 SURVEY	4.58	0.194505	1,598		1,598	271	1,869
604000 LUT ADMINISTRATION	24.75	1.051089	8,635		8,635	1,464	10,099
605000 CAPITAL PROJECT MGMT	47.35	2.010872	16,520		16,520	2,801	19,321
606000 LUT OPS & MAINT	111.00	4.713976	38,727		38,727	6,567	45,294
651000 HOUSING SERVICES	104.00	4.416699	36,285		36,285	6,153	42,438
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	1,012		1,012	172	1,183
703000 PUBLIC HEALTH	151.20	6.421200	52,753		52,753	8,945	61,698
704000 HHS ADMINISTRATION	16.00	0.679492	5,582		5,582	947	6,529
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	6,507		6,507	1,103	7,610
706000 HUMAN SERVICES	42.94	1.823587	14,982		14,982	2,540	17,522

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	36,669		36,669	6,218	42,887
708700 COORDINATED CARE ORG	28.96	1.229881	10,104		10,104	1,713	11,817
709000 ANIMAL SERVICES	25.00	1.061706	8,722		8,722	1,479	10,201
751000 VETERANS SERVICES	10.57	0.448889	3,688		3,688	625	4,313
752000 AGENCY ON AGING	23.18	0.984414	8,087		8,087	1,371	9,459
801000 WASH CO JUSTICE COURT	9.00	0.382214	3,140		3,140	532	3,672
851000 LAW LIBRARY	3.00	0.127405	1,047		1,047	177	1,224
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	2,278		2,278	386	2,665
902000 HOME FUND	2.17	0.092156	757		757	128	885
903000 AIR QUALITY	1.30	0.055209	454		454	77	530
961000 WATERMASTER	1.75	0.074319	611		611	104	714
971000 COOP LIBRARY SERVICES	37.00	1.571325	12,909		12,909	2,189	15,098
971015 WEST SLOPE LIBRARY	9.00	0.382214	3,140		3,140	532	3,672
981000 FAIR COMPLEX	10.40	0.441670	3,629		3,629	615	4,244
984000 EVENT CENTER OPS	6.60	0.280290	2,303		2,303	390	2,693
Schedule .4 Total for COMMUNICATION	2,354.70	100.000000	821,541		821,541	137,677	959,218

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - GEN COMM SUPPOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	99.99	99.990000	771,835		771,835		771,835
NOT ALLOCATED / EXCLUDED	0.01	0.010000	77		77	129,360	129,437
Schedule .4 Total for GEN COMM SUPPOR	100.00	100.000000	771,912		771,912	129,360	901,271

Allocation Basis: Direct Allocation To Board Of Commissioners
Allocation Source: Cost Plan

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - ADMINISTRATOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	983		983		983
151000 ADMIN OFFICE	22.50	0.955536	4,426		4,426		4,426
201000 COUNTY COUNSEL	16.00	0.679492	3,147		3,147	534	3,681
251000 COUNTY AUDITOR	3.00	0.127405	590		590	100	690
301000 ELECTIONS	10.00	0.424683	1,967		1,967	333	2,300
302000 ASSESSMENT & TAXATION	109.00	4.629040	21,439		21,439	3,635	25,075
311000 DEI	14.00	0.594556	2,754		2,754	467	3,221
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	1,377		1,377	233	1,610
351010 SS-ADMIN	3.00	0.127405	590		590	100	690
351500 FINANCIAL MGMT	20.00	0.849365	3,934		3,934	667	4,601
352000 HUMAN RESOURCE	35.00	1.486389	6,884		6,884	1,167	8,051
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	16,866		16,866	2,860	19,726
353000 PURCHASING	6.00	0.254810	1,180		1,180	200	1,380
353500 FACILITIES MANAGEMENT	56.00	2.378222	11,015		11,015	1,868	12,882
354000 FLEET MANAGEMENT	20.00	0.849365	3,934		3,934	667	4,601
354500 INTERNAL SERVICES	5.60	0.237822	1,101		1,101	187	1,288
356005 PARKS	10.00	0.424683	1,967		1,967	333	2,300
357500 RISK MANAGEMENT	6.00	0.254810	1,180		1,180	200	1,380
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	7,523		7,523	1,276	8,799
401000 LOL - S.O. ADMIN	15.00	0.637024	2,950		2,950	500	3,451
402000 LAW ENF SVCS	144.90	6.153650	28,500		28,500	4,833	33,333
402000 DISTRICT PATROL	139.60	5.928568	27,458		27,458	4,656	32,114
402000 LOL - LAW ENF SVCS	60.75	2.579946	11,949		11,949	2,026	13,975
403000 JAIL	195.75	8.313161	38,502		38,502	6,530	45,032
403000 JAIL COMMISSARY	1.00	0.042468	197		197	33	230
403000 LOL - JAIL	21.50	0.913067	4,229		4,229	717	4,946
406070-Nike Services	1.00	0.042468	197		197	33	230
451000 DISTRICT ATTORNEY	108.10	4.590818	21,262		21,262	3,605	24,868
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	5,212		5,212	884	6,096
501000 JUVENILE	40.00	1.698730	7,868		7,868	1,334	9,202
501000 LOL-JUVENILE	10.50	0.445917	2,065		2,065	350	2,415
502000 CONCILIATION PROGRAM	4.00	0.169873	787		787	133	920
503000 JUVENILE ADMIN	13.00	0.552087	2,557		2,557	434	2,991
504000 JUVENILE GRANTS	3.50	0.148639	688		688	117	805
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	2,655		2,655	450	3,105
551000 COMMUNITY CORRECTIONS	106.00	4.501635	20,849		20,849	3,535	24,384
551500 LOL COMM CORRECTIONS	32.00	1.358984	6,294		6,294	1,067	7,361
601000 LONG RANGE PLANNING	25.77	1.094407	5,069		5,069	859	5,928
602000 CURRENT PLANNING	13.52	0.574171	2,659		2,659	451	3,110
602000 BUILDING SERVICES	49.71	2.111097	9,777		9,777	1,658	11,435
603000 ENGINEERING	50.28	2.135304	9,890		9,890	1,677	11,566
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	745		745	126	872
603000 SURVEY	4.58	0.194505	901		901	153	1,054
604000 LUT ADMINISTRATION	24.75	1.051089	4,868		4,868	825	5,694
605000 CAPITAL PROJECT MGMT	47.35	2.010872	9,313		9,313	1,579	10,892
606000 LUT OPS & MAINT	111.00	4.713976	21,833		21,833	3,702	25,535
651000 HOUSING SERVICES	104.00	4.416699	20,456		20,456	3,469	23,924
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	570		570	97	667
703000 PUBLIC HEALTH	151.20	6.421200	29,740		29,740	5,043	34,782
704000 HHS ADMINISTRATION	16.00	0.679492	3,147		3,147	534	3,681
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	3,668		3,668	622	4,290
706000 HUMAN SERVICES	42.94	1.823587	8,446		8,446	1,432	9,878

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - ADMINISTRATOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Servics	105.10	4.463414	20,672		20,672	3,505	24,177
708700 COORDINATED CARE ORG	28.96	1.229881	5,696		5,696	966	6,662
709000 ANIMAL SERVICES	25.00	1.061706	4,917		4,917	834	5,751
751000 VETERANS SERVICES	10.57	0.448889	2,079		2,079	353	2,432
752000 AGENCY ON AGING	23.18	0.984414	4,559		4,559	773	5,332
801000 WASH CO JUSTICE COURT	9.00	0.382214	1,770		1,770	300	2,070
851000 LAW LIBRARY	3.00	0.127405	590		590	100	690
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	1,284		1,284	218	1,502
902000 HOME FUND	2.17	0.092156	427		427	72	499
903000 AIR QUALITY	1.30	0.055209	256		256	43	299
961000 WATERMASTER	1.75	0.074319	344		344	58	403
971000 COOP LIBRARY SERVICES	37.00	1.571325	7,278		7,278	1,234	8,512
971015 WEST SLOPE LIBRARY	9.00	0.382214	1,770		1,770	300	2,070
981000 FAIR COMPLEX	10.40	0.441670	2,046		2,046	347	2,392
984000 EVENT CENTER OPS	6.60	0.280290	1,298		1,298	220	1,518
Schedule .4 Total for ADMINISTRATOR	2,354.70	100.000000	463,147		463,147	77,616	540,763

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
101000 BOARD OF COMMIS	780,440	1,879	2,013	1,986	1,744
151000 ADMIN OFFICE	36,168	8,456	6,501	8,936	7,850
162000 NON-DEPARTMENTAL	250	0	250	0	0
169600 COMMUNITY NETWORK	542	0	542	0	0
201000 COUNTY COUNSEL	29,662	7,032	4,988	7,432	6,529
251000 COUNTY AUDITOR	5,649	1,319	1,022	1,393	1,224
301000 ELECTIONS	19,710	4,395	4,289	4,645	4,081
302000 ASSESSMENT & TAXATION	189,538	47,908	21,450	50,628	44,478
311000 DEI	24,977	6,153	3,387	6,503	5,713
321000 COUNTY EMERGENCY MGMT	12,879	3,077	2,084	3,251	2,856
351010 SS-ADMIN	5,445	1,319	819	1,393	1,224
351500 FINANCIAL MGMT	36,185	8,790	5,343	9,290	8,161
352000 HUMAN RESOURCE	62,470	15,383	8,496	16,257	14,282
352500 INFO TECHNOLOGY SVCS	162,513	37,689	30,278	39,829	34,991
353000 PURCHASING	10,537	2,637	1,285	2,787	2,448
353500 FACILITIES MANAGEMENT	108,826	24,613	22,468	26,011	22,851
354000 FLEET MANAGEMENT	39,492	8,790	8,650	9,290	8,161
354100 FLEET REPLACEMENT	29,392	0	29,392	0	0
354500 INTERNAL SERVICES	11,294	2,461	2,659	2,601	2,285
355500 BLDG EQUIP REPLACEMENT	17,411	0	17,411	0	0
356005 PARKS	18,336	4,395	2,915	4,645	4,081
356010 METZGER PARK	527	0	527	0	0
357500 RISK MANAGEMENT	10,695	2,637	1,443	2,787	2,448
357005 LIFE INSURANCE	584	0	584	0	0
357010 WORKERS COMP INSURANCE	5,589	0	5,589	0	0
357005 MEDICAL INSURANCE	62,458	0	62,458	0	0
357005 UNEMPLOYMENT INS	831	0	831	0	0
358000 ITS CAPITAL ACQUISITION	9,790	0	9,790	0	0
358000 FACILITIES CAPITAL PROJ	51,987	0	51,987	0	0
358000 GREENSPACE CAP PROJ.	375	0	375	0	0
358000 EMERGENCY COMM SYS	4,498	0	4,498	0	0
401000 SHERIFF'S OFFICE ADMIN	70,520	16,812	11,535	17,766	15,608
401000 LOL - S.O. ADMIN	27,248	6,593	4,116	6,967	6,121
402000 LAW ENF SVCS	263,557	63,687	40,107	67,303	59,127
402000 DISTRICT PATROL	258,024	61,357	42,746	64,841	56,964
402000 LOL - LAW ENF SVCS	112,192	26,701	18,509	28,217	24,789
403000 JAIL	355,042	86,037	53,173	90,922	79,877
403000 JAIL COMMISSARY	3,362	439	1,820	464	408
403000 LOL - JAIL	39,318	9,450	6,162	9,986	8,773
403500 JAIL HEALTH CARE	8,431	0	8,431	0	0
404000 COURT SECURITY FUND	1,818	0	1,818	0	0
406005 TRI-MET CONTRACT	31	0	31	0	0
406050 WIN Contracts	79	0	79	0	0
406060 TASKFORCE REIMBURSABLES	451	0	451	0	0
406070-Nike Services	1,786	439	244	464	408
451000 DISTRICT ATTORNEY	190,690	47,512	23,989	50,210	44,111
451000 LOL-DISTRICT ATTORNEY	46,550	11,647	5,684	12,309	10,813
501000 JUVENILE	72,684	17,581	11,000	18,579	16,322
501000 LOL-JUVENILE	18,806	4,615	2,614	4,877	4,285
502000 CONCILIATION PROGRAM	6,948	1,758	780	1,858	1,632
503000 JUVENILE ADMIN	22,699	5,714	2,652	6,038	5,305
504000 JUVENILE GRANTS	6,463	1,538	1,066	1,626	1,428

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
505000 STATE HIGH-RISK PREVENT	24,847	5,934	4,029	6,271	5,509
551000 COMMUNITY CORRECTIONS	190,196	46,589	26,734	49,235	43,254
551500 LOL COMM CORRECTIONS	56,566	14,065	7,219	14,863	13,058
601000 LONG RANGE PLANNING	46,727	11,327	6,987	11,970	10,516
602000 CURRENT PLANNING	24,220	5,942	3,371	6,280	5,517
602000 BUILDING SERVICES	93,754	21,849	17,096	23,089	20,284
603000 ENGINEERING	91,428	22,099	13,891	23,354	20,517
603000 SURVEY PUBLIC LAND CNR	9,047	1,666	3,203	1,760	1,547
603000 SURVEY	9,191	2,013	2,128	2,127	1,869
604000 LUT ADMINISTRATION	44,012	10,878	5,845	11,496	10,099
604500 ROAD FUND ADMIN	55,063	0	55,063	0	0
605000 CAPITAL PROJECT MGMT	84,515	20,811	11,496	21,993	19,321
606000 LUT OPS & MAINT	208,672	48,787	37,499	51,557	45,294
606500 MSTIP 3	173,256	0	173,256	0	0
606500 ROAD CAPITAL PROJECT	35,375	0	35,375	0	0
606500 TDT	52,340	0	52,340	0	0
606500 NORTH BETHANY SDC	1,016	0	1,016	0	0
606500 BONNY SLOPE SDC	5,873	0	5,873	0	0
607000 Regional Transportation	6,628	0	6,628	0	0
607500 MAINT LOCAL IMPROV DIST	497	0	497	0	0
608000 URBAN ROAD MAINT DIST	19,329	0	19,329	0	0
608500 NORTH BETHANY SERVICE DIST	21,250	0	21,250	0	0
609000 SPECIAL LIGHT DISTRICT #1	3,897	0	3,897	0	0
651000 HOUSING SERVICES	187,717	45,710	27,339	48,306	42,438
652000 Metro Affordable Housing	25,878	0	25,878	0	0
653000 Metro SHS	132,807	0	132,807	0	0
701000 EMERGENCY MEDICAL SVCS	7,088	1,275	2,616	1,347	1,183
703000 PUBLIC HEALTH	267,950	66,456	34,785	70,229	61,698
704000 HHS ADMINISTRATION	28,019	7,032	3,346	7,432	6,529
705000 CHILDREN & FAMILY SVCS	40,269	8,197	11,509	8,663	7,610
706000 HUMAN SERVICES	170,295	18,873	104,078	19,945	17,522
706500 Developmental Disabilities Servic	181,683	46,194	19,608	48,817	42,887
707000 MENTAL HEALTH HB 2145	1,077	0	1,077	0	0
708700 COORDINATED CARE ORG	52,698	12,729	8,039	13,451	11,817
708900 MH URGENT CARE CTR	8,797	0	8,797	0	0
709000 ANIMAL SERVICES	43,657	10,988	5,104	11,612	10,201
751000 VETERANS SERVICES	18,275	4,646	1,975	4,910	4,313
752000 AGENCY ON AGING	45,011	10,188	9,265	10,767	9,459
801000 WASH CO JUSTICE COURT	15,702	3,956	1,824	4,180	3,672
851000 LAW LIBRARY	5,482	1,319	856	1,393	1,224
901000 COMMUNITY DEVELOPMENT	16,219	2,870	6,149	3,033	2,665
902000 HOME FUND	7,515	954	4,169	1,008	885
903000 AIR QUALITY	2,678	571	674	604	530
904000 HPOF	3,845	0	3,845	0	0
951000 AGRICULTURE	666	0	666	0	0
961000 WATERMASTER	3,101	769	402	813	714
971000 COOP LIBRARY SERVICES	118,528	16,262	61,470	17,186	15,098
971015 WEST SLOPE LIBRARY	15,969	3,956	2,090	4,180	3,672
981000 FAIR COMPLEX	23,790	4,571	7,752	4,831	4,244
984000 EVENT CENTER OPS	13,699	2,901	3,522	3,066	2,693
NOT ALLOCATED / EXCLUDED	129,437	0	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
Direct Bill	0	0	0	0	0
Total	6,081,294	1,033,192	1,554,989	1,091,861	959,218

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
101000 BOARD OF COMMIS	771,835	983
151000 ADMIN OFFICE	0	4,426
162000 NON-DEPARTMENTAL	0	0
169600 COMMUNITY NETWORK	0	0
201000 COUNTY COUNSEL	0	3,681
251000 COUNTY AUDITOR	0	690
301000 ELECTIONS	0	2,300
302000 ASSESSMENT & TAXATION	0	25,075
311000 DEI	0	3,221
321000 COUNTY EMERGENCY MGMT	0	1,610
351010 SS-ADMIN	0	690
351500 FINANCIAL MGMT	0	4,601
352000 HUMAN RESOURCE	0	8,051
352500 INFO TECHNOLOGY SVCS	0	19,726
353000 PURCHASING	0	1,380
353500 FACILITIES MANAGEMENT	0	12,882
354000 FLEET MANAGEMENT	0	4,601
354100 FLEET REPLACEMENT	0	0
354500 INTERNAL SERVICES	0	1,288
355500 BLDG EQUIP REPLACEMENT	0	0
356005 PARKS	0	2,300
356010 METZGER PARK	0	0
357500 RISK MANAGEMENT	0	1,380
357005 LIFE INSURANCE	0	0
357010 WORKERS COMP INSURANCE	0	0
357005 MEDICAL INSURANCE	0	0
357005 UNEMPLOYMENT INS	0	0
358000 ITS CAPITAL ACQUISITION	0	0
358000 FACILITIES CAPITAL PROJ	0	0
358000 GREENSPACE CAP PROJ.	0	0
358000 EMERGENCY COMM SYS	0	0
401000 SHERIFF'S OFFICE ADMIN	0	8,799
401000 LOL - S.O. ADMIN	0	3,451
402000 LAW ENF SVCS	0	33,333
402000 DISTRICT PATROL	0	32,114
402000 LOL - LAW ENF SVCS	0	13,975
403000 JAIL	0	45,032
403000 JAIL COMMISSARY	0	230
403000 LOL - JAIL	0	4,946
403500 JAIL HEALTH CARE	0	0
404000 COURT SECURITY FUND	0	0
406005 TRI-MET CONTRACT	0	0
406050 WIN Contracts	0	0
406060 TASKFORCE REIMBURSABLES	0	0
406070-Nike Services	0	230
451000 DISTRICT ATTORNEY	0	24,868
451000 LOL-DISTRICT ATTORNEY	0	6,096
501000 JUVENILE	0	9,202
501000 LOL-JUVENILE	0	2,415
502000 CONCILIATION PROGRAM	0	920
503000 JUVENILE ADMIN	0	2,991
504000 JUVENILE GRANTS	0	805

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
505000 STATE HIGH-RISK PREVENT	0	3,105
551000 COMMUNITY CORRECTIONS	0	24,384
551500 LOL COMM CORRECTIONS	0	7,361
601000 LONG RANGE PLANNING	0	5,928
602000 CURRENT PLANNING	0	3,110
602000 BUILDING SERVICES	0	11,435
603000 ENGINEERING	0	11,566
603000 SURVEY PUBLIC LAND CNR	0	872
603000 SURVEY	0	1,054
604000 LUT ADMINISTRATION	0	5,694
604500 ROAD FUND ADMIN	0	0
605000 CAPITAL PROJECT MGMT	0	10,892
606000 LUT OPS & MAINT	0	25,535
606500 MSTIP 3	0	0
606500 ROAD CAPITAL PROJECT	0	0
606500 TDT	0	0
606500 NORTH BETHANY SDC	0	0
606500 BONNY SLOPE SDC	0	0
607000 Regional Transportation	0	0
607500 MAINT LOCAL IMPROV DIST	0	0
608000 URBAN ROAD MAINT DIST	0	0
608500 NORTH BETHANY SERVICE DIST	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	0
651000 HOUSING SERVICES	0	23,924
652000 Metro Affordable Housing	0	0
653000 Metro SHS	0	0
701000 EMERGENCY MEDICAL SVCS	0	667
703000 PUBLIC HEALTH	0	34,782
704000 HHS ADMINISTRATION	0	3,681
705000 CHILDREN & FAMILY SVCS	0	4,290
706000 HUMAN SERVICES	0	9,878
706500 Developmental Disabilities Servic	0	24,177
707000 MENTAL HEALTH HB 2145	0	0
708700 COORDINATED CARE ORG	0	6,662
708900 MH URGENT CARE CTR	0	0
709000 ANIMAL SERVICES	0	5,751
751000 VETERANS SERVICES	0	2,432
752000 AGENCY ON AGING	0	5,332
801000 WASH CO JUSTICE COURT	0	2,070
851000 LAW LIBRARY	0	690
901000 COMMUNITY DEVELOPMENT	0	1,502
902000 HOME FUND	0	499
903000 AIR QUALITY	0	299
904000 HPOF	0	0
951000 AGRICULTURE	0	0
961000 WATERMASTER	0	403
971000 COOP LIBRARY SERVICES	0	8,512
971015 WEST SLOPE LIBRARY	0	2,070
981000 FAIR COMPLEX	0	2,392
984000 EVENT CENTER OPS	0	1,518
NOT ALLOCATED / EXCLUDED	129,437	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
Direct Bill	0	0
Total	901,271	540,763

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 201000 COUNTY COUNSEL

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. The 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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 201000 COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,129,501			4,129,501
Inbound Costs:				
101000 BOARD OF COMMIS	5,276	5,946	11,222	
151000 ADMIN OFFICE	25,365	4,297	29,662	
251000 COUNTY AUDITOR		1,827	1,827	
311000 DEI		6,930	6,930	
321000 COUNTY EMERGENCY MGMT		6,999	6,999	
351010 SS-ADMIN		3,345	3,345	
351500 FINANCIAL MGMT		12,657	12,657	
352000 HUMAN RESOURCE		44,061	44,061	
352500 INFO TECHNOLOGY SVCS		216,045	216,045	
353000 PURCHASING		1,356	1,356	
353500 FACILITIES MANAGEMENT		100,950	100,950	
357010 LIABILITY INSUR		22,583	22,583	
BUILDING DEBT INTEREST		219	219	
BUILDING DEPRECIATION		22,684	22,684	
Total Allocated Additions:	30,640	449,899	480,540	480,540
Total To Be Allocated:	4,160,141	449,899		4,610,041

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 201000 COUNTY COUNSEL

	Total	G&A	LEGAL SUPPORT
Other Expense & Cost			
PERSONNEL SERVICES	3,984,159	0	3,984,159
MATERIALS & SERVICES	134,250	0	134,250
OTHER EXPENDITURES	5,069	0	5,069
INTERFUND EXPENSES	1,823	0	1,823
CONTINGENCY	4,200	4,200	0
LESS REVENUE	0	0	0
Departmental Total			
Expenditures Per Financial Statement	4,129,501		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	4,129,501	4,200	4,125,301
Allocation Step 1			
Inbound - All Others	30,640	30,640	0
Reallocate Admin Costs		(34,840)	34,840
Unallocated Costs	0	0	0
1st Allocation	4,160,141	0	4,160,141
Allocation Step 2			
Inbound - All Others	449,899	449,899	0
Reallocate Admin Costs		(449,899)	449,899
Unallocated Costs	0	0	0
2nd Allocation	449,899	0	449,899
Total For 201000 COUNTY COUNSEL			
Schedule .3 Total	4,610,041	0	4,610,041

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 201000 COUNTY COUNSEL

Activity - LEGAL SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	726.50	4.137185	172,113		172,113		172,113
151000 ADMIN OFFICE	956.75	5.448385	226,661		226,661		226,661
168000 ESPD	4.25	0.024202	1,007		1,007	120	1,127
251000 COUNTY AUDITOR	54.50	0.310360	12,911		12,911	1,544	14,456
301000 ELECTIONS	283.50	1.614442	67,163		67,163	8,033	75,196
302000 ASSESSMENT & TAXATION	1,556.75	8.865193	368,805		368,805	44,113	412,917
351010 SS-ADMIN	0.50	0.002847	118		118	14	133
351500 FINANCIAL MGMT	132.00	0.751698	31,272		31,272	3,740	35,012
352000 HUMAN RESOURCE	620.00	3.530701	146,882		146,882	17,569	164,451
352500 INFO TECHNOLOGY SVCS	383.25	2.182486	90,795		90,795	10,860	101,654
353000 PURCHASING	45.25	0.257684	10,720		10,720	1,282	12,002
353500 FACILITIES MANAGEMENT	573.75	3.267323	135,925		135,925	16,258	152,183
357500 RISK MANAGEMENT	130.00	0.740308	30,798		30,798	3,684	34,482
357010 LIABILITY INSUR	3,127.00	17.807264	740,807		740,807	88,608	829,416
401000 SHERIFF'S OFFICE ADMIN	3,430.00	19.532751	812,590		812,590	97,195	909,785
409000 FORFEITURES	117.25	0.667701	27,777		27,777	3,322	31,100
451000 DISTRICT ATTORNEY	183.25	1.043550	43,413		43,413	5,193	48,606
501000 JUVENILE	125.25	0.713259	29,673		29,673	3,549	33,222
551000 COMMUNITY CORRECTIONS	69.00	0.392933	16,347		16,347	1,955	18,302
601000 LONG RANGE PLANNING	769.75	4.383480	182,359		182,359	21,812	204,171
602000 CURRENT PLANNING	29.75	0.169417	7,048		7,048	843	7,891
602000 BUILDING SERVICES	48.00	0.273345	11,372		11,372	1,360	12,732
603000 ENGINEERING	52.00	0.296123	12,319		12,319	1,474	13,793
604000 LUT ADMINISTRATION	139.75	0.795831	33,108		33,108	3,960	37,068
605000 CAPITAL PROJECT MGMT	1,124.00	6.400820	266,283		266,283	31,850	298,133
606000 LUT OPS & MAINT	88.25	0.502555	20,907		20,907	2,501	23,408
651000 HOUSING SERVICES	996.75	5.676172	236,137		236,137	28,244	264,381
701000 EMERGENCY MEDICAL SVCS	119.75	0.681938	28,370		28,370	3,393	31,763
703000 PUBLIC HEALTH	472.00	2.687889	111,820		111,820	13,375	125,195
704000 HHS ADMINISTRATION	144.25	0.821458	34,174		34,174	4,088	38,261
705000 CHILDREN & FAMILY SVCS	6.00	0.034168	1,421		1,421	170	1,591
706000 HUMAN SERVICES	579.00	3.297220	137,169		137,169	16,407	153,576
706500 Developmental Disabilities Servic	24.75	0.140943	5,863		5,863	701	6,565
709000 ANIMAL SERVICES	26.00	0.148062	6,160		6,160	737	6,896
751000 VETERANS SERVICES	3.50	0.019931	829		829	99	928
752000 AGENCY ON AGING	11.75	0.066912	2,784		2,784	333	3,117
801000 WASH CO JUSTICE COURT	28.00	0.159451	6,633		6,633	793	7,427
851000 LAW LIBRARY	2.50	0.014237	592		592	71	663
901000 COMMUNITY DEVELOPMENT	217.50	1.238593	51,527		51,527	6,163	57,690
971000 COOP LIBRARY SERVICES	9.25	0.052676	2,191		2,191	262	2,453
981000 FAIR COMPLEX	75.50	0.429948	17,886		17,886	2,139	20,026
BANKRUPTCY TAX PAYMENTS	73.50	0.418559	17,413		17,413	2,083	19,495
Schedule .4 Total for LEGAL SUPPORT	17,560.25	100.000000	4,160,141		4,160,141	449,899	4,610,041

Allocation Basis: County Counsel Hours
Allocation Source: County Counsel Records

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 201000 COUNTY COUNSEL

Receiving Department	Total	LEGAL SUPPORT
101000 BOARD OF COMMIS	172,113	172,113
151000 ADMIN OFFICE	226,661	226,661
168000 ESPD	1,127	1,127
251000 COUNTY AUDITOR	14,456	14,456
301000 ELECTIONS	75,196	75,196
302000 ASSESSMENT & TAXATION	412,917	412,917
351010 SS-ADMIN	133	133
351500 FINANCIAL MGMT	35,012	35,012
352000 HUMAN RESOURCE	164,451	164,451
352500 INFO TECHNOLOGY SVCS	101,654	101,654
353000 PURCHASING	12,002	12,002
353500 FACILITIES MANAGEMENT	152,183	152,183
357500 RISK MANAGEMENT	34,482	34,482
357010 LIABILITY INSUR	829,416	829,416
401000 SHERIFF'S OFFICE ADMIN	909,785	909,785
409000 FORFEITURES	31,100	31,100
451000 DISTRICT ATTORNEY	48,606	48,606
501000 JUVENILE	33,222	33,222
551000 COMMUNITY CORRECTIONS	18,302	18,302
601000 LONG RANGE PLANNING	204,171	204,171
602000 CURRENT PLANNING	7,891	7,891
602000 BUILDING SERVICES	12,732	12,732
603000 ENGINEERING	13,793	13,793
604000 LUT ADMINISTRATION	37,068	37,068
605000 CAPITAL PROJECT MGMT	298,133	298,133
606000 LUT OPS & MAINT	23,408	23,408
651000 HOUSING SERVICES	264,381	264,381
701000 EMERGENCY MEDICAL SVCS	31,763	31,763
703000 PUBLIC HEALTH	125,195	125,195
704000 HHS ADMINISTRATION	38,261	38,261
705000 CHILDREN & FAMILY SVCS	1,591	1,591
706000 HUMAN SERVICES	153,576	153,576
706500 Developmental Disabilities Servic	6,565	6,565
709000 ANIMAL SERVICES	6,896	6,896
751000 VETERANS SERVICES	928	928
752000 AGENCY ON AGING	3,117	3,117
801000 WASH CO JUSTICE COURT	7,427	7,427
851000 LAW LIBRARY	663	663
901000 COMMUNITY DEVELOPMENT	57,690	57,690
971000 COOP LIBRARY SERVICES	2,453	2,453
981000 FAIR COMPLEX	20,026	20,026
BANKRUPTCY TAX PAYMENTS	19,495	19,495
Direct Bill	0	0
Total	4,610,041	4,610,041

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 251000 COUNTY AUDITOR

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.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 251000 COUNTY AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	807,429			807,429
Inbound Costs:				
101000 BOARD OF COMMIS	998	1,125	2,123	
151000 ADMIN OFFICE	4,830	818	5,649	
201000 COUNTY COUNSEL	12,911	1,544	14,456	
251000 COUNTY AUDITOR		352	352	
311000 DEI		1,299	1,299	
321000 COUNTY EMERGENCY MGMT		1,312	1,312	
351010 SS-ADMIN		627	627	
351500 FINANCIAL MGMT		3,359	3,359	
352000 HUMAN RESOURCE		8,261	8,261	
352500 INFO TECHNOLOGY SVCS		35,398	35,398	
353000 PURCHASING		151	151	
353500 FACILITIES MANAGEMENT		28,218	28,218	
357010 LIABILITY INSUR		4,561	4,561	
BUILDING DEBT INTEREST		28	28	
BUILDING DEPRECIATION		6,341	6,341	
Total Allocated Additions:	18,740	93,395	112,135	112,135
Total To Be Allocated:	826,169	93,395		919,564

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 251000 COUNTY AUDITOR

	Total	G&A	AUDIT ADMIN	FIELD AUDIT
Other Expense & Cost				
OTHER PERSONNEL SERVICES	373,956	0	37,396	336,560
COUNTY AUDITOR (#12009)	221,316	0	22,132	199,184
MATERIALS & SERVICES	205,957	0	20,596	185,361
CONTINGENCY	6,200	6,200	0	0
Departmental Total				
Expenditures Per Financial Statement	807,429			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	807,429	6,200	80,124	721,105
Allocation Step 1				
Inbound - All Others	18,740	18,740	0	0
Reallocate Admin Costs		(24,940)	2,494	22,446
Unallocated Costs	0	0	0	0
1st Allocation	826,169	0	82,618	743,551
Allocation Step 2				
Inbound - All Others	93,395	93,395	0	0
Reallocate Admin Costs		(93,395)	9,340	84,055
Unallocated Costs	0	0	0	0
2nd Allocation	93,395	0	9,340	84,055
Total For 251000 COUNTY AUDITOR				
Schedule .3 Total	919,564	0	91,958	827,606

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	2,085,011	0.151156	125		125		125
151000 ADMIN OFFICE	6,733,093	0.488126	403		403		403
162000 NON-DEPARTMENTAL	221,173	0.016034	13		13		15
169600 COMMUNITY NETWORK	480,294	0.034820	29		29	3	32
201000 COUNTY COUNSEL	4,420,819	0.320494	265		265		265
251000 COUNTY AUDITOR	906,047	0.065685	54		54		54
301000 ELECTIONS	3,800,724	0.275539	228		228	26	254
302000 ASSESSMENT & TAXATION	19,009,716	1.378139	1,139		1,139	130	1,269
311000 DEI	3,002,071	0.217640	180		180	20	200
321000 COUNTY EMERGENCY MGMT	1,846,885	0.133893	111		111	13	123
351010 SS-ADMIN	726,036	0.052635	43		43	5	48
351500 FINANCIAL MGMT	4,734,900	0.343264	284		284	32	316
352000 HUMAN RESOURCE	7,529,551	0.545867	451		451	51	502
352500 INFO TECHNOLOGY SVCS	26,833,864	1.945363	1,607		1,607	184	1,791
353000 PURCHASING	1,138,456	0.082534	68		68	8	76
353500 FACILITIES MANAGEMENT	19,912,610	1.443596	1,193		1,193	136	1,329
354000 FLEET MANAGEMENT	7,666,142	0.555769	459		459	52	512
354100 FLEET REPLACEMENT	26,048,307	1.888413	1,560		1,560	178	1,738
354500 INTERNAL SERVICES	2,356,167	0.170814	141		141	16	157
355500 BLDG EQUIP REPLACEMENT	15,430,384	1.118650	924		924	106	1,030
356005 PARKS	2,583,388	0.187287	155		155	18	172
356010 METZGER PARK	466,739	0.033837	28		28	3	31
357500 RISK MANAGEMENT	1,278,641	0.092697	77		77	9	85
357005 LIFE INSURANCE	517,676	0.037530	31		31	3	34
357010 WORKERS COMP INSURANCE	4,953,047	0.359079	297		297	34	331
357005 MEDICAL INSURANCE	55,352,753	4.012885	3,315		3,315	379	3,694
357005 UNEMPLOYMENT INS	736,450	0.053390	44		44	5	49
358000 ITS CAPITAL ACQUISITION	8,676,075	0.628986	520		520	59	579
358000 FACILITIES CAPITAL PROJ	46,073,474	3.340169	2,760		2,760	315	3,075
358000 GREENSPACE CAP PROJ.	332,274	0.024089	20		20	2	22
358000 EMERGENCY COMM SYS	3,986,680	0.289021	239		239	27	266
401000 SHERIFF'S OFFICE ADMIN	10,222,496	0.741096	612		612	70	682
401000 LOL - S.O. ADMIN	3,648,003	0.264468	218		218	25	243
402000 LAW ENF SVCS	35,545,095	2.576897	2,129		2,129	243	2,372
402000 DISTRICT PATROL	37,883,917	2.746454	2,269		2,269	259	2,528
402000 LOL - LAW ENF SVCS	16,403,978	1.189232	983		983	112	1,095
403000 JAIL	47,124,079	3.416334	2,823		2,823	322	3,145
403000 JAIL COMMISSARY	1,613,201	0.116952	97		97	11	108
403000 LOL - JAIL	5,461,480	0.395939	327		327	37	364
403500 JAIL HEALTH CARE	7,471,716	0.541674	448		448	51	499
404000 COURT SECURITY FUND	1,610,851	0.116781	96		96	11	107
406005 TRI-MET CONTRACT	27,145	0.001968	2		2	0	2
406050 WIN Contracts	70,000	0.005075	4		4	0	5
406060 TASKFORCE REIMBURSABLES	400,000	0.028999	24		24	3	27
406070-Nike Services	215,938	0.015655	13		13	1	14
451000 DISTRICT ATTORNEY	21,260,007	1.541278	1,273		1,273	145	1,419
451000 LOL-DISTRICT ATTORNEY	5,037,725	0.365218	302		302	34	336
501000 JUVENILE	9,749,134	0.706779	584		584	67	651
501000 LOL-JUVENILE	2,316,291	0.167923	139		139	16	155
502000 CONCILIATION PROGRAM	691,076	0.050101	41		41	5	46
503000 JUVENILE ADMIN	2,350,424	0.170398	141		141	16	157

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	944,561	0.068477	57		57	6	63
505000 STATE HIGH-RISK PREVENT	3,570,702	0.258864	214		214	24	238
551000 COMMUNITY CORRECTIONS	23,692,482	1.717624	1,419		1,419	162	1,581
551500 LOL COMM CORRECTIONS	6,397,611	0.463805	383		383	44	427
601000 LONG RANGE PLANNING	6,192,286	0.448919	371		371	42	413
602000 CURRENT PLANNING	2,987,392	0.216576	179		179	20	199
602000 BUILDING SERVICES	15,151,355	1.098421	908		908	104	1,011
603000 ENGINEERING	12,310,898	0.892498	737		737	84	822
603000 SURVEY PUBLIC LAND CNR	2,838,452	0.205778	170		170	19	189
603000 SURVEY	1,885,866	0.136719	113		113	13	126
604000 LUT ADMINISTRATION	5,180,099	0.375539	310		310	35	346
604500 ROAD FUND ADMIN	48,799,227	3.537777	2,923		2,923	334	3,257
605000 CAPITAL PROJECT MGMT	10,188,620	0.738640	610		610	70	680
606000 LUT OPS & MAINT	33,233,568	2.409320	1,991		1,991	227	2,218
606500 MSTIP 3	153,545,427	11.131511	9,197		9,197	1,056	10,252
606500 ROAD CAPITAL PROJECT	31,351,188	2.272854	1,878		1,878	214	2,092
606500 TDT	46,386,436	3.362857	2,778		2,778	317	3,096
606500 NORTH BETHANY SDC	900,000	0.065247	54		54	6	60
606500 BONNY SLOPE SDC	5,204,951	0.377341	312		312	36	347
607000 Regional Transportation	5,873,917	0.425839	352		352	40	392
607500 MAINT LOCAL IMPROV DIST	440,496	0.031934	26		26	3	29
608000 URBAN ROAD MAINT DIST	17,129,980	1.241865	1,026		1,026	117	1,143
608500 NORTH BETHANY SERVICE DIST	18,833,039	1.365331	1,128		1,128	129	1,257
609000 SPECIAL LIGHT DISTRICT #1	3,453,957	0.250400	207		207	24	230
651000 HOUSING SERVICES	24,228,818	1.756506	1,451		1,451	166	1,617
652000 Metro Affordable Housing	22,934,100	1.662644	1,374		1,374	157	1,530
653000 Metro SHS	117,699,271	8.532793	7,050		7,050	805	7,855
701000 EMERGENCY MEDICAL SVCS	2,318,250	0.168065	139		139	16	155
703000 PUBLIC HEALTH	30,827,754	2.234906	1,846		1,846	211	2,057
704000 HHS ADMINISTRATION	2,965,070	0.214957	178		178	20	198
705000 CHILDREN & FAMILY SVCS	10,199,348	0.739418	611		611	70	681
706000 HUMAN SERVICES	92,238,386	6.686967	5,525		5,525	631	6,156
706500 Developmental Disabilities Servc	17,377,876	1.259836	1,041		1,041	119	1,160
707000 MENTAL HEALTH HB 2145	954,468	0.069196	57		57	6	64
708700 COORDINATED CARE ORG	7,124,625	0.516511	427		427	49	475
708900 MH URGENT CARE CTR	7,796,159	0.565195	467		467	53	520
709000 ANIMAL SERVICES	4,523,629	0.327948	271		271	31	302
751000 VETERANS SERVICES	1,750,193	0.126883	105		105	12	117
752000 AGENCY ON AGING	8,211,453	0.595302	492		492	56	548
801000 WASH CO JUSTICE COURT	1,616,147	0.117165	97		97	11	108
851000 LAW LIBRARY	758,338	0.054977	45		45	5	51
901000 COMMUNITY DEVELOPMENT	5,449,324	0.395057	326		326	37	364
902000 HOME FUND	3,694,902	0.267868	221		221	25	247
903000 AIR QUALITY	597,114	0.043289	36		36	4	40
904000 HPOF	3,407,803	0.247054	204		204	23	227
951000 AGRICULTURE	590,640	0.042819	35		35	4	39
961000 WATERMASTER	356,517	0.025846	21		21	2	24
971000 COOP LIBRARY SERVICES	54,477,952	3.949465	3,263		3,263	373	3,636
971015 WEST SLOPE LIBRARY	1,851,858	0.134253	111		111	13	124
981000 FAIR COMPLEX	6,869,990	0.498051	411		411	47	458
984000 EVENT CENTER OPS	3,121,127	0.226271	187		187	21	208

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for AUDIT ADMIN	1,379,375,625	100.000000	82,618		82,618	9,340	91,958

Allocation Basis: Size Of Budget
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - FIELD AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	10	0.100020	744		744		744
151000 ADMIN OFFICE	32	0.320064	2,380		2,380		2,380
162000 NON-DEPARTMENTAL	5	0.050010	372		372		414
169600 COMMUNITY NETWORK	12	0.120024	892		892	102	994
201000 COUNTY COUNSEL	21	0.210042	1,562		1,562		1,562
251000 COUNTY AUDITOR	4	0.040008	297		297		297
301000 ELECTIONS	92	0.920184	6,842		6,842	779	7,621
302000 ASSESSMENT & TAXATION	461	4.610922	34,285		34,285	3,902	38,186
311000 DEI	14	0.140028	1,041		1,041	119	1,160
321000 COUNTY EMERGENCY MGMT	9	0.090018	669		669	76	745
351010 SS-ADMIN	3	0.030006	223		223	25	248
351500 FINANCIAL MGMT	22	0.220044	1,636		1,636	186	1,822
352000 HUMAN RESOURCE	36	0.360072	2,677		2,677	305	2,982
352500 INFO TECHNOLOGY SVCS	127	1.270254	9,445		9,445	1,075	10,520
353000 PURCHASING	5	0.050010	372		372	42	414
353500 FACILITIES MANAGEMENT	94	0.940188	6,991		6,991	796	7,786
354000 FLEET MANAGEMENT	36	0.360072	2,677		2,677	305	2,982
354100 FLEET REPLACEMENT	123	1.230246	9,148		9,148	1,041	10,189
354500 INTERNAL SERVICES	11	0.110022	818		818	93	911
355500 BLDG EQUIP REPLACEMENT	73	0.730146	5,429		5,429	618	6,047
357500 RISK MANAGEMENT	6	0.060012	446		446	51	497
357005 LIFE INSURANCE	2	0.020004	149		149	17	166
357010 WORKERS COMP INSURANCE	23	0.230046	1,711		1,711	195	1,905
357005 MEDICAL INSURANCE	261	2.610522	19,411		19,411	2,209	21,620
357005 UNEMPLOYMENT INS	3	0.030006	223		223	25	248
358000 ITS CAPITAL ACQUISITION	41	0.410082	3,049		3,049	347	3,396
358000 FACILITIES CAPITAL PROJ	217	2.170434	16,138		16,138	1,837	17,975
358000 GREENSPACE CAP PROJ.	2	0.020004	149		149	17	166
358000 EMERGENCY COMM SYS	19	0.190038	1,413		1,413	161	1,574
401000 SHERIFF'S OFFICE ADMIN	248	2.480496	18,444		18,444	2,099	20,543
401000 LOL - S.O. ADMIN	17	0.170034	1,264		1,264	144	1,408
402000 LAW ENF SVCS	863	8.631726	64,181		64,181	7,304	71,486
402000 DISTRICT PATROL	179	1.790358	13,312		13,312	1,515	14,827
402000 LOL - LAW ENF SVCS	77	0.770154	5,726		5,726	652	6,378
403000 JAIL	1,143	11.432290	85,005		85,005	9,677	94,682
403000 LOL - JAIL	26	0.260052	1,934		1,934	220	2,154
403500 JAIL HEALTH CARE	181	1.810362	13,461		13,461	1,532	14,993
404000 COURT SECURITY FUND	8	0.080016	595		595	68	663
451000 DISTRICT ATTORNEY	516	5.161032	38,375		38,375	4,367	42,742
451000 LOL-DISTRICT ATTORNEY	24	0.240048	1,785		1,785	203	1,988
501000 JUVENILE	237	2.370474	17,626		17,626	2,006	19,632
501000 LOL-JUVENILE	11	0.110022	818		818	93	911
502000 CONCILIATION PROGRAM	3	0.030006	223		223	25	248
503000 JUVENILE ADMIN	57	0.570114	4,239		4,239	482	4,722
504000 JUVENILE GRANTS	4	0.040008	297		297	34	331
505000 STATE HIGH-RISK PREVENT	17	0.170034	1,264		1,264	144	1,408
551000 COMMUNITY CORRECTIONS	112	1.120224	8,329		8,329	948	9,277
551500 LOL COMM CORRECTIONS	30	0.300060	2,231		2,231	254	2,485
601000 LONG RANGE PLANNING	150	1.500300	11,155		11,155	1,270	12,425
602000 CURRENT PLANNING	14	0.140028	1,041		1,041	119	1,160
602000 BUILDING SERVICES	71	0.710142	5,280		5,280	601	5,881

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - FIELD AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
603000 ENGINEERING	58	0.580116	4,313		4,313	491	4,804
603000 SURVEY PUBLIC LAND CNR	13	0.130026	967		967	110	1,077
603000 SURVEY	9	0.090018	669		669	76	745
604000 LUT ADMINISTRATION	24	0.240048	1,785		1,785	203	1,988
604500 ROAD FUND ADMIN	230	2.300460	17,105		17,105	1,947	19,052
605000 CAPITAL PROJECT MGMT	48	0.480096	3,570		3,570	406	3,976
606000 LUT OPS & MAINT	157	1.570314	11,676		11,676	1,329	13,005
606500 MSTIP 3	724	7.241448	53,844		53,844	6,128	59,972
606500 ROAD CAPITAL PROJECT	148	1.480296	11,007		11,007	1,253	12,259
606500 TDT	219	2.190438	16,287		16,287	1,854	18,141
606500 NORTH BETHANY SDC	4	0.040008	297		297	34	331
606500 BONNY SLOPE SDC	25	0.250050	1,859		1,859	212	2,071
607000 Regional Transportation	28	0.280056	2,082		2,082	237	2,319
608500 NORTH BETHANY SERVICE DIST	89	0.890178	6,619		6,619	753	7,372
609000 SPECIAL LIGHT DISTRICT #1	16	0.160032	1,190		1,190	135	1,325
652000 Metro Affordable Housing	108	1.080216	8,032		8,032	914	8,946
653000 Metro SHS	555	5.551110	41,275		41,275	4,697	45,973
703000 PUBLIC HEALTH	748	7.481496	55,629		55,629	6,331	61,960
704000 HHS ADMINISTRATION	72	0.720144	5,355		5,355	609	5,964
705000 CHILDREN & FAMILY SVCS	48	0.480096	3,570		3,570	406	3,976
706000 HUMAN SERVICES	435	4.350870	32,351		32,351	3,682	36,033
706500 Developmental Disabilities Servic	82	0.820164	6,098		6,098	694	6,792
707000 MENTAL HEALTH HB 2145	5	0.050010	372		372	42	414
708700 COORDINATED CARE ORG	34	0.340068	2,529		2,529	288	2,816
708900 MH URGENT CARE CTR	37	0.370074	2,752		2,752	313	3,065
709000 ANIMAL SERVICES	110	1.100220	8,181		8,181	931	9,112
751000 VETERANS SERVICES	42	0.420084	3,124		3,124	355	3,479
752000 AGENCY ON AGING	39	0.390078	2,900		2,900	330	3,230
801000 WASH CO JUSTICE COURT	39	0.390078	2,900		2,900	330	3,230
901000 COMMUNITY DEVELOPMENT	26	0.260052	1,934		1,934	220	2,154
902000 HOME FUND	17	0.170034	1,264		1,264	144	1,408
903000 AIR QUALITY	3	0.030006	223		223	25	248
904000 HPOF	16	0.160032	1,190		1,190	135	1,325
951000 AGRICULTURE	14	0.140028	1,041		1,041	119	1,160
961000 WATERMASTER	9	0.090018	669		669	76	745
984000 EVENT CENTER OPS	15	0.150030	1,116		1,116	127	1,242
Schedule .4 Total for FIELD AUDIT	9,998	100.000000	743,551		743,551	84,055	827,606

Allocation Basis: Weighted Budget Size (50% Gen Fund--50% Other Funds)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
101000 BOARD OF COMMIS	869	125	744
151000 ADMIN OFFICE	2,783	403	2,380
162000 NON-DEPARTMENTAL	429	15	414
169600 COMMUNITY NETWORK	1,026	32	994
201000 COUNTY COUNSEL	1,827	265	1,562
251000 COUNTY AUDITOR	352	54	297
301000 ELECTIONS	7,874	254	7,621
302000 ASSESSMENT & TAXATION	39,455	1,269	38,186
311000 DEI	1,360	200	1,160
321000 COUNTY EMERGENCY MGMT	869	123	745
351010 SS-ADMIN	297	48	248
351500 FINANCIAL MGMT	2,138	316	1,822
352000 HUMAN RESOURCE	3,484	502	2,982
352500 INFO TECHNOLOGY SVCS	12,311	1,791	10,520
353000 PURCHASING	490	76	414
353500 FACILITIES MANAGEMENT	9,115	1,329	7,786
354000 FLEET MANAGEMENT	3,493	512	2,982
354100 FLEET REPLACEMENT	11,927	1,738	10,189
354500 INTERNAL SERVICES	1,068	157	911
355500 BLDG EQUIP REPLACEMENT	7,077	1,030	6,047
356005 PARKS	172	172	0
356010 METZGER PARK	31	31	0
357500 RISK MANAGEMENT	582	85	497
357005 LIFE INSURANCE	200	34	166
357010 WORKERS COMP INSURANCE	2,236	331	1,905
357005 MEDICAL INSURANCE	25,314	3,694	21,620
357005 UNEMPLOYMENT INS	298	49	248
358000 ITS CAPITAL ACQUISITION	3,975	579	3,396
358000 FACILITIES CAPITAL PROJ	21,050	3,075	17,975
358000 GREENSPACE CAP PROJ.	188	22	166
358000 EMERGENCY COMM SYS	1,840	266	1,574
401000 SHERIFF'S OFFICE ADMIN	21,225	682	20,543
401000 LOL - S.O. ADMIN	1,652	243	1,408
402000 LAW ENF SVCS	73,858	2,372	71,486
402000 DISTRICT PATROL	17,356	2,528	14,827
402000 LOL - LAW ENF SVCS	7,473	1,095	6,378
403000 JAIL	97,827	3,145	94,682
403000 JAIL COMMISSARY	108	108	0
403000 LOL - JAIL	2,518	364	2,154
403500 JAIL HEALTH CARE	15,492	499	14,993
404000 COURT SECURITY FUND	770	107	663
406005 TRI-MET CONTRACT	2	2	0
406050 WIN Contracts	5	5	0
406060 TASKFORCE REIMBURSABLES	27	27	0
406070-Nike Services	14	14	0
451000 DISTRICT ATTORNEY	44,161	1,419	42,742
451000 LOL-DISTRICT ATTORNEY	2,324	336	1,988
501000 JUVENILE	20,282	651	19,632
501000 LOL-JUVENILE	1,066	155	911
502000 CONCILIATION PROGRAM	295	46	248
503000 JUVENILE ADMIN	4,878	157	4,722
504000 JUVENILE GRANTS	394	63	331

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
505000 STATE HIGH-RISK PREVENT	1,646	238	1,408
551000 COMMUNITY CORRECTIONS	10,858	1,581	9,277
551500 LOL COMM CORRECTIONS	2,912	427	2,485
601000 LONG RANGE PLANNING	12,838	413	12,425
602000 CURRENT PLANNING	1,359	199	1,160
602000 BUILDING SERVICES	6,892	1,011	5,881
603000 ENGINEERING	5,626	822	4,804
603000 SURVEY PUBLIC LAND CNR	1,266	189	1,077
603000 SURVEY	871	126	745
604000 LUT ADMINISTRATION	2,334	346	1,988
604500 ROAD FUND ADMIN	22,308	3,257	19,052
605000 CAPITAL PROJECT MGMT	4,656	680	3,976
606000 LUT OPS & MAINT	15,223	2,218	13,005
606500 MSTIP 3	70,224	10,252	59,972
606500 ROAD CAPITAL PROJECT	14,352	2,092	12,259
606500 TDT	21,236	3,096	18,141
606500 NORTH BETHANY SDC	391	60	331
606500 BONNY SLOPE SDC	2,418	347	2,071
607000 Regional Transportation	2,711	392	2,319
607500 MAINT LOCAL IMPROV DIST	29	29	0
608000 URBAN ROAD MAINT DIST	1,143	1,143	0
608500 NORTH BETHANY SERVICE DIST	8,629	1,257	7,372
609000 SPECIAL LIGHT DISTRICT #1	1,556	230	1,325
651000 HOUSING SERVICES	1,617	1,617	0
652000 Metro Affordable Housing	10,476	1,530	8,946
653000 Metro SHS	53,828	7,855	45,973
701000 EMERGENCY MEDICAL SVCS	155	155	0
703000 PUBLIC HEALTH	64,017	2,057	61,960
704000 HHS ADMINISTRATION	6,162	198	5,964
705000 CHILDREN & FAMILY SVCS	4,657	681	3,976
706000 HUMAN SERVICES	42,188	6,156	36,033
706500 Developmental Disabilities Servic	7,952	1,160	6,792
707000 MENTAL HEALTH HB 2145	478	64	414
708700 COORDINATED CARE ORG	3,292	475	2,816
708900 MH URGENT CARE CTR	3,585	520	3,065
709000 ANIMAL SERVICES	9,414	302	9,112
751000 VETERANS SERVICES	3,596	117	3,479
752000 AGENCY ON AGING	3,778	548	3,230
801000 WASH CO JUSTICE COURT	3,338	108	3,230
851000 LAW LIBRARY	51	51	0
901000 COMMUNITY DEVELOPMENT	2,517	364	2,154
902000 HOME FUND	1,655	247	1,408
903000 AIR QUALITY	288	40	248
904000 HPOF	1,553	227	1,325
951000 AGRICULTURE	1,199	39	1,160
961000 WATERMASTER	769	24	745
971000 COOP LIBRARY SERVICES	3,636	3,636	0
971015 WEST SLOPE LIBRARY	124	124	0
981000 FAIR COMPLEX	458	458	0
984000 EVENT CENTER OPS	1,451	208	1,242
Direct Bill	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
Total	919,564	91,958	827,606

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 302020 A&T-SS

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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 302020 A&T-SS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,419,466			2,419,466
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total To Be Allocated:	2,419,466			2,419,466

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 302020 A&T-SS

	Total	G&A	DEPT ADMIN	ELECTIONS
Wages & Benefits				
SALARIES & WAGES	1,806,249	1,264,374	469,625	72,250
FRINGE BENEFITS	937,134	655,994	243,655	37,485
Other Expense & Cost				
MATERIALS & SERVICES	37,710	26,397	9,805	1,508
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	0	0	0	0
LESS REVENUE	(361,627)	(253,139)	(94,023)	(14,465)
Departmental Total				
Expenditures Per Financial Statement	2,419,466			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,419,466	1,693,626	629,062	96,778
Allocation Step 1				
Reallocate Admin Costs		(1,693,626)	1,467,811	225,815
Unallocated Costs	0	0	0	0
1st Allocation	2,419,466	0	2,096,873	322,593
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 302020 A&T-SS				
Schedule .3 Total	2,419,466	0	2,096,873	322,593

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 302020 A&T-SS

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
302000 ASSESSMENT & TAXATION	100	100.000000	2,096,873		2,096,873		2,096,873
Schedule .4 Total for DEPT ADMIN	100	100.000000	2,096,873		2,096,873	0	2,096,873

Allocation Basis: Direct Allocation To Assessment & Taxation
Allocation Source: A & T Administration

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 302020 A&T-SS

Activity - ELECTIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301000 ELECTIONS	100	100.000000	322,593		322,593		322,593
Schedule .4 Total for ELECTIONS	100	100.000000	322,593		322,593	0	322,593

Allocation Basis: Direct Allocation To Elections
Allocation Source: A & T Administration

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 302020 A&T-SS

Receiving Department	Total	DEPT ADMIN	ELECTIONS
301000 ELECTIONS	322,593	0	322,593
302000 ASSESSMENT & TAXATION	2,096,873	2,096,873	0
Direct Bill	0	0	0
Total	2,419,466	2,096,873	322,593

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 311000 DEI

This program fosters, supports and strengthens equity and inclusion in the County's programs, practices and policies and provides leadership to make Washington County more equitable and inclusive to all marginalized groups. This program will also include centralized activities related to Title VI compliance and Diversity, Equity and Inclusion (DEI) training support across the organization. Costs are allocated to all operations based on departmental personnel (regular employee FTE's).

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 311000 DEI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,972,827			1,972,827
Inbound Costs:				
101000 BOARD OF COMMIS	4,223	4,760	8,983	
151000 ADMIN OFFICE	21,358	3,619	24,977	
251000 COUNTY AUDITOR	1,221	139	1,360	
311000 DEI		6,063	6,063	
321000 COUNTY EMERGENCY MGMT		6,124	6,124	
351010 SS-ADMIN		2,927	2,927	
351500 FINANCIAL MGMT		15,566	15,566	
352000 HUMAN RESOURCE		38,553	38,553	
352500 INFO TECHNOLOGY SVCS		155,744	155,744	
353000 PURCHASING		3,290	3,290	
353500 FACILITIES MANAGEMENT		15,992	15,992	
357010 LIABILITY INSUR		13,049	13,049	
BUILDING DEPRECIATION		3,593	3,593	
Total Allocated Additions:	<u>26,802</u>	<u>269,420</u>	296,222	296,222
Total To Be Allocated:	<u>1,999,629</u>	<u>269,420</u>		<u>2,269,049</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 311000 DEI

	Total	G&A	DEI	Community Engagement**	Community Participation**
Other Expense & Cost					
PERSONNEL SERVICES	2,497,471	0	1,273,710	984,004	239,757
MATERIALS & SERVICES	289,581	0	147,686	114,095	27,800
INTERFUND EXPENSES	0	0	0	0	0
CONTINGENCY	8,700	8,700	0	0	0
LESS REVENUE	(822,925)	0	(419,692)	(324,232)	(79,001)
Departmental Total					
Expenditures Per Financial Statement	1,972,827				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,972,827	8,700	1,001,704	773,867	188,556
Allocation Step 1					
Inbound - All Others	26,802	26,802	0	0	0
Reallocate Admin Costs		(35,502)	18,106	13,988	3,408
Unallocated Costs	(979,819)	0	0	(787,855)	(191,964)
1st Allocation	1,019,810	0	1,019,810	0	0
Allocation Step 2					
Inbound - All Others	269,420	269,420	0	0	0
Reallocate Admin Costs		(269,420)	137,404	106,152	25,864
Unallocated Costs	(132,016)	0	0	(106,152)	(25,864)
2nd Allocation	137,404	0	137,404	0	0
Total For 311000 DEI					
Schedule .3 Total	1,157,214	0	1,157,214	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 311000 DEI

Activity - DEI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	2,165		2,165		2,165
151000 ADMIN OFFICE	22.50	0.955536	9,745		9,745		9,745
201000 COUNTY COUNSEL	16.00	0.679492	6,930		6,930		6,930
251000 COUNTY AUDITOR	3.00	0.127405	1,299		1,299		1,299
301000 ELECTIONS	10.00	0.424683	4,331		4,331	599	4,930
302000 ASSESSMENT & TAXATION	109.00	4.629040	47,207		47,207	6,528	53,736
311000 DEI	14.00	0.594556	6,063		6,063		6,063
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	3,032		3,032	419	3,451
351010 SS-ADMIN	3.00	0.127405	1,299		1,299	180	1,479
351500 FINANCIAL MGMT	20.00	0.849365	8,662		8,662	1,198	9,860
352000 HUMAN RESOURCE	35.00	1.486389	15,158		15,158	2,096	17,255
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	37,138		37,138	5,136	42,274
353000 PURCHASING	6.00	0.254810	2,599		2,599	359	2,958
353500 FACILITIES MANAGEMENT	56.00	2.378222	24,253		24,253	3,354	27,607
354000 FLEET MANAGEMENT	20.00	0.849365	8,662		8,662	1,198	9,860
354500 INTERNAL SERVICES	5.60	0.237822	2,425		2,425	335	2,761
356005 PARKS	10.00	0.424683	4,331		4,331	599	4,930
357500 RISK MANAGEMENT	6.00	0.254810	2,599		2,599	359	2,958
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	16,566		16,566	2,291	18,857
401000 LOL - S.O. ADMIN	15.00	0.637024	6,496		6,496	898	7,395
402000 LAW ENF SVCS	144.90	6.153650	62,756		62,756	8,678	71,434
402000 DISTRICT PATROL	139.60	5.928568	60,460		60,460	8,361	68,821
402000 LOL - LAW ENF SVCS	60.75	2.579946	26,311		26,311	3,638	29,949
403000 JAIL	195.75	8.313161	84,778		84,778	11,725	96,504
403000 JAIL COMMISSARY	1.00	0.042468	433		433	60	493
403000 LOL - JAIL	21.50	0.913067	9,312		9,312	1,288	10,599
406070-Nike Services	1.00	0.042468	433		433	60	493
451000 DISTRICT ATTORNEY	108.10	4.590818	46,818		46,818	6,474	53,292
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	11,477		11,477	1,587	13,064
501000 JUVENILE	40.00	1.698730	17,324		17,324	2,396	19,719
501000 LOL-JUVENILE	10.50	0.445917	4,548		4,548	629	5,176
502000 CONCILIATION PROGRAM	4.00	0.169873	1,732		1,732	240	1,972
503000 JUVENILE ADMIN	13.00	0.552087	5,630		5,630	779	6,409
504000 JUVENILE GRANTS	3.50	0.148639	1,516		1,516	210	1,725
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	5,847		5,847	809	6,655
551000 COMMUNITY CORRECTIONS	106.00	4.501635	45,908		45,908	6,349	52,257
551500 LOL COMM CORRECTIONS	32.00	1.358984	13,859		13,859	1,917	15,776
601000 LONG RANGE PLANNING	25.77	1.094407	11,161		11,161	1,543	12,704
602000 CURRENT PLANNING	13.52	0.574171	5,855		5,855	810	6,665
602000 BUILDING SERVICES	49.71	2.111097	21,529		21,529	2,977	24,506
603000 ENGINEERING	50.28	2.135304	21,776		21,776	3,011	24,787
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	1,641		1,641	227	1,868
603000 SURVEY	4.58	0.194505	1,984		1,984	274	2,258
604000 LUT ADMINISTRATION	24.75	1.051089	10,719		10,719	1,482	12,201
605000 CAPITAL PROJECT MGMT	47.35	2.010872	20,507		20,507	2,836	23,343
606000 LUT OPS & MAINT	111.00	4.713976	48,074		48,074	6,648	54,722
651000 HOUSING SERVICES	104.00	4.416699	45,042		45,042	6,229	51,271
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	1,256		1,256	174	1,430
703000 PUBLIC HEALTH	151.20	6.421200	65,484		65,484	9,056	74,540
704000 HHS ADMINISTRATION	16.00	0.679492	6,930		6,930	958	7,888
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	8,077		8,077	1,117	9,194
706000 HUMAN SERVICES	42.94	1.823587	18,597		18,597	2,572	21,169

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 311000 DEI

Activity - DEI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	45,518		45,518	6,295	51,813
708700 COORDINATED CARE ORG	28.96	1.229881	12,542		12,542	1,735	14,277
709000 ANIMAL SERVICES	25.00	1.061706	10,827		10,827	1,497	12,325
751000 VETERANS SERVICES	10.57	0.448889	4,578		4,578	633	5,211
752000 AGENCY ON AGING	23.18	0.984414	10,039		10,039	1,388	11,427
801000 WASH CO JUSTICE COURT	9.00	0.382214	3,898		3,898	539	4,437
851000 LAW LIBRARY	3.00	0.127405	1,299		1,299	180	1,479
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	2,828		2,828	391	3,219
902000 HOME FUND	2.17	0.092156	940		940	130	1,070
903000 AIR QUALITY	1.30	0.055209	563		563	78	641
961000 WATERMASTER	1.75	0.074319	758		758	105	863
971000 COOP LIBRARY SERVICES	37.00	1.571325	16,025		16,025	2,216	18,241
971015 WEST SLOPE LIBRARY	9.00	0.382214	3,898		3,898	539	4,437
981000 FAIR COMPLEX	10.40	0.441670	4,504		4,504	623	5,127
984000 EVENT CENTER OPS	6.60	0.280290	2,858		2,858	395	3,254
Schedule .4 Total for DEI	2,354.70	100.000000	1,019,810		1,019,810	137,404	1,157,214

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 311000 DEI

Receiving Department	Total	DEI
101000 BOARD OF COMMIS	2,165	2,165
151000 ADMIN OFFICE	9,745	9,745
201000 COUNTY COUNSEL	6,930	6,930
251000 COUNTY AUDITOR	1,299	1,299
301000 ELECTIONS	4,930	4,930
302000 ASSESSMENT & TAXATION	53,736	53,736
311000 DEI	6,063	6,063
321000 COUNTY EMERGENCY MGMT	3,451	3,451
351010 SS-ADMIN	1,479	1,479
351500 FINANCIAL MGMT	9,860	9,860
352000 HUMAN RESOURCE	17,255	17,255
352500 INFO TECHNOLOGY SVCS	42,274	42,274
353000 PURCHASING	2,958	2,958
353500 FACILITIES MANAGEMENT	27,607	27,607
354000 FLEET MANAGEMENT	9,860	9,860
354500 INTERNAL SERVICES	2,761	2,761
356005 PARKS	4,930	4,930
357500 RISK MANAGEMENT	2,958	2,958
401000 SHERIFF'S OFFICE ADMIN	18,857	18,857
401000 LOL - S.O. ADMIN	7,395	7,395
402000 LAW ENF SVCS	71,434	71,434
402000 DISTRICT PATROL	68,821	68,821
402000 LOL - LAW ENF SVCS	29,949	29,949
403000 JAIL	96,504	96,504
403000 JAIL COMMISSARY	493	493
403000 LOL - JAIL	10,599	10,599
406070-Nike Services	493	493
451000 DISTRICT ATTORNEY	53,292	53,292
451000 LOL-DISTRICT ATTORNEY	13,064	13,064
501000 JUVENILE	19,719	19,719
501000 LOL-JUVENILE	5,176	5,176
502000 CONCILIATION PROGRAM	1,972	1,972
503000 JUVENILE ADMIN	6,409	6,409
504000 JUVENILE GRANTS	1,725	1,725
505000 STATE HIGH-RISK PREVENT	6,655	6,655
551000 COMMUNITY CORRECTIONS	52,257	52,257
551500 LOL COMM CORRECTIONS	15,776	15,776
601000 LONG RANGE PLANNING	12,704	12,704
602000 CURRENT PLANNING	6,665	6,665
602000 BUILDING SERVICES	24,506	24,506
603000 ENGINEERING	24,787	24,787
603000 SURVEY PUBLIC LAND CNR	1,868	1,868
603000 SURVEY	2,258	2,258
604000 LUT ADMINISTRATION	12,201	12,201
605000 CAPITAL PROJECT MGMT	23,343	23,343
606000 LUT OPS & MAINT	54,722	54,722
651000 HOUSING SERVICES	51,271	51,271
701000 EMERGENCY MEDICAL SVCS	1,430	1,430
703000 PUBLIC HEALTH	74,540	74,540
704000 HHS ADMINISTRATION	7,888	7,888
705000 CHILDREN & FAMILY SVCS	9,194	9,194
706000 HUMAN SERVICES	21,169	21,169

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 311000 DEI

Receiving Department	Total	DEI
706500 Developmental Disabilities Servic	51,813	51,813
708700 COORDINATED CARE ORG	14,277	14,277
709000 ANIMAL SERVICES	12,325	12,325
751000 VETERANS SERVICES	5,211	5,211
752000 AGENCY ON AGING	11,427	11,427
801000 WASH CO JUSTICE COURT	4,437	4,437
851000 LAW LIBRARY	1,479	1,479
901000 COMMUNITY DEVELOPMENT	3,219	3,219
902000 HOME FUND	1,070	1,070
903000 AIR QUALITY	641	641
961000 WATERMASTER	863	863
971000 COOP LIBRARY SERVICES	18,241	18,241
971015 WEST SLOPE LIBRARY	4,437	4,437
981000 FAIR COMPLEX	5,127	5,127
984000 EVENT CENTER OPS	3,254	3,254
Direct Bill	0	0
Total	1,157,214	1,157,214

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 321000 COUNTY EMERGENCY MGMT

The County Emergency Management office prepares the County and the community to respond to emergencies through planning, training, exercising, public education and outreach, and coordination with other agencies, businesses, and the public. This program develops emergency management plans, coordinates planning with and between departments and divisions, maintains County emergency operations facilities, coordinates training and exercises for County staff, provides preparedness resources for the public, and manages financial accounting for County emergency management staff. Costs are allocated to all operations based on departmental personnel (regular employee FTE's).

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 321000 COUNTY EMERGENCY MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,013,001			1,013,001
Inbound Costs:				
101000 BOARD OF COMMIS	2,253	2,539	4,792	
151000 ADMIN OFFICE	11,013	1,866	12,879	
251000 COUNTY AUDITOR	780	89	869	
311000 DEI	3,032	419	3,451	
321000 COUNTY EMERGENCY MGMT		3,062	3,062	
351010 SS-ADMIN		1,464	1,464	
351500 FINANCIAL MGMT		7,326	7,326	
352000 HUMAN RESOURCE		19,277	19,277	
352500 INFO TECHNOLOGY SVCS		78,005	78,005	
353000 PURCHASING		5,101	5,101	
353500 FACILITIES MANAGEMENT		56,437	56,437	
357010 LIABILITY INSUR		9,769	9,769	
BUILDING DEPRECIATION		12,682	12,682	
Total Allocated Additions:	<u>17,078</u>	<u>198,034</u>	215,112	215,112
Total To Be Allocated:	<u>1,030,079</u>	<u>198,034</u>		<u>1,228,113</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 321000 COUNTY EMERGENCY MGMT

	Total	G&A	FTE
Other Expense & Cost			
Personnel Services	1,252,678	0	1,252,678
Materials & Services	414,249	0	414,249
INTERFUND EXPENSES	0	0	0
CONTINGENCY	12,400	12,400	0
Less Revenue	(666,326)	0	(666,326)
Departmental Total			
Expenditures Per Financial Statement	1,013,001		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,013,001	12,400	1,000,601
Allocation Step 1			
Inbound - All Others	17,078	17,078	0
Reallocate Admin Costs		(29,478)	29,478
Unallocated Costs	0	0	0
1st Allocation	1,030,079	0	1,030,079
Allocation Step 2			
Inbound - All Others	198,034	198,034	0
Reallocate Admin Costs		(198,034)	198,034
Unallocated Costs	0	0	0
2nd Allocation	198,034	0	198,034
Total For 321000 COUNTY EMERGENCY MGMT			
Schedule .3 Total	1,228,113	0	1,228,113

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 321000 COUNTY EMERGENCY MGMT

Activity - FTE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	2,187		2,187		2,187
151000 ADMIN OFFICE	22.50	0.955536	9,843		9,843		9,843
201000 COUNTY COUNSEL	16.00	0.679492	6,999		6,999		6,999
251000 COUNTY AUDITOR	3.00	0.127405	1,312		1,312		1,312
301000 ELECTIONS	10.00	0.424683	4,375		4,375	866	5,240
302000 ASSESSMENT & TAXATION	109.00	4.629040	47,683		47,683	9,438	57,120
311000 DEI	14.00	0.594556	6,124		6,124		6,124
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	3,062		3,062		3,062
351010 SS-ADMIN	3.00	0.127405	1,312		1,312	260	1,572
351500 FINANCIAL MGMT	20.00	0.849365	8,749		8,749	1,732	10,481
352000 HUMAN RESOURCE	35.00	1.486389	15,311		15,311	3,030	18,341
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	37,512		37,512	7,425	44,936
353000 PURCHASING	6.00	0.254810	2,625		2,625	520	3,144
353500 FACILITIES MANAGEMENT	56.00	2.378222	24,498		24,498	4,849	29,346
354000 FLEET MANAGEMENT	20.00	0.849365	8,749		8,749	1,732	10,481
354500 INTERNAL SERVICES	5.60	0.237822	2,450		2,450	485	2,935
356005 PARKS	10.00	0.424683	4,375		4,375	866	5,240
357500 RISK MANAGEMENT	6.00	0.254810	2,625		2,625	520	3,144
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	16,733		16,733	3,312	20,045
401000 LOL - S.O. ADMIN	15.00	0.637024	6,562		6,562	1,299	7,861
402000 LAW ENF SVCS	144.90	6.153650	63,387		63,387	12,546	75,933
402000 DISTRICT PATROL	139.60	5.928568	61,069		61,069	12,087	73,156
402000 LOL - LAW ENF SVCS	60.75	2.579946	26,575		26,575	5,260	31,835
403000 JAIL	195.75	8.313161	85,632		85,632	16,950	102,582
403000 JAIL COMMISSARY	1.00	0.042468	437		437	87	524
403000 LOL - JAIL	21.50	0.913067	9,405		9,405	1,862	11,267
406070-Nike Services	1.00	0.042468	437		437	87	524
451000 DISTRICT ATTORNEY	108.10	4.590818	47,289		47,289	9,360	56,649
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	11,593		11,593	2,294	13,887
501000 JUVENILE	40.00	1.698730	17,498		17,498	3,463	20,962
501000 LOL-JUVENILE	10.50	0.445917	4,593		4,593	909	5,502
502000 CONCILIATION PROGRAM	4.00	0.169873	1,750		1,750	346	2,096
503000 JUVENILE ADMIN	13.00	0.552087	5,687		5,687	1,126	6,813
504000 JUVENILE GRANTS	3.50	0.148639	1,531		1,531	303	1,834
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	5,906		5,906	1,169	7,075
551000 COMMUNITY CORRECTIONS	106.00	4.501635	46,370		46,370	9,178	55,548
551500 LOL COMM CORRECTIONS	32.00	1.358984	13,999		13,999	2,771	16,769
601000 LONG RANGE PLANNING	25.77	1.094407	11,273		11,273	2,231	13,504
602000 CURRENT PLANNING	13.52	0.574171	5,914		5,914	1,171	7,085
602000 BUILDING SERVICES	49.71	2.111097	21,746		21,746	4,304	26,050
603000 ENGINEERING	50.28	2.135304	21,995		21,995	4,353	26,349
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	1,658		1,658	328	1,986
603000 SURVEY	4.58	0.194505	2,004		2,004	397	2,400
604000 LUT ADMINISTRATION	24.75	1.051089	10,827		10,827	2,143	12,970
605000 CAPITAL PROJECT MGMT	47.35	2.010872	20,714		20,714	4,100	24,813
606000 LUT OPS & MAINT	111.00	4.713976	48,558		48,558	9,611	58,169
651000 HOUSING SERVICES	104.00	4.416699	45,495		45,495	9,005	54,500
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	1,269		1,269	251	1,520
703000 PUBLIC HEALTH	151.20	6.421200	66,143		66,143	13,091	79,235
704000 HHS ADMINISTRATION	16.00	0.679492	6,999		6,999	1,385	8,385
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	8,159		8,159	1,615	9,773
706000 HUMAN SERVICES	42.94	1.823587	18,784		18,784	3,718	22,502

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 321000 COUNTY EMERGENCY MGMT

Activity - FTE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	45,977		45,977	9,100	55,077
708700 COORDINATED CARE ORG	28.96	1.229881	12,669		12,669	2,508	15,176
709000 ANIMAL SERVICES	25.00	1.061706	10,936		10,936	2,165	13,101
751000 VETERANS SERVICES	10.57	0.448889	4,624		4,624	915	5,539
752000 AGENCY ON AGING	23.18	0.984414	10,140		10,140	2,007	12,147
801000 WASH CO JUSTICE COURT	9.00	0.382214	3,937		3,937	779	4,716
851000 LAW LIBRARY	3.00	0.127405	1,312		1,312	260	1,572
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	2,857		2,857	565	3,422
902000 HOME FUND	2.17	0.092156	949		949	188	1,137
903000 AIR QUALITY	1.30	0.055209	569		569	112	681
961000 WATERMASTER	1.75	0.074319	766		766	151	917
971000 COOP LIBRARY SERVICES	37.00	1.571325	16,186		16,186	3,204	19,389
971015 WEST SLOPE LIBRARY	9.00	0.382214	3,937		3,937	779	4,716
981000 FAIR COMPLEX	10.40	0.441670	4,550		4,550	900	5,450
984000 EVENT CENTER OPS	6.60	0.280290	2,887		2,887	571	3,459
Schedule .4 Total for FTE	2,354.70	100.000000	1,030,079		1,030,079	198,034	1,228,113

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 321000 COUNTY EMERGENCY MGMT

Receiving Department	Total	FTE
101000 BOARD OF COMMIS	2,187	2,187
151000 ADMIN OFFICE	9,843	9,843
201000 COUNTY COUNSEL	6,999	6,999
251000 COUNTY AUDITOR	1,312	1,312
301000 ELECTIONS	5,240	5,240
302000 ASSESSMENT & TAXATION	57,120	57,120
311000 DEI	6,124	6,124
321000 COUNTY EMERGENCY MGMT	3,062	3,062
351010 SS-ADMIN	1,572	1,572
351500 FINANCIAL MGMT	10,481	10,481
352000 HUMAN RESOURCE	18,341	18,341
352500 INFO TECHNOLOGY SVCS	44,936	44,936
353000 PURCHASING	3,144	3,144
353500 FACILITIES MANAGEMENT	29,346	29,346
354000 FLEET MANAGEMENT	10,481	10,481
354500 INTERNAL SERVICES	2,935	2,935
356005 PARKS	5,240	5,240
357500 RISK MANAGEMENT	3,144	3,144
401000 SHERIFF'S OFFICE ADMIN	20,045	20,045
401000 LOL - S.O. ADMIN	7,861	7,861
402000 LAW ENF SVCS	75,933	75,933
402000 DISTRICT PATROL	73,156	73,156
402000 LOL - LAW ENF SVCS	31,835	31,835
403000 JAIL	102,582	102,582
403000 JAIL COMMISSARY	524	524
403000 LOL - JAIL	11,267	11,267
406070-Nike Services	524	524
451000 DISTRICT ATTORNEY	56,649	56,649
451000 LOL-DISTRICT ATTORNEY	13,887	13,887
501000 JUVENILE	20,962	20,962
501000 LOL-JUVENILE	5,502	5,502
502000 CONCILIATION PROGRAM	2,096	2,096
503000 JUVENILE ADMIN	6,813	6,813
504000 JUVENILE GRANTS	1,834	1,834
505000 STATE HIGH-RISK PREVENT	7,075	7,075
551000 COMMUNITY CORRECTIONS	55,548	55,548
551500 LOL COMM CORRECTIONS	16,769	16,769
601000 LONG RANGE PLANNING	13,504	13,504
602000 CURRENT PLANNING	7,085	7,085
602000 BUILDING SERVICES	26,050	26,050
603000 ENGINEERING	26,349	26,349
603000 SURVEY PUBLIC LAND CNR	1,986	1,986
603000 SURVEY	2,400	2,400
604000 LUT ADMINISTRATION	12,970	12,970
605000 CAPITAL PROJECT MGMT	24,813	24,813
606000 LUT OPS & MAINT	58,169	58,169
651000 HOUSING SERVICES	54,500	54,500
701000 EMERGENCY MEDICAL SVCS	1,520	1,520
703000 PUBLIC HEALTH	79,235	79,235
704000 HHS ADMINISTRATION	8,385	8,385
705000 CHILDREN & FAMILY SVCS	9,773	9,773
706000 HUMAN SERVICES	22,502	22,502

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 321000 COUNTY EMERGENCY MGMT

Receiving Department	Total	FTE
706500 Developmental Disabilities Servic	55,077	55,077
708700 COORDINATED CARE ORG	15,176	15,176
709000 ANIMAL SERVICES	13,101	13,101
751000 VETERANS SERVICES	5,539	5,539
752000 AGENCY ON AGING	12,147	12,147
801000 WASH CO JUSTICE COURT	4,716	4,716
851000 LAW LIBRARY	1,572	1,572
901000 COMMUNITY DEVELOPMENT	3,422	3,422
902000 HOME FUND	1,137	1,137
903000 AIR QUALITY	681	681
961000 WATERMASTER	917	917
971000 COOP LIBRARY SERVICES	19,389	19,389
971015 WEST SLOPE LIBRARY	4,716	4,716
981000 FAIR COMPLEX	5,450	5,450
984000 EVENT CENTER OPS	3,459	3,459
Direct Bill	0	0
Total	1,228,113	1,228,113

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 351010 SS-ADMIN

Sustainability (351010) - Plans, organizes, guides, and coordinates County efforts to implement sustainable practices, including addressing current methods and practices that could be more sustainable. Costs are allocated to all operations based on departmental personnel (regular employee FTE's).

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 351010 SS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	483,746			483,746
Inbound Costs:				
101000 BOARD OF COMMIS	951	1,072	2,023	
151000 ADMIN OFFICE	4,657	789	5,445	
201000 COUNTY COUNSEL	118	14	133	
251000 COUNTY AUDITOR	267	30	297	
311000 DEI	1,299	180	1,479	
321000 COUNTY EMERGENCY MGMT	1,312	260	1,572	
351010 SS-ADMIN		627	627	
351500 FINANCIAL MGMT		3,410	3,410	
352000 HUMAN RESOURCE		8,261	8,261	
352500 INFO TECHNOLOGY SVCS		16,488	16,488	
353000 PURCHASING		75	75	
353500 FACILITIES MANAGEMENT		12,308	12,308	
357010 LIABILITY INSUR		962	962	
BUILDING DEBT INTEREST		55	55	
BUILDING DEPRECIATION		2,766	2,766	
Total Allocated Additions:	8,604	47,297	55,901	55,901
Total To Be Allocated:	492,350	47,297		539,647

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 351010 SS-ADMIN

	Total	G&A	SUSTAINABILITY
Other Expense & Cost			
PERSONNEL SERVICES	489,601	0	489,601
MATERIALS & SERVICES	42,404	0	42,404
INTERFUND	0	0	0
CONTINGENCY	1,300	1,300	0
LESS REVENUE	(49,559)	0	(49,559)
Departmental Total			
Expenditures Per Financial Statement	483,746		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	483,746	1,300	482,446
Allocation Step 1			
Inbound - All Others	8,604	8,604	0
Reallocate Admin Costs		(9,904)	9,904
Unallocated Costs	0	0	0
1st Allocation	492,350	0	492,350
Allocation Step 2			
Inbound - All Others	47,297	47,297	0
Reallocate Admin Costs		(47,297)	47,297
Unallocated Costs	0	0	0
2nd Allocation	47,297	0	47,297
Total For 351010 SS-ADMIN			
Schedule .3 Total	539,647	0	539,647

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - SUSTAINABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	1,045		1,045		1,045
151000 ADMIN OFFICE	22.50	0.955536	4,705		4,705		4,705
201000 COUNTY COUNSEL	16.00	0.679492	3,345		3,345		3,345
251000 COUNTY AUDITOR	3.00	0.127405	627		627		627
301000 ELECTIONS	10.00	0.424683	2,091		2,091	207	2,298
302000 ASSESSMENT & TAXATION	109.00	4.629040	22,791		22,791	2,257	25,048
311000 DEI	14.00	0.594556	2,927		2,927		2,927
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	1,464		1,464		1,464
351010 SS-ADMIN	3.00	0.127405	627		627		627
351500 FINANCIAL MGMT	20.00	0.849365	4,182		4,182	414	4,596
352000 HUMAN RESOURCE	35.00	1.486389	7,318		7,318	725	8,043
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	17,930		17,930	1,776	19,705
353000 PURCHASING	6.00	0.254810	1,255		1,255	124	1,379
353500 FACILITIES MANAGEMENT	56.00	2.378222	11,709		11,709	1,160	12,869
354000 FLEET MANAGEMENT	20.00	0.849365	4,182		4,182	414	4,596
354500 INTERNAL SERVICES	5.60	0.237822	1,171		1,171	116	1,287
356005 PARKS	10.00	0.424683	2,091		2,091	207	2,298
357500 RISK MANAGEMENT	6.00	0.254810	1,255		1,255	124	1,379
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	7,998		7,998	792	8,790
401000 LOL - S.O. ADMIN	15.00	0.637024	3,136		3,136	311	3,447
402000 LAW ENF SVCS	144.90	6.153650	30,297		30,297	3,000	33,298
402000 DISTRICT PATROL	139.60	5.928568	29,189		29,189	2,891	32,080
402000 LOL - LAW ENF SVCS	60.75	2.579946	12,702		12,702	1,258	13,960
403000 JAIL	195.75	8.313161	40,930		40,930	4,056	44,986
403000 JAIL COMMISSARY	1.00	0.042468	209		209	21	230
403000 LOL - JAIL	21.50	0.913067	4,495		4,495	445	4,941
406070-Nike Services	1.00	0.042468	209		209	21	230
451000 DISTRICT ATTORNEY	108.10	4.590818	22,603		22,603	2,238	24,841
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	5,541		5,541	549	6,090
501000 JUVENILE	40.00	1.698730	8,364		8,364	828	9,192
501000 LOL-JUVENILE	10.50	0.445917	2,195		2,195	217	2,413
502000 CONCILIATION PROGRAM	4.00	0.169873	836		836	83	919
503000 JUVENILE ADMIN	13.00	0.552087	2,718		2,718	269	2,987
504000 JUVENILE GRANTS	3.50	0.148639	732		732	72	804
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	2,823		2,823	280	3,102
551000 COMMUNITY CORRECTIONS	106.00	4.501635	22,164		22,164	2,195	24,359
551500 LOL COMM CORRECTIONS	32.00	1.358984	6,691		6,691	663	7,353
601000 LONG RANGE PLANNING	25.77	1.094407	5,388		5,388	534	5,922
602000 CURRENT PLANNING	13.52	0.574171	2,827		2,827	280	3,107
602000 BUILDING SERVICES	49.71	2.111097	10,394		10,394	1,029	11,423
603000 ENGINEERING	50.28	2.135304	10,513		10,513	1,041	11,554
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	792		792	78	871
603000 SURVEY	4.58	0.194505	958		958	95	1,052
604000 LUT ADMINISTRATION	24.75	1.051089	5,175		5,175	512	5,687
605000 CAPITAL PROJECT MGMT	47.35	2.010872	9,901		9,901	980	10,881
606000 LUT OPS & MAINT	111.00	4.713976	23,209		23,209	2,298	25,508
651000 HOUSING SERVICES	104.00	4.416699	21,746		21,746	2,153	23,899
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	606		606	60	666
703000 PUBLIC HEALTH	151.20	6.421200	31,615		31,615	3,131	34,746
704000 HHS ADMINISTRATION	16.00	0.679492	3,345		3,345	331	3,677
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	3,900		3,900	386	4,286
706000 HUMAN SERVICES	42.94	1.823587	8,978		8,978	889	9,868

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - SUSTAINABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	21,976		21,976	2,176	24,152
708700 COORDINATED CARE ORG	28.96	1.229881	6,055		6,055	600	6,655
709000 ANIMAL SERVICES	25.00	1.061706	5,227		5,227	518	5,745
751000 VETERANS SERVICES	10.57	0.448889	2,210		2,210	219	2,429
752000 AGENCY ON AGING	23.18	0.984414	4,847		4,847	480	5,327
801000 WASH CO JUSTICE COURT	9.00	0.382214	1,882		1,882	186	2,068
851000 LAW LIBRARY	3.00	0.127405	627		627	62	689
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	1,365		1,365	135	1,501
902000 HOME FUND	2.17	0.092156	454		454	45	499
903000 AIR QUALITY	1.30	0.055209	272		272	27	299
961000 WATERMASTER	1.75	0.074319	366		366	36	402
971000 COOP LIBRARY SERVICES	37.00	1.571325	7,736		7,736	766	8,502
971015 WEST SLOPE LIBRARY	9.00	0.382214	1,882		1,882	186	2,068
981000 FAIR COMPLEX	10.40	0.441670	2,175		2,175	215	2,390
984000 EVENT CENTER OPS	6.60	0.280290	1,380		1,380	137	1,517
Schedule .4 Total for SUSTAINABILITY	2,354.70	100.000000	492,350		492,350	47,297	539,647

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	SUSTAINABILITY
101000 BOARD OF COMMIS	1,045	1,045
151000 ADMIN OFFICE	4,705	4,705
201000 COUNTY COUNSEL	3,345	3,345
251000 COUNTY AUDITOR	627	627
301000 ELECTIONS	2,298	2,298
302000 ASSESSMENT & TAXATION	25,048	25,048
311000 DEI	2,927	2,927
321000 COUNTY EMERGENCY MGMT	1,464	1,464
351010 SS-ADMIN	627	627
351500 FINANCIAL MGMT	4,596	4,596
352000 HUMAN RESOURCE	8,043	8,043
352500 INFO TECHNOLOGY SVCS	19,705	19,705
353000 PURCHASING	1,379	1,379
353500 FACILITIES MANAGEMENT	12,869	12,869
354000 FLEET MANAGEMENT	4,596	4,596
354500 INTERNAL SERVICES	1,287	1,287
356005 PARKS	2,298	2,298
357500 RISK MANAGEMENT	1,379	1,379
401000 SHERIFF'S OFFICE ADMIN	8,790	8,790
401000 LOL - S.O. ADMIN	3,447	3,447
402000 LAW ENF SVCS	33,298	33,298
402000 DISTRICT PATROL	32,080	32,080
402000 LOL - LAW ENF SVCS	13,960	13,960
403000 JAIL	44,986	44,986
403000 JAIL COMMISSARY	230	230
403000 LOL - JAIL	4,941	4,941
406070-Nike Services	230	230
451000 DISTRICT ATTORNEY	24,841	24,841
451000 LOL-DISTRICT ATTORNEY	6,090	6,090
501000 JUVENILE	9,192	9,192
501000 LOL-JUVENILE	2,413	2,413
502000 CONCILIATION PROGRAM	919	919
503000 JUVENILE ADMIN	2,987	2,987
504000 JUVENILE GRANTS	804	804
505000 STATE HIGH-RISK PREVENT	3,102	3,102
551000 COMMUNITY CORRECTIONS	24,359	24,359
551500 LOL COMM CORRECTIONS	7,353	7,353
601000 LONG RANGE PLANNING	5,922	5,922
602000 CURRENT PLANNING	3,107	3,107
602000 BUILDING SERVICES	11,423	11,423
603000 ENGINEERING	11,554	11,554
603000 SURVEY PUBLIC LAND CNR	871	871
603000 SURVEY	1,052	1,052
604000 LUT ADMINISTRATION	5,687	5,687
605000 CAPITAL PROJECT MGMT	10,881	10,881
606000 LUT OPS & MAINT	25,508	25,508
651000 HOUSING SERVICES	23,899	23,899
701000 EMERGENCY MEDICAL SVCS	666	666
703000 PUBLIC HEALTH	34,746	34,746
704000 HHS ADMINISTRATION	3,677	3,677
705000 CHILDREN & FAMILY SVCS	4,286	4,286
706000 HUMAN SERVICES	9,868	9,868

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	SUSTAINABILITY
706500 Developmental Disabilities Servic	24,152	24,152
708700 COORDINATED CARE ORG	6,655	6,655
709000 ANIMAL SERVICES	5,745	5,745
751000 VETERANS SERVICES	2,429	2,429
752000 AGENCY ON AGING	5,327	5,327
801000 WASH CO JUSTICE COURT	2,068	2,068
851000 LAW LIBRARY	689	689
901000 COMMUNITY DEVELOPMENT	1,501	1,501
902000 HOME FUND	499	499
903000 AIR QUALITY	299	299
961000 WATERMASTER	402	402
971000 COOP LIBRARY SERVICES	8,502	8,502
971015 WEST SLOPE LIBRARY	2,068	2,068
981000 FAIR COMPLEX	2,390	2,390
984000 EVENT CENTER OPS	1,517	1,517
Direct Bill	0	0
Total	539,647	539,647

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 351500 FINANCIAL MGMT

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:

- **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 50% on Wisard journal entry line counts per fund and program combination, excluding projects, mass-allocations and encumbrances and 50% on adopted budget excluding contract services and contingency.
- **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.
- **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.
- **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 the number of receipt distribution lines per fund program combination.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 351500 FINANCIAL MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,294,509			4,294,509
Inbound Costs:				
101000 BOARD OF COMMIS	6,274	7,071	13,345	
151000 ADMIN OFFICE	30,942	5,242	36,185	
201000 COUNTY COUNSEL	31,272	3,740	35,012	
251000 COUNTY AUDITOR	1,920	219	2,138	
311000 DEI	8,662	1,198	9,860	
321000 COUNTY EMERGENCY MGMT	8,749	1,732	10,481	
351010 SS-ADMIN	4,182	414	4,596	
351500 FINANCIAL MGMT		32,389	32,389	
352000 HUMAN RESOURCE		55,076	55,076	
352500 INFO TECHNOLOGY SVCS		272,204	272,204	
353000 PURCHASING		4,069	4,069	
353500 FACILITIES MANAGEMENT		126,739	126,739	
357010 LIABILITY INSUR		28,842	28,842	
BUILDING DEBT INTEREST		158	158	
BUILDING DEPRECIATION		28,479	28,479	
Total Allocated Additions:	92,000	567,573	659,573	659,573
Total To Be Allocated:	4,386,509	567,573		4,954,082

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 351500 FINANCIAL MGMT

	Total	G&A	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL
Wages & Benefits					
SALARIES AND WAGES	2,336,972	140,218	1,378,813	163,588	373,916
FRINGE BENEFITS	1,299,226	77,954	766,543	90,946	207,876
Other Expense & Cost					
51285 PROF SVCS	520,479	0	520,479	0	0
OTHER MATERIAL & SUPPLIES	118,807	7,128	70,097	8,316	19,009
OTHER EXPENDITURES	142,275	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
CONTINGENCY	23,400	23,400	0	0	0
46030 RETURNED CHECK CHARGES	(2,500)	0	0	0	0
48225 MISC REVENUE	(144,150)	0	(57,660)	0	0
Departmental Total					
Expenditures Per Financial Statement	4,294,509				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	4,294,509	248,700	2,678,272	262,850	600,801
Allocation Step 1					
Inbound - All Others	92,000	92,000	0	0	0
Reallocate Admin Costs		(340,700)	225,539	22,135	50,594
Unallocated Costs	0	0	0	0	0
1st Allocation	4,386,509	0	2,903,811	284,985	651,395
Allocation Step 2					
Inbound - All Others	567,573	567,573	0	0	0
Reallocate Admin Costs		(567,573)	375,726	36,874	84,284
Unallocated Costs	0	0	0	0	0
2nd Allocation	567,573	0	375,726	36,874	84,284
Total For 351500 FINANCIAL MGMT					
Schedule .3 Total	4,954,082	0	3,279,537	321,859	735,679

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 351500 FINANCIAL MGMT

TREASURY & AR

<u>Wages & Benefits</u>	
SALARIES AND WAGES	280,437
FRINGE BENEFITS	155,907
<u>Other Expense & Cost</u>	
51285 PROF SVCS	0
OTHER MATERIAL & SUPPLIES	14,257
OTHER EXPENDITURES	142,275
INTERFUND EXPENSES	0
CONTINGENCY	0
46030 RETURNED CHECK CHARGES	(2,500)
48225 MISC REVENUE	(86,490)
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	503,886
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	42,433
Unallocated Costs	0
1st Allocation	546,319
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	70,688
Unallocated Costs	0
2nd Allocation	70,688
<u>Total For 351500 FINANCIAL MGMT</u>	
Schedule .3 Total	617,007

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	145	0.145010	4,211		4,211		4,211
151000 ADMIN OFFICE	502	0.502035	14,578		14,578		14,578
162000 NON-DEPARTMENTAL	53	0.053004	1,539		1,539	204	1,743
169600 COMMUNITY NETWORK	31	0.031002	900		900	119	1,019
201000 COUNTY COUNSEL	258	0.258018	7,492		7,492		7,492
251000 COUNTY AUDITOR	83	0.083006	2,410		2,410		2,410
301000 ELECTIONS	524	0.524037	15,217		15,217	2,014	17,231
302000 ASSESSMENT & TAXATION	2,884	2.884202	83,752		83,752	11,085	94,837
311000 DEI	351	0.351025	10,193		10,193		10,193
321000 COUNTY EMERGENCY MGMT	165	0.165012	4,792		4,792		4,792
351010 SS-ADMIN	78	0.078005	2,265		2,265		2,265
351500 FINANCIAL MGMT	656	0.656046	19,050		19,050		19,050
352000 HUMAN RESOURCE	524	0.524037	15,217		15,217	2,014	17,231
352500 INFO TECHNOLOGY SVCS	1,530	1.530107	44,431		44,431	5,881	50,312
353000 PURCHASING	159	0.159011	4,617		4,617	611	5,229
353500 FACILITIES MANAGEMENT	2,885	2.885202	83,781		83,781	11,089	94,869
354000 FLEET MANAGEMENT	1,681	1.681118	48,816		48,816	6,461	55,277
354100 FLEET REPLACEMENT	1,046	1.046073	30,376		30,376	4,020	34,396
354500 INTERNAL SERVICES	668	0.668047	19,399		19,399	2,567	21,966
355500 BLDG EQUIP REPLACEMENT	622	0.622044	18,063		18,063	2,391	20,454
356005 PARKS	1,777	1.777124	51,604		51,604	6,830	58,434
356010 METZGER PARK	229	0.229016	6,650		6,650	880	7,530
357500 RISK MANAGEMENT	97	0.097007	2,817		2,817	373	3,190
357005 LIFE INSURANCE	143	0.143010	4,153		4,153	550	4,702
357010 WORKERS COMP INSURANCE	467	0.467033	13,562		13,562	1,795	15,357
357005 MEDICAL INSURANCE	2,263	2.263158	65,718		65,718	8,698	74,416
357005 UNEMPLOYMENT INS	162	0.162011	4,705		4,705	623	5,327
358000 ITS CAPITAL ACQUISITION	725	0.725051	21,054		21,054	2,787	23,841
358000 FACILITIES CAPITAL PROJ	1,831	1.831128	53,173		53,173	7,037	60,210
358000 GREENSPACE CAP PROJ.	25	0.025002	726		726	96	822
358000 EMERGENCY COMM SYS	197	0.197014	5,721		5,721	757	6,478
401000 SHERIFF'S OFFICE ADMIN	1,022	1.022072	29,679		29,679	3,928	33,607
401000 LOL - S.O. ADMIN	407	0.407028	11,819		11,819	1,564	13,384
402000 LAW ENF SVCS	3,722	3.722261	108,087		108,087	14,306	122,393
402000 DISTRICT PATROL	2,026	2.026142	58,835		58,835	7,787	66,622
402000 LOL - LAW ENF SVCS	1,419	1.419099	41,208		41,208	5,454	46,662
403000 JAIL	2,733	2.733191	79,367		79,367	10,504	89,871
403000 JAIL COMMISSARY	184	0.184013	5,343		5,343	707	6,051
403000 LOL - JAIL	415	0.415029	12,052		12,052	1,595	13,647
403500 JAIL HEALTH CARE	316	0.316022	9,177		9,177	1,214	10,391
404000 COURT SECURITY FUND	360	0.360025	10,454		10,454	1,384	11,838
406005 TRI-MET CONTRACT	20	0.020001	581		581	77	658
406050 WIN Contracts	39	0.039003	1,133		1,133	150	1,282
406060 TASKFORCE REIMBURSABLES	99	0.099007	2,875		2,875	381	3,255
406070-Nike Services	57	0.057004	1,655		1,655	219	1,874
451000 DISTRICT ATTORNEY	1,696	1.696119	49,252		49,252	6,519	55,771
451000 LOL-DISTRICT ATTORNEY	368	0.368026	10,687		10,687	1,414	12,101
501000 JUVENILE	846	0.846059	24,568		24,568	3,252	27,820
501000 LOL-JUVENILE	264	0.264018	7,667		7,667	1,015	8,681
502000 CONCILIATION PROGRAM	506	0.506035	14,694		14,694	1,945	16,639
503000 JUVENILE ADMIN	155	0.155011	4,501		4,501	596	5,097

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	279	0.279020	8,102		8,102	1,072	9,175
505000 STATE HIGH-RISK PREVENT	441	0.441031	12,807		12,807	1,695	14,502
551000 COMMUNITY CORRECTIONS	2,396	2.396168	69,580		69,580	9,209	78,789
551500 LOL COMM CORRECTIONS	493	0.493035	14,317		14,317	1,895	16,212
601000 LONG RANGE PLANNING	456	0.456032	13,242		13,242	1,753	14,995
602000 CURRENT PLANNING	912	0.912064	26,485		26,485	3,505	29,990
602000 BUILDING SERVICES	2,783	2.783195	80,819		80,819	10,697	91,515
603000 ENGINEERING	1,720	1.720120	49,949		49,949	6,611	56,560
603000 SURVEY PUBLIC LAND CNR	692	0.692048	20,096		20,096	2,660	22,756
603000 SURVEY	589	0.589041	17,105		17,105	2,264	19,368
604000 LUT ADMINISTRATION	694	0.694049	20,154		20,154	2,667	22,821
604500 ROAD FUND ADMIN	1,845	1.845129	53,579		53,579	7,091	60,670
605000 CAPITAL PROJECT MGMT	666	0.666047	19,341		19,341	2,560	21,901
606000 LUT OPS & MAINT	3,849	3.849269	111,776		111,776	14,794	126,569
606500 MSTIP 3	6,315	6.315439	183,389		183,389	24,274	207,663
606500 ROAD CAPITAL PROJECT	1,478	1.478103	42,921		42,921	5,681	48,602
606500 TDT	1,784	1.784125	51,808		51,808	6,857	58,665
606500 NORTH BETHANY SDC	98	0.098007	2,846		2,846	377	3,223
606500 BONNY SLOPE SDC	213	0.213015	6,186		6,186	819	7,004
607000 Regional Transportation	272	0.272019	7,899		7,899	1,045	8,944
607500 MAINT LOCAL IMPROV DIST	40	0.040003	1,162		1,162	154	1,315
608000 URBAN ROAD MAINT DIST	780	0.780055	22,651		22,651	2,998	25,649
608500 NORTH BETHANY SERVICE DIST	723	0.723051	20,996		20,996	2,779	23,775
609000 SPECIAL LIGHT DISTRICT #1	170	0.170012	4,937		4,937	653	5,590
651000 HOUSING SERVICES	1,504	1.504105	43,676		43,676	5,781	49,457
652000 Metro Affordable Housing	903	0.903063	26,223		26,223	3,471	29,694
653000 Metro SHS	4,945	4.945346	143,604		143,604	19,006	162,610
661000 FEDERAL HOUSING PROG	783	0.783055	22,738		22,738	3,009	25,748
662000 LOCAL FUND HOUSING PROG	315	0.315022	9,148		9,148	1,211	10,358
663000 AFFORDABLE HOUSING POOL	339	0.339024	9,845		9,845	1,303	11,148
701000 EMERGENCY MEDICAL SVCS	281	0.281020	8,160		8,160	1,080	9,240
703000 PUBLIC HEALTH	4,093	4.093287	118,861		118,861	15,732	134,593
704000 HHS ADMINISTRATION	206	0.206014	5,982		5,982	792	6,774
705000 CHILDREN & FAMILY SVCS	707	0.707049	20,531		20,531	2,717	23,249
706000 HUMAN SERVICES	4,740	4.740332	137,650		137,650	18,218	155,869
706500 Developmental Disabilities Servic	1,025	1.025072	29,766		29,766	3,940	33,706
707000 MENTAL HEALTH HB 2145	54	0.054004	1,568		1,568	207	1,776
708700 COORDINATED CARE ORG	530	0.530037	15,391		15,391	2,037	17,428
708900 MH URGENT CARE CTR	411	0.411029	11,936		11,936	1,580	13,515
709000 ANIMAL SERVICES	1,732	1.732121	50,298		50,298	6,657	56,955
751000 VETERANS SERVICES	209	0.209015	6,069		6,069	803	6,873
752000 AGENCY ON AGING	1,276	1.276089	37,055		37,055	4,904	41,960
801000 WASH CO JUSTICE COURT	348	0.348024	10,106		10,106	1,338	11,443
851000 LAW LIBRARY	156	0.156011	4,530		4,530	600	5,130
901000 COMMUNITY DEVELOPMENT	786	0.786055	22,826		22,826	3,021	25,847
902000 HOME FUND	317	0.317022	9,206		9,206	1,218	10,424
903000 AIR QUALITY	168	0.168012	4,879		4,879	646	5,524
904000 HPOF	194	0.194014	5,634		5,634	746	6,379
951000 AGRICULTURE	26	0.026002	755		755	100	855
961000 WATERMASTER	133	0.133009	3,862		3,862	511	4,374

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
971000 COOP LIBRARY SERVICES	2,929	2.929205	85,059		85,059	11,258	96,316
971015 WEST SLOPE LIBRARY	269	0.269019	7,812		7,812	1,034	8,846
981000 FAIR COMPLEX	884	0.884062	25,671		25,671	3,398	29,069
984000 EVENT CENTER OPS	627	0.627044	18,208		18,208	2,410	20,618
Schedule .4 Total for GEN FIN'L MGMT	99,993	100.000000	2,903,811		2,903,811	375,726	3,279,537

Allocation Basis: Weighted 50% GL JE Lines And 50% Budget Appropriations

Allocation Source: Wisard Actual Counts And Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	37	0.120200	343		343		343
151000 ADMIN OFFICE	144	0.467806	1,333		1,333		1,333
162000 NON-DEPARTMENTAL	66	0.214411	611		611	81	692
169600 COMMUNITY NETWORK	18	0.058476	167		167	22	189
201000 COUNTY COUNSEL	76	0.246898	704		704		704
251000 COUNTY AUDITOR	11	0.035735	102		102		102
301000 ELECTIONS	153	0.497044	1,416		1,416	188	1,604
302000 ASSESSMENT & TAXATION	833	2.706127	7,712		7,712	1,022	8,734
311000 DEI	162	0.526282	1,500		1,500		1,500
321000 COUNTY EMERGENCY MGMT	46	0.149438	426		426		426
351010 SS-ADMIN	8	0.025989	74		74		74
351500 FINANCIAL MGMT	254	0.825158	2,352		2,352		2,352
352000 HUMAN RESOURCE	279	0.906374	2,583		2,583	342	2,925
352500 INFO TECHNOLOGY SVCS	685	2.225326	6,342		6,342	841	7,182
353000 PURCHASING	90	0.292379	833		833	110	944
353500 FACILITIES MANAGEMENT	3,018	9.804431	27,942		27,942	3,709	31,652
354000 FLEET MANAGEMENT	1,988	6.458320	18,405		18,405	2,440	20,845
354100 FLEET REPLACEMENT	46	0.149438	426		426	56	482
354500 INTERNAL SERVICES	552	1.793256	5,111		5,111	678	5,788
355500 BLDG EQUIP REPLACEMENT	52	0.168930	481		481	64	545
356005 PARKS	372	1.208498	3,444		3,444	457	3,901
356010 METZGER PARK	114	0.370346	1,055		1,055	140	1,195
357500 RISK MANAGEMENT	14	0.045481	130		130	17	147
357005 LIFE INSURANCE	48	0.155935	444		444	59	503
357010 WORKERS COMP INSURANCE	195	0.633487	1,805		1,805	239	2,045
357005 MEDICAL INSURANCE	174	0.565265	1,611		1,611	214	1,824
357005 UNEMPLOYMENT INS	9	0.029238	83		83	11	94
358000 ITS CAPITAL ACQUISITION	482	1.565850	4,462		4,462	592	5,054
358000 FACILITIES CAPITAL PROJ	177	0.575011	1,639		1,639	217	1,856
358000 GREENSPACE CAP PROJ.	2	0.006497	19		19	2	21
358000 EMERGENCY COMM SYS	52	0.168930	481		481	64	545
401000 SHERIFF'S OFFICE ADMIN	344	1.117536	3,185		3,185	422	3,607
401000 LOL - S.O. ADMIN	112	0.363849	1,037		1,037	138	1,174
402000 LAW ENF SVCS	1,098	3.567020	10,165		10,165	1,348	11,513
402000 DISTRICT PATROL	650	2.111624	6,018		6,018	798	6,816
402000 LOL - LAW ENF SVCS	421	1.367682	3,898		3,898	517	4,414
403000 JAIL	994	3.229160	9,203		9,203	1,220	10,423
403000 JAIL COMMISSARY	48	0.155935	444		444	59	503
403000 LOL - JAIL	196	0.636736	1,815		1,815	241	2,055
403500 JAIL HEALTH CARE	47	0.152687	435		435	58	493
404000 COURT SECURITY FUND	15	0.048730	139		139	18	157
406050 WIN Contracts	26	0.084465	241		241	32	272
406060 TASKFORCE REIMBURSABLES	18	0.058476	167		167	22	189
406070-Nike Services	5	0.016243	46		46	6	52
451000 DISTRICT ATTORNEY	880	2.858814	8,147		8,147	1,080	9,227
451000 LOL-DISTRICT ATTORNEY	34	0.110454	315		315	42	356
501000 JUVENILE	385	1.250731	3,564		3,564	472	4,037
501000 LOL-JUVENILE	144	0.467806	1,333		1,333	177	1,510
502000 CONCILIATION PROGRAM	28	0.090962	259		259	34	293
503000 JUVENILE ADMIN	36	0.116951	333		333	44	377
504000 JUVENILE GRANTS	87	0.282633	805		805	107	912

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
505000 STATE HIGH-RISK PREVENT	63	0.204665	583		583	77	661
551000 COMMUNITY CORRECTIONS	1,156	3.755441	10,702		10,702	1,419	12,121
551500 LOL COMM CORRECTIONS	149	0.484049	1,379		1,379	183	1,562
601000 LONG RANGE PLANNING	133	0.432071	1,231		1,231	163	1,394
602000 CURRENT PLANNING	116	0.376844	1,074		1,074	142	1,216
602000 BUILDING SERVICES	439	1.426158	4,064		4,064	539	4,603
603000 ENGINEERING	470	1.526866	4,351		4,351	577	4,928
603000 SURVEY PUBLIC LAND CNR	16	0.051978	148		148	20	168
603000 SURVEY	37	0.120200	343		343	45	388
604000 LUT ADMINISTRATION	71	0.230654	657		657	87	744
604500 ROAD FUND ADMIN	37	0.120200	343		343	45	388
605000 CAPITAL PROJECT MGMT	140	0.454811	1,296		1,296	172	1,468
606000 LUT OPS & MAINT	1,807	5.870314	16,729		16,729	2,218	18,947
606500 MSTIP 3	977	3.173933	9,045		9,045	1,199	10,244
606500 ROAD CAPITAL PROJECT	412	1.338445	3,814		3,814	506	4,320
606500 TDT	11	0.035735	102		102	13	115
607000 Regional Transportation	39	0.126697	361		361	48	409
608000 URBAN ROAD MAINT DIST	174	0.565265	1,611		1,611	214	1,824
608500 NORTH BETHANY SERVICE DIST	16	0.051978	148		148	20	168
609000 SPECIAL LIGHT DISTRICT #1	27	0.087714	250		250	33	283
651000 HOUSING SERVICES	402	1.305958	3,722		3,722	493	4,215
652000 Metro Affordable Housing	39	0.126697	361		361	48	409
653000 Metro SHS	752	2.442986	6,962		6,962	923	7,885
661000 FEDERAL HOUSING PROG	450	1.461893	4,166		4,166	552	4,718
662000 LOCAL FUND HOUSING PROG	115	0.373595	1,065		1,065	141	1,206
663000 AFFORDABLE HOUSING POOL	95	0.308622	880		880	117	996
701000 EMERGENCY MEDICAL SVCS	74	0.240400	685		685	91	776
703000 PUBLIC HEALTH	1,516	4.924956	14,035		14,035	1,861	15,896
704000 HHS ADMINISTRATION	53	0.172179	491		491	65	556
705000 CHILDREN & FAMILY SVCS	176	0.571763	1,629		1,629	216	1,845
706000 HUMAN SERVICES	1,315	4.271977	12,174		12,174	1,614	13,788
706500 Developmental Disabilities Servc	366	1.189007	3,388		3,388	449	3,838
708700 COORDINATED CARE ORG	145	0.471055	1,342		1,342	178	1,520
708900 MH URGENT CARE CTR	77	0.250146	713		713	94	807
709000 ANIMAL SERVICES	723	2.348775	6,694		6,694	887	7,581
751000 VETERANS SERVICES	119	0.386590	1,102		1,102	146	1,248
752000 AGENCY ON AGING	623	2.023910	5,768		5,768	765	6,532
801000 WASH CO JUSTICE COURT	76	0.246898	704		704	93	797
851000 LAW LIBRARY	60	0.194919	555		555	74	629
901000 COMMUNITY DEVELOPMENT	314	1.020077	2,907		2,907	385	3,292
902000 HOME FUND	44	0.142941	407		407	54	461
903000 AIR QUALITY	98	0.318368	907		907	120	1,027
904000 HPOF	8	0.025989	74		74	10	84
951000 AGRICULTURE	4	0.012995	37		37	5	42
961000 WATERMASTER	18	0.058476	167		167	22	189
971000 COOP LIBRARY SERVICES	534	1.734780	4,944		4,944	655	5,599
971015 WEST SLOPE LIBRARY	103	0.334611	954		954	126	1,080
981000 FAIR COMPLEX	335	1.088298	3,101		3,101	411	3,513
984000 EVENT CENTER OPS	133	0.432071	1,231		1,231	163	1,394
Schedule .4 Total for ACCTS PAYABLE	30,782	100.000000	284,985		284,985	36,874	321,859

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Allocation Basis: Number Of Invoices Per Department
Allocation Source: Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	1,383		1,383		1,383
151000 ADMIN OFFICE	22.50	0.955536	6,224		6,224		6,224
201000 COUNTY COUNSEL	16.00	0.679492	4,426		4,426		4,426
251000 COUNTY AUDITOR	3.00	0.127405	830		830		830
301000 ELECTIONS	10.00	0.424683	2,766		2,766	372	3,139
302000 ASSESSMENT & TAXATION	109.00	4.629040	30,153		30,153	4,058	34,211
311000 DEI	14.00	0.594556	3,873		3,873		3,873
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	1,936		1,936		1,936
351010 SS-ADMIN	3.00	0.127405	830		830		830
351500 FINANCIAL MGMT	20.00	0.849365	5,533		5,533		5,533
352000 HUMAN RESOURCE	35.00	1.486389	9,682		9,682	1,303	10,985
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	23,722		23,722	3,192	26,914
353000 PURCHASING	6.00	0.254810	1,660		1,660	223	1,883
353500 FACILITIES MANAGEMENT	56.00	2.378222	15,492		15,492	2,085	17,576
354000 FLEET MANAGEMENT	20.00	0.849365	5,533		5,533	744	6,277
354500 INTERNAL SERVICES	5.60	0.237822	1,549		1,549	208	1,758
356005 PARKS	10.00	0.424683	2,766		2,766	372	3,139
357500 RISK MANAGEMENT	6.00	0.254810	1,660		1,660	223	1,883
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	10,581		10,581	1,424	12,005
401000 LOL - S.O. ADMIN	15.00	0.637024	4,150		4,150	558	4,708
402000 LAW ENF SVCS	144.90	6.153650	40,085		40,085	5,394	45,478
402000 DISTRICT PATROL	139.60	5.928568	38,618		38,618	5,197	43,815
402000 LOL - LAW ENF SVCS	60.75	2.579946	16,806		16,806	2,261	19,067
403000 JAIL	195.75	8.313161	54,152		54,152	7,289	61,440
403000 JAIL COMMISSARY	1.00	0.042468	277		277	37	314
403000 LOL - JAIL	21.50	0.913067	5,948		5,948	800	6,748
406070-Nike Services	1.00	0.042468	277		277	37	314
451000 DISTRICT ATTORNEY	108.10	4.590818	29,904		29,904	4,024	33,928
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	7,331		7,331	986	8,317
501000 JUVENILE	40.00	1.698730	11,065		11,065	1,489	12,554
501000 LOL-JUVENILE	10.50	0.445917	2,905		2,905	391	3,295
502000 CONCILIATION PROGRAM	4.00	0.169873	1,107		1,107	149	1,255
503000 JUVENILE ADMIN	13.00	0.552087	3,596		3,596	484	4,080
504000 JUVENILE GRANTS	3.50	0.148639	968		968	130	1,098
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	3,735		3,735	503	4,237
551000 COMMUNITY CORRECTIONS	106.00	4.501635	29,323		29,323	3,946	33,269
551500 LOL COMM CORRECTIONS	32.00	1.358984	8,852		8,852	1,191	10,043
601000 LONG RANGE PLANNING	25.77	1.094407	7,129		7,129	959	8,088
602000 CURRENT PLANNING	13.52	0.574171	3,740		3,740	503	4,243
602000 BUILDING SERVICES	49.71	2.111097	13,752		13,752	1,850	15,602
603000 ENGINEERING	50.28	2.135304	13,909		13,909	1,872	15,781
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	1,048		1,048	141	1,190
603000 SURVEY	4.58	0.194505	1,267		1,267	170	1,437
604000 LUT ADMINISTRATION	24.75	1.051089	6,847		6,847	921	7,768
605000 CAPITAL PROJECT MGMT	47.35	2.010872	13,099		13,099	1,763	14,861
606000 LUT OPS & MAINT	111.00	4.713976	30,707		30,707	4,132	34,838
651000 HOUSING SERVICES	104.00	4.416699	28,770		28,770	3,871	32,642
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	802		802	108	910
703000 PUBLIC HEALTH	151.20	6.421200	41,827		41,827	5,628	47,456
704000 HHS ADMINISTRATION	16.00	0.679492	4,426		4,426	596	5,022
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	5,159		5,159	694	5,854
706000 HUMAN SERVICES	42.94	1.823587	11,879		11,879	1,598	13,477

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	29,074		29,074	3,912	32,987
708700 COORDINATED CARE ORG	28.96	1.229881	8,011		8,011	1,078	9,089
709000 ANIMAL SERVICES	25.00	1.061706	6,916		6,916	931	7,846
751000 VETERANS SERVICES	10.57	0.448889	2,924		2,924	393	3,317
752000 AGENCY ON AGING	23.18	0.984414	6,412		6,412	863	7,275
801000 WASH CO JUSTICE COURT	9.00	0.382214	2,490		2,490	335	2,825
851000 LAW LIBRARY	3.00	0.127405	830		830	112	941
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	1,806		1,806	243	2,049
902000 HOME FUND	2.17	0.092156	600		600	81	681
903000 AIR QUALITY	1.30	0.055209	360		360	48	408
961000 WATERMASTER	1.75	0.074319	484		484	65	549
971000 COOP LIBRARY SERVICES	37.00	1.571325	10,236		10,236	1,377	11,613
971015 WEST SLOPE LIBRARY	9.00	0.382214	2,490		2,490	335	2,825
981000 FAIR COMPLEX	10.40	0.441670	2,877		2,877	387	3,264
984000 EVENT CENTER OPS	6.60	0.280290	1,826		1,826	246	2,071
Schedule .4 Total for PAYROLL	2,354.70	100.000000	651,395		651,395	84,284	735,679

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - TREASURY & AR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
151000 ADMIN OFFICE	5	0.015747	86		86		86
201000 COUNTY COUNSEL	2	0.006299	34		34		34
251000 COUNTY AUDITOR	1	0.003149	17		17		17
301000 ELECTIONS	398	1.253464	6,848		6,848	896	7,744
302000 ASSESSMENT & TAXATION	6,572	20.697908	113,078		113,078	14,798	127,876
321000 COUNTY EMERGENCY MGMT	10	0.031494	172		172		172
351010 SS-ADMIN	14	0.044092	241		241		241
351500 FINANCIAL MGMT	317	0.998362	5,454		5,454		5,454
352000 HUMAN RESOURCE	17	0.053540	292		292	38	331
353000 PURCHASING	17	0.053540	292		292	38	331
353500 FACILITIES MANAGEMENT	88	0.277148	1,514		1,514	198	1,712
354000 FLEET MANAGEMENT	54	0.170068	929		929	121	1,051
354100 FLEET REPLACEMENT	3	0.009448	52		52	7	58
354500 INTERNAL SERVICES	132	0.415722	2,271		2,271	297	2,568
356005 PARKS	2,113	6.654699	36,356		36,356	4,756	41,112
356010 METZGER PARK	91	0.286596	1,566		1,566	205	1,771
357500 RISK MANAGEMENT	1	0.003149	17		17	2	19
357010 LIABILITY INSUR	211	0.664525	3,630		3,630	475	4,105
357010 WORKERS COMP INSURANCE	20	0.062988	344		344	45	389
357005 MEDICAL INSURANCE	60	0.188964	1,032		1,032	135	1,167
358000 ITS CAPITAL ACQUISITION	85	0.267700	1,462		1,462	191	1,654
358000 FACILITIES CAPITAL PROJ	4	0.012598	69		69	9	78
358000 EMERGENCY COMM SYS	1	0.003149	17		17	2	19
401000 SHERIFF'S OFFICE ADMIN	117	0.368481	2,013		2,013	263	2,276
402000 LAW ENF SVCS	2,016	6.349206	34,687		34,687	4,538	39,225
402000 DISTRICT PATROL	40	0.125976	688		688	90	778
402000 LOL - LAW ENF SVCS	12	0.037793	206		206	27	233
403000 JAIL	133	0.418871	2,288		2,288	299	2,588
403000 JAIL COMMISSARY	12	0.037793	206		206	27	233
403500 JAIL HEALTH CARE	1	0.003149	17		17	2	19
404000 COURT SECURITY FUND	134	0.422021	2,306		2,306	302	2,607
406060 TASKFORCE REIMBURSABLES	45	0.141723	774		774	101	876
406070-Nike Services	36	0.113379	619		619	81	700
451000 DISTRICT ATTORNEY	157	0.494457	2,701		2,701	353	3,055
451000 LOL-DISTRICT ATTORNEY	4	0.012598	69		69	9	78
501000 JUVENILE	85	0.267700	1,462		1,462	191	1,654
501000 LOL-JUVENILE	1	0.003149	17		17	2	19
502000 CONCILIATION PROGRAM	661	2.081759	11,373		11,373	1,488	12,861
503000 JUVENILE ADMIN	1	0.003149	17		17	2	19
504000 JUVENILE GRANTS	24	0.075586	413		413	54	467
505000 STATE HIGH-RISK PREVENT	16	0.050391	275		275	36	311
551000 COMMUNITY CORRECTIONS	746	2.349458	12,836		12,836	1,679	14,515
601000 LONG RANGE PLANNING	35	0.110229	602		602	79	681
602000 CURRENT PLANNING	432	1.360544	7,433		7,433	972	8,405
602000 BUILDING SERVICES	1,716	5.404384	29,525		29,525	3,863	33,388
603000 ENGINEERING	1,007	3.171454	17,326		17,326	2,267	19,593
603000 SURVEY PUBLIC LAND CNR	272	0.856639	4,680		4,680	612	5,292
603000 SURVEY	998	3.143109	17,171		17,171	2,247	19,418
604000 LUT ADMINISTRATION	584	1.839254	10,048		10,048	1,315	11,363
604500 ROAD FUND ADMIN	8	0.025195	138		138	18	156
605000 CAPITAL PROJECT MGMT	4	0.012598	69		69	9	78

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - TREASURY & AR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
606000 LUT OPS & MAINT	1,186	3.735198	20,406		20,406	2,670	23,076
606500 MSTIP 3	92	0.289746	1,583		1,583	207	1,790
606500 ROAD CAPITAL PROJECT	12	0.037793	206		206	27	233
606500 TDT	102	0.321240	1,755		1,755	230	1,985
606500 NORTH BETHANY SDC	59	0.185815	1,015		1,015	133	1,148
606500 BONNY SLOPE SDC	1	0.003149	17		17	2	19
607000 Regional Transportation	4	0.012598	69		69	9	78
651000 HOUSING SERVICES	14	0.044092	241		241	31	272
652000 Metro Affordable Housing	7	0.022046	120		120	16	136
653000 Metro SHS	145	0.456664	2,495		2,495	326	2,821
661000 FEDERAL HOUSING PROG	92	0.289746	1,583		1,583	207	1,790
662000 LOCAL FUND HOUSING PROG	37	0.116528	637		637	83	720
701000 EMERGENCY MEDICAL SVCS	107	0.336987	1,841		1,841	241	2,082
703000 PUBLIC HEALTH	2,007	6.320862	34,532		34,532	4,518	39,050
704000 HHS ADMINISTRATION	1	0.003149	17		17	2	19
705000 CHILDREN & FAMILY SVCS	94	0.296044	1,617		1,617	212	1,829
706000 HUMAN SERVICES	63	0.198413	1,084		1,084	142	1,226
706500 Developmental Disabilities Serv	2	0.006299	34		34	4	39
708700 COORDINATED CARE ORG	16	0.050391	275		275	36	311
708900 MH URGENT CARE CTR	62	0.195263	1,067		1,067	140	1,206
709000 ANIMAL SERVICES	6,362	20.036533	109,463		109,463	14,321	123,784
751000 VETERANS SERVICES	36	0.113379	619		619	81	700
752000 AGENCY ON AGING	86	0.270849	1,480		1,480	194	1,673
801000 WASH CO JUSTICE COURT	1	0.003149	17		17	2	19
851000 LAW LIBRARY	20	0.062988	344		344	45	389
901000 COMMUNITY DEVELOPMENT	150	0.472411	2,581		2,581	338	2,918
902000 HOME FUND	43	0.135425	740		740	97	837
903000 AIR QUALITY	5	0.015747	86		86	11	97
961000 WATERMASTER	8	0.025195	138		138	18	156
971000 COOP LIBRARY SERVICES	330	1.039305	5,678		5,678	743	6,421
971015 WEST SLOPE LIBRARY	68	0.214160	1,170		1,170	153	1,323
981000 FAIR COMPLEX	503	1.584152	8,655		8,655	1,132	9,787
984000 EVENT CENTER OPS	524	1.650290	9,016		9,016	1,179	10,195
Schedule .4 Total for TREASURY & AR	31,752	100.000000	546,319		546,319	70,688	617,007

Allocation Basis: Number Of Receipts Per Department
Allocation Source: Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
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	5,936	4,211	343	1,383	0
151000 ADMIN OFFICE	22,222	14,578	1,333	6,224	86
162000 NON-DEPARTMENTAL	2,435	1,743	692	0	0
169600 COMMUNITY NETWORK	1,208	1,019	189	0	0
201000 COUNTY COUNSEL	12,657	7,492	704	4,426	34
251000 COUNTY AUDITOR	3,359	2,410	102	830	17
301000 ELECTIONS	29,718	17,231	1,604	3,139	7,744
302000 ASSESSMENT & TAXATION	265,657	94,837	8,734	34,211	127,876
311000 DEI	15,566	10,193	1,500	3,873	0
321000 COUNTY EMERGENCY MGMT	7,326	4,792	426	1,936	172
351010 SS-ADMIN	3,410	2,265	74	830	241
351500 FINANCIAL MGMT	32,389	19,050	2,352	5,533	5,454
352000 HUMAN RESOURCE	31,472	17,231	2,925	10,985	331
352500 INFO TECHNOLOGY SVCS	84,408	50,312	7,182	26,914	0
353000 PURCHASING	8,386	5,229	944	1,883	331
353500 FACILITIES MANAGEMENT	145,809	94,869	31,652	17,576	1,712
354000 FLEET MANAGEMENT	83,450	55,277	20,845	6,277	1,051
354100 FLEET REPLACEMENT	34,937	34,396	482	0	58
354500 INTERNAL SERVICES	32,080	21,966	5,788	1,758	2,568
355500 BLDG EQUIP REPLACEMENT	20,999	20,454	545	0	0
356005 PARKS	106,586	58,434	3,901	3,139	41,112
356010 METZGER PARK	10,496	7,530	1,195	0	1,771
357500 RISK MANAGEMENT	5,239	3,190	147	1,883	19
357010 LIABILITY INSUR	4,105	0	0	0	4,105
357005 LIFE INSURANCE	5,206	4,702	503	0	0
357010 WORKERS COMP INSURANCE	17,790	15,357	2,045	0	389
357005 MEDICAL INSURANCE	77,408	74,416	1,824	0	1,167
357005 UNEMPLOYMENT INS	5,421	5,327	94	0	0
358000 ITS CAPITAL ACQUISITION	30,548	23,841	5,054	0	1,654
358000 FACILITIES CAPITAL PROJ	62,144	60,210	1,856	0	78
358000 GREENSPACE CAP PROJ.	843	822	21	0	0
358000 EMERGENCY COMM SYS	7,043	6,478	545	0	19
401000 SHERIFF'S OFFICE ADMIN	51,496	33,607	3,607	12,005	2,276
401000 LOL - S.O. ADMIN	19,266	13,384	1,174	4,708	0
402000 LAW ENF SVCS	218,609	122,393	11,513	45,478	39,225
402000 DISTRICT PATROL	118,031	66,622	6,816	43,815	778
402000 LOL - LAW ENF SVCS	70,377	46,662	4,414	19,067	233
403000 JAIL	164,322	89,871	10,423	61,440	2,588
403000 JAIL COMMISSARY	7,101	6,051	503	314	233
403000 LOL - JAIL	22,450	13,647	2,055	6,748	0
403500 JAIL HEALTH CARE	10,903	10,391	493	0	19
404000 COURT SECURITY FUND	14,602	11,838	157	0	2,607
406005 TRI-MET CONTRACT	658	658	0	0	0
406050 WIN Contracts	1,555	1,282	272	0	0
406060 TASKFORCE REIMBURSABLES	4,320	3,255	189	0	876
406070-Nike Services	2,941	1,874	52	314	700
451000 DISTRICT ATTORNEY	101,981	55,771	9,227	33,928	3,055
451000 LOL-DISTRICT ATTORNEY	20,853	12,101	356	8,317	78
501000 JUVENILE	46,065	27,820	4,037	12,554	1,654
501000 LOL-JUVENILE	13,506	8,681	1,510	3,295	19
502000 CONCILIATION PROGRAM	31,049	16,639	293	1,255	12,861
503000 JUVENILE ADMIN	9,574	5,097	377	4,080	19

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
504000 JUVENILE GRANTS	11,652	9,175	912	1,098	467
505000 STATE HIGH-RISK PREVENT	19,711	14,502	661	4,237	311
551000 COMMUNITY CORRECTIONS	138,695	78,789	12,121	33,269	14,515
551500 LOL COMM CORRECTIONS	27,817	16,212	1,562	10,043	0
601000 LONG RANGE PLANNING	25,158	14,995	1,394	8,088	681
602000 CURRENT PLANNING	43,855	29,990	1,216	4,243	8,405
602000 BUILDING SERVICES	145,108	91,515	4,603	15,602	33,388
603000 ENGINEERING	96,862	56,560	4,928	15,781	19,593
603000 SURVEY PUBLIC LAND CNR	29,405	22,756	168	1,190	5,292
603000 SURVEY	40,612	19,368	388	1,437	19,418
604000 LUT ADMINISTRATION	42,696	22,821	744	7,768	11,363
604500 ROAD FUND ADMIN	61,214	60,670	388	0	156
605000 CAPITAL PROJECT MGMT	38,307	21,901	1,468	14,861	78
606000 LUT OPS & MAINT	203,431	126,569	18,947	34,838	23,076
606500 MSTIP 3	219,697	207,663	10,244	0	1,790
606500 ROAD CAPITAL PROJECT	53,155	48,602	4,320	0	233
606500 TDT	60,764	58,665	115	0	1,985
606500 NORTH BETHANY SDC	4,370	3,223	0	0	1,148
606500 BONNY SLOPE SDC	7,024	7,004	0	0	19
607000 Regional Transportation	9,431	8,944	409	0	78
607500 MAINT LOCAL IMPROV DIST	1,315	1,315	0	0	0
608000 URBAN ROAD MAINT DIST	27,474	25,649	1,824	0	0
608500 NORTH BETHANY SERVICE DIST	23,943	23,775	168	0	0
609000 SPECIAL LIGHT DISTRICT #1	5,873	5,590	283	0	0
651000 HOUSING SERVICES	86,586	49,457	4,215	32,642	272
652000 Metro Affordabe Housing	30,239	29,694	409	0	136
653000 Metro SHS	173,316	162,610	7,885	0	2,821
661000 FEDERAL HOUSING PROG	32,256	25,748	4,718	0	1,790
662000 LOCAL FUND HOUSING PROG	12,284	10,358	1,206	0	720
663000 AFFORDABLE HOUSING POOL	12,144	11,148	996	0	0
701000 EMERGENCY MEDICAL SVCS	13,008	9,240	776	910	2,082
703000 PUBLIC HEALTH	236,995	134,593	15,896	47,456	39,050
704000 HHS ADMINISTRATION	12,371	6,774	556	5,022	19
705000 CHILDREN & FAMILY SVCS	32,776	23,249	1,845	5,854	1,829
706000 HUMAN SERVICES	184,360	155,869	13,788	13,477	1,226
706500 Developmental Disabilities Servic	70,569	33,706	3,838	32,987	39
707000 MENTAL HEALTH HB 2145	1,776	1,776	0	0	0
708700 COORDINATED CARE ORG	28,349	17,428	1,520	9,089	311
708900 MH URGENT CARE CTR	15,529	13,515	807	0	1,206
709000 ANIMAL SERVICES	196,166	56,955	7,581	7,846	123,784
751000 VETERANS SERVICES	12,138	6,873	1,248	3,317	700
752000 AGENCY ON AGING	57,440	41,960	6,532	7,275	1,673
801000 WASH CO JUSTICE COURT	15,084	11,443	797	2,825	19
851000 LAW LIBRARY	7,089	5,130	629	941	389
901000 COMMUNITY DEVELOPMENT	34,107	25,847	3,292	2,049	2,918
902000 HOME FUND	12,403	10,424	461	681	837
903000 AIR QUALITY	7,057	5,524	1,027	408	97
904000 HPOF	6,463	6,379	84	0	0
951000 AGRICULTURE	897	855	42	0	0
961000 WATERMASTER	5,267	4,374	189	549	156
971000 COOP LIBRARY SERVICES	119,949	96,316	5,599	11,613	6,421
971015 WEST SLOPE LIBRARY	14,073	8,846	1,080	2,825	1,323

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
981000 FAIR COMPLEX	45,633	29,069	3,513	3,264	9,787
984000 EVENT CENTER OPS	34,279	20,618	1,394	2,071	10,195
Direct Bill	0	0	0	0	0
Total	4,954,082	3,279,537	321,859	735,679	617,007

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 352000 HUMAN RESOURCE

- **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.
- **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.
- **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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 352000 HUMAN RESOURCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,833,056			6,833,056
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	10,653	12,007	22,660	
151000 ADMIN OFFICE	53,418	9,051	62,470	
201000 COUNTY COUNSEL	146,882	17,569	164,451	
251000 COUNTY AUDITOR	3,128	356	3,484	
311000 DEI	15,158	2,096	17,255	
321000 COUNTY EMERGENCY MGMT	15,311	3,030	18,341	
351010 SS-ADMIN	7,318	725	8,043	
351500 FINANCIAL MGMT	27,775	3,697	31,472	
352000 HUMAN RESOURCE		96,383	96,383	
352500 INFO TECHNOLOGY SVCS		408,781	408,781	
353000 PURCHASING		9,949	9,949	
353500 FACILITIES MANAGEMENT		124,857	124,857	
357010 LIABILITY INSUR		41,409	41,409	
BUILDING DEBT INTEREST		295	295	
BUILDING DEPRECIATION		28,056	28,056	
Total Allocated Additions:	<u>279,644</u>	<u>758,262</u>	1,037,906	1,037,906
Total To Be Allocated:	<u>7,112,700</u>	<u>758,262</u>		<u>7,870,962</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 352000 HUMAN RESOURCE

	Total	G&A	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
Other Expense & Cost					
PERSONNEL SERVICES	5,908,696	0	4,963,304	472,696	472,696
51290 - LEGAL SERVICES	218,820	0	43,764	175,056	0
OTHER MATERIALS & SERVICES	671,640	0	564,178	53,731	53,731
OTHER OTHER EXPENDITURES	7,000	0	5,880	560	560
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	26,900	26,900	0	0	0
LESS REVENUE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	6,833,056				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	6,833,056	26,900	5,577,126	702,043	526,987
Allocation Step 1					
Inbound - All Others	279,644	279,644	0	0	0
Reallocate Admin Costs		(306,544)	251,189	31,620	23,735
Unallocated Costs	0	0	0	0	0
1st Allocation	7,112,700	0	5,828,315	733,663	550,722
Allocation Step 2					
Inbound - All Others	758,262	758,262	0	0	0
Reallocate Admin Costs		(758,262)	621,338	78,213	58,711
Unallocated Costs	0	0	0	0	0
2nd Allocation	758,262	0	621,338	78,213	58,711
Total For 352000 HUMAN RESOURCE					
Schedule .3 Total	7,870,962	0	6,449,653	811,876	609,433

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - PERSONNEL SVC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.212341	12,376		12,376		12,376
151000 ADMIN OFFICE	22.50	0.955536	55,692		55,692		55,692
201000 COUNTY COUNSEL	16.00	0.679492	39,603		39,603		39,603
251000 COUNTY AUDITOR	3.00	0.127405	7,426		7,426		7,426
301000 ELECTIONS	10.00	0.424683	24,752		24,752	2,787	27,539
302000 ASSESSMENT & TAXATION	109.00	4.629040	269,795		269,795	30,381	300,176
311000 DEI	14.00	0.594556	34,653		34,653		34,653
321000 COUNTY EMERGENCY MGMT	7.00	0.297278	17,326		17,326		17,326
351010 SS-ADMIN	3.00	0.127405	7,426		7,426		7,426
351500 FINANCIAL MGMT	20.00	0.849365	49,504		49,504		49,504
352000 HUMAN RESOURCE	35.00	1.486389	86,631		86,631		86,631
352500 INFO TECHNOLOGY SVCS	85.75	3.641653	212,247		212,247	23,901	236,148
353000 PURCHASING	6.00	0.254810	14,851		14,851	1,672	16,523
353500 FACILITIES MANAGEMENT	56.00	2.378222	138,610		138,610	15,609	154,219
354000 FLEET MANAGEMENT	20.00	0.849365	49,504		49,504	5,575	55,078
354500 INTERNAL SERVICES	5.60	0.237822	13,861		13,861	1,561	15,422
356005 PARKS	10.00	0.424683	24,752		24,752	2,787	27,539
357500 RISK MANAGEMENT	6.00	0.254810	14,851		14,851	1,672	16,523
401000 SHERIFF'S OFFICE ADMIN	38.25	1.624411	94,676		94,676	10,661	105,337
401000 LOL - S.O. ADMIN	15.00	0.637024	37,128		37,128	4,181	41,309
402000 LAW ENF SVCS	144.90	6.153650	358,654		358,654	40,388	399,042
402000 DISTRICT PATROL	139.60	5.928568	345,536		345,536	38,910	384,446
402000 LOL - LAW ENF SVCS	60.75	2.579946	150,367		150,367	16,933	167,300
403000 JAIL	195.75	8.313161	484,517		484,517	54,562	539,079
403000 JAIL COMMISSARY	1.00	0.042468	2,475		2,475	279	2,754
403000 LOL - JAIL	21.50	0.913067	53,216		53,216	5,993	59,209
406070-Nike Services	1.00	0.042468	2,475		2,475	279	2,754
451000 DISTRICT ATTORNEY	108.10	4.590818	267,567		267,567	30,130	297,698
451000 LOL-DISTRICT ATTORNEY	26.50	1.125409	65,592		65,592	7,386	72,979
501000 JUVENILE	40.00	1.698730	99,007		99,007	11,149	110,156
501000 LOL-JUVENILE	10.50	0.445917	25,989		25,989	2,927	28,916
502000 CONCILIATION PROGRAM	4.00	0.169873	9,901		9,901	1,115	11,016
503000 JUVENILE ADMIN	13.00	0.552087	32,177		32,177	3,623	35,801
504000 JUVENILE GRANTS	3.50	0.148639	8,663		8,663	976	9,639
505000 STATE HIGH-RISK PREVENT	13.50	0.573321	33,415		33,415	3,763	37,178
551000 COMMUNITY CORRECTIONS	106.00	4.501635	262,370		262,370	29,545	291,915
551500 LOL COMM CORRECTIONS	32.00	1.358984	79,206		79,206	8,919	88,125
601000 LONG RANGE PLANNING	25.77	1.094407	63,785		63,785	7,183	70,968
602000 CURRENT PLANNING	13.52	0.574171	33,465		33,465	3,768	37,233
602000 BUILDING SERVICES	49.71	2.111097	123,041		123,041	13,856	136,897
603000 ENGINEERING	50.28	2.135304	124,452		124,452	14,014	138,467
603000 SURVEY PUBLIC LAND CNR	3.79	0.160955	9,381		9,381	1,056	10,437
603000 SURVEY	4.58	0.194505	11,336		11,336	1,277	12,613
604000 LUT ADMINISTRATION	24.75	1.051089	61,261		61,261	6,898	68,159
605000 CAPITAL PROJECT MGMT	47.35	2.010872	117,200		117,200	13,198	130,398
606000 LUT OPS & MAINT	111.00	4.713976	274,745		274,745	30,939	305,684
651000 HOUSING SERVICES	104.00	4.416699	257,419		257,419	28,988	286,407
701000 EMERGENCY MEDICAL SVCS	2.90	0.123158	7,178		7,178	808	7,986
703000 PUBLIC HEALTH	151.20	6.421200	374,248		374,248	42,144	416,391
704000 HHS ADMINISTRATION	16.00	0.679492	39,603		39,603	4,460	44,063
705000 CHILDREN & FAMILY SVCS	18.65	0.792033	46,162		46,162	5,198	51,360
706000 HUMAN SERVICES	42.94	1.823587	106,284		106,284	11,969	118,253

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - PERSONNEL SVC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	4.463414	260,142		260,142	29,294	289,436
708700 COORDINATED CARE ORG	28.96	1.229881	71,681		71,681	8,072	79,753
709000 ANIMAL SERVICES	25.00	1.061706	61,880		61,880	6,968	68,848
751000 VETERANS SERVICES	10.57	0.448889	26,163		26,163	2,946	29,109
752000 AGENCY ON AGING	23.18	0.984414	57,375		57,375	6,461	63,836
801000 WASH CO JUSTICE COURT	9.00	0.382214	22,277		22,277	2,509	24,785
851000 LAW LIBRARY	3.00	0.127405	7,426		7,426	836	8,262
901000 COMMUNITY DEVELOPMENT	6.53	0.277318	16,163		16,163	1,820	17,983
902000 HOME FUND	2.17	0.092156	5,371		5,371	605	5,976
903000 AIR QUALITY	1.30	0.055209	3,218		3,218	362	3,580
961000 WATERMASTER	1.75	0.074319	4,332		4,332	488	4,819
971000 COOP LIBRARY SERVICES	37.00	1.571325	91,582		91,582	10,313	101,895
971015 WEST SLOPE LIBRARY	9.00	0.382214	22,277		22,277	2,509	24,785
981000 FAIR COMPLEX	10.40	0.441670	25,742		25,742	2,899	28,641
984000 EVENT CENTER OPS	6.60	0.280290	16,336		16,336	1,840	18,176
Schedule .4 Total for PERSONNEL SVC	2,354.70	100.000000	5,828,315		5,828,315	621,338	6,449,653

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE RELAT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
354000 FLEET MANAGEMENT	15.00	2.160605	15,852		15,852	1,690	17,541
401000 SHERIFF'S OFFICE ADMIN	3.00	0.432121	3,170		3,170	338	3,508
401000 LOL - S.O. ADMIN	4.00	0.576161	4,227		4,227	451	4,678
402000 LAW ENF SVCS	100.65	14.497659	106,364		106,364	11,339	117,703
402000 DISTRICT PATROL	111.35	16.038891	117,671		117,671	12,544	130,216
402000 LOL - LAW ENF SVCS	48.00	6.913936	50,725		50,725	5,408	56,133
403000 JAIL	166.00	23.910695	175,424		175,424	18,702	194,125
403000 LOL - JAIL	18.00	2.592726	19,022		19,022	2,028	21,050
406070-Nike Services	1.00	0.144040	1,057		1,057	113	1,169
551000 COMMUNITY CORRECTIONS	63.00	9.074541	66,577		66,577	7,098	73,674
551500 LOL COMM CORRECTIONS	29.00	4.177170	30,646		30,646	3,267	33,913
603000 ENGINEERING	17.00	2.448686	17,965		17,965	1,915	19,880
603000 SURVEY PUBLIC LAND CNR	3.00	0.432121	3,170		3,170	338	3,508
603000 SURVEY	3.00	0.432121	3,170		3,170	338	3,508
605000 CAPITAL PROJECT MGMT	13.00	1.872524	13,738		13,738	1,465	15,203
606000 LUT OPS & MAINT	78.00	11.235146	82,428		82,428	8,787	91,215
703000 PUBLIC HEALTH	17.00	2.448686	17,965		17,965	1,915	19,880
705000 CHILDREN & FAMILY SVCS	4.25	0.612171	4,491		4,491	479	4,970
Schedule .4 Total for EMPLOYEE RELAT	694.25	100.000000	733,663		733,663	78,213	811,876

Allocation Basis: Number Of Full-Time Bargaining Unit Employees Per Dept
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE DEV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.252947	1,393		1,393		1,393
151000 ADMIN OFFICE	22.50	1.138261	6,269		6,269		6,269
201000 COUNTY COUNSEL	16.00	0.809430	4,458		4,458		4,458
251000 COUNTY AUDITOR	3.00	0.151768	836		836		836
301000 ELECTIONS	10.00	0.505894	2,786		2,786	317	3,103
302000 ASSESSMENT & TAXATION	109.00	5.514241	30,368		30,368	3,457	33,825
311000 DEI	14.00	0.708251	3,900		3,900		3,900
321000 COUNTY EMERGENCY MGMT	7.00	0.354126	1,950		1,950		1,950
351010 SS-ADMIN	3.00	0.151768	836		836		836
351500 FINANCIAL MGMT	20.00	1.011787	5,572		5,572		5,572
352000 HUMAN RESOURCE	35.00	1.770628	9,751		9,751		9,751
352500 INFO TECHNOLOGY SVCS	85.75	4.338038	23,890		23,890	2,720	26,610
353000 PURCHASING	6.00	0.303536	1,672		1,672	190	1,862
353500 FACILITIES MANAGEMENT	56.00	2.833005	15,602		15,602	1,776	17,378
354000 FLEET MANAGEMENT	20.00	1.011787	5,572		5,572	634	6,206
354500 INTERNAL SERVICES	5.60	0.283300	1,560		1,560	178	1,738
356005 PARKS	10.00	0.505894	2,786		2,786	317	3,103
357500 RISK MANAGEMENT	6.00	0.303536	1,672		1,672	190	1,862
401000 SHERIFF'S OFFICE ADMIN	35.25	1.783275	9,821		9,821	1,118	10,939
401000 LOL - S.O. ADMIN	11.00	0.556483	3,065		3,065	349	3,414
402000 LAW ENF SVCS	57.90	2.929124	16,131		16,131	1,836	17,968
402000 DISTRICT PATROL	39.60	2.003339	11,033		11,033	1,256	12,289
402000 LOL - LAW ENF SVCS	17.75	0.897961	4,945		4,945	563	5,508
403000 JAIL	71.75	3.629787	19,990		19,990	2,276	22,266
403000 JAIL COMMISSARY	1.00	0.050589	279		279	32	310
403000 LOL - JAIL	5.50	0.278242	1,532		1,532	174	1,707
451000 DISTRICT ATTORNEY	108.10	5.468710	30,117		30,117	3,428	33,546
451000 LOL-DISTRICT ATTORNEY	26.50	1.340618	7,383		7,383	841	8,224
501000 JUVENILE	40.00	2.023575	11,144		11,144	1,269	12,413
501000 LOL-JUVENILE	10.50	0.531188	2,925		2,925	333	3,258
502000 CONCILIATION PROGRAM	4.00	0.202357	1,114		1,114	127	1,241
503000 JUVENILE ADMIN	13.00	0.657662	3,622		3,622	412	4,034
504000 JUVENILE GRANTS	3.50	0.177063	975		975	111	1,086
505000 STATE HIGH-RISK PREVENT	13.50	0.682956	3,761		3,761	428	4,189
551000 COMMUNITY CORRECTIONS	106.00	5.362473	29,532		29,532	3,362	32,894
551500 LOL COMM CORRECTIONS	32.00	1.618860	8,915		8,915	1,015	9,930
601000 LONG RANGE PLANNING	25.77	1.303688	7,180		7,180	817	7,997
602000 CURRENT PLANNING	13.52	0.683968	3,767		3,767	429	4,196
602000 BUILDING SERVICES	49.71	2.514797	13,850		13,850	1,577	15,426
603000 ENGINEERING	50.28	2.543633	14,008		14,008	1,595	15,603
603000 SURVEY PUBLIC LAND CNR	3.79	0.191734	1,056		1,056	120	1,176
603000 SURVEY	4.58	0.231699	1,276		1,276	145	1,421
604000 LUT ADMINISTRATION	24.75	1.252087	6,896		6,896	785	7,680
605000 CAPITAL PROJECT MGMT	47.35	2.395406	13,192		13,192	1,502	14,694
606000 LUT OPS & MAINT	111.00	5.615420	30,925		30,925	3,520	34,446
651000 HOUSING SERVICES	104.00	5.261294	28,975		28,975	3,298	32,274
701000 EMERGENCY MEDICAL SVCS	2.90	0.146709	808		808	92	900
703000 PUBLIC HEALTH	151.20	7.649114	42,126		42,126	4,797	46,923
704000 HHS ADMINISTRATION	16.00	0.809430	4,458		4,458	507	4,965
705000 CHILDREN & FAMILY SVCS	18.65	0.943492	5,196		5,196	591	5,787
706000 HUMAN SERVICES	42.94	2.172307	11,963		11,963	1,362	13,325

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352000 HUMAN RESOURCE

Activity - EMPLOYEE DEV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	105.10	5.316942	29,282		29,282	3,333	32,615
708700 COORDINATED CARE ORG	28.96	1.465068	8,068		8,068	918	8,987
709000 ANIMAL SERVICES	25.00	1.264734	6,965		6,965	793	7,758
751000 VETERANS SERVICES	10.57	0.534730	2,945		2,945	335	3,280
752000 AGENCY ON AGING	23.18	1.172662	6,458		6,458	735	7,193
801000 WASH CO JUSTICE COURT	9.00	0.455304	2,507		2,507	285	2,793
851000 LAW LIBRARY	3.00	0.151768	836		836	95	931
901000 COMMUNITY DEVELOPMENT	6.53	0.330349	1,819		1,819	207	2,026
902000 HOME FUND	2.17	0.109779	605		605	69	673
903000 AIR QUALITY	1.30	0.065766	362		362	41	403
961000 WATERMASTER	1.75	0.088531	488		488	55	543
971000 COOP LIBRARY SERVICES	37.00	1.871807	10,308		10,308	1,173	11,482
971015 WEST SLOPE LIBRARY	9.00	0.455304	2,507		2,507	285	2,793
981000 FAIR COMPLEX	10.40	0.526129	2,898		2,898	330	3,227
984000 EVENT CENTER OPS	6.60	0.333890	1,839		1,839	209	2,048
Schedule .4 Total for EMPLOYEE DEV	1,976.70	100.000000	550,722		550,722	58,711	609,433

Allocation Basis: Number Of Regular Employees (FTE) Less S.O. Sworn Officers
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
101000 BOARD OF COMMIS	13,769	12,376	0	1,393
151000 ADMIN OFFICE	61,960	55,692	0	6,269
201000 COUNTY COUNSEL	44,061	39,603	0	4,458
251000 COUNTY AUDITOR	8,261	7,426	0	836
301000 ELECTIONS	30,642	27,539	0	3,103
302000 ASSESSMENT & TAXATION	334,001	300,176	0	33,825
311000 DEI	38,553	34,653	0	3,900
321000 COUNTY EMERGENCY MGMT	19,277	17,326	0	1,950
351010 SS-ADMIN	8,261	7,426	0	836
351500 FINANCIAL MGMT	55,076	49,504	0	5,572
352000 HUMAN RESOURCE	96,383	86,631	0	9,751
352500 INFO TECHNOLOGY SVCS	262,758	236,148	0	26,610
353000 PURCHASING	18,385	16,523	0	1,862
353500 FACILITIES MANAGEMENT	171,597	154,219	0	17,378
354000 FLEET MANAGEMENT	78,826	55,078	17,541	6,206
354500 INTERNAL SERVICES	17,160	15,422	0	1,738
356005 PARKS	30,642	27,539	0	3,103
357500 RISK MANAGEMENT	18,385	16,523	0	1,862
401000 SHERIFF'S OFFICE ADMIN	119,784	105,337	3,508	10,939
401000 LOL - S.O. ADMIN	49,400	41,309	4,678	3,414
402000 LAW ENF SVCS	534,712	399,042	117,703	17,968
402000 DISTRICT PATROL	526,950	384,446	130,216	12,289
402000 LOL - LAW ENF SVCS	228,941	167,300	56,133	5,508
403000 JAIL	755,470	539,079	194,125	22,266
403000 JAIL COMMISSARY	3,064	2,754	0	310
403000 LOL - JAIL	81,965	59,209	21,050	1,707
406070-Nike Services	3,923	2,754	1,169	0
451000 DISTRICT ATTORNEY	331,244	297,698	0	33,546
451000 LOL-DISTRICT ATTORNEY	81,202	72,979	0	8,224
501000 JUVENILE	122,569	110,156	0	12,413
501000 LOL-JUVENILE	32,174	28,916	0	3,258
502000 CONCILIATION PROGRAM	12,257	11,016	0	1,241
503000 JUVENILE ADMIN	39,835	35,801	0	4,034
504000 JUVENILE GRANTS	10,725	9,639	0	1,086
505000 STATE HIGH-RISK PREVENT	41,367	37,178	0	4,189
551000 COMMUNITY CORRECTIONS	398,483	291,915	73,674	32,894
551500 LOL COMM CORRECTIONS	131,969	88,125	33,913	9,930
601000 LONG RANGE PLANNING	78,965	70,968	0	7,997
602000 CURRENT PLANNING	41,428	37,233	0	4,196
602000 BUILDING SERVICES	152,323	136,897	0	15,426
603000 ENGINEERING	173,950	138,467	19,880	15,603
603000 SURVEY PUBLIC LAND CNR	15,122	10,437	3,508	1,176
603000 SURVEY	17,542	12,613	3,508	1,421
604000 LUT ADMINISTRATION	75,840	68,159	0	7,680
605000 CAPITAL PROJECT MGMT	160,294	130,398	15,203	14,694
606000 LUT OPS & MAINT	431,345	305,684	91,215	34,446
651000 HOUSING SERVICES	318,680	286,407	0	32,274
701000 EMERGENCY MEDICAL SVCS	8,886	7,986	0	900
703000 PUBLIC HEALTH	483,194	416,391	19,880	46,923
704000 HHS ADMINISTRATION	49,028	44,063	0	4,965
705000 CHILDREN & FAMILY SVCS	62,118	51,360	4,970	5,787
706000 HUMAN SERVICES	131,578	118,253	0	13,325

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
706500 Developmental Disabilities Servic	322,051	289,436	0	32,615
708700 COORDINATED CARE ORG	88,740	79,753	0	8,987
709000 ANIMAL SERVICES	76,606	68,848	0	7,758
751000 VETERANS SERVICES	32,389	29,109	0	3,280
752000 AGENCY ON AGING	71,029	63,836	0	7,193
801000 WASH CO JUSTICE COURT	27,578	24,785	0	2,793
851000 LAW LIBRARY	9,193	8,262	0	931
901000 COMMUNITY DEVELOPMENT	20,009	17,983	0	2,026
902000 HOME FUND	6,649	5,976	0	673
903000 AIR QUALITY	3,983	3,580	0	403
961000 WATERMASTER	5,362	4,819	0	543
971000 COOP LIBRARY SERVICES	113,377	101,895	0	11,482
971015 WEST SLOPE LIBRARY	27,578	24,785	0	2,793
981000 FAIR COMPLEX	31,868	28,641	0	3,227
984000 EVENT CENTER OPS	20,224	18,176	0	2,048
Direct Bill	0	0	0	0
Total	7,870,962	6,449,653	811,876	609,433

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 352500 INFO TECHNOLOGY SVCS

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

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

- **ITS OPS – A** - Allocates 50% of the ITS operating budgets to all departments based on the number of regular employee FTE's per Organizational Unit.
- **ITS OPS – B** - Allocates 50% of the ITS operating budgets to all departments based on adopted personnel service budget (account 51100) for each Organizational Unit.

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

"ITS External Agencies" charges to external agencies that are in County's telephone systems or have access to other systems.

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 352500 INFO TECHNOLOGY SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,154,958			25,154,958
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	29,703	33,477	63,179	
151000 ADMIN OFFICE	138,972	23,541	162,513	
201000 COUNTY COUNSEL	90,795	10,860	101,654	
251000 COUNTY AUDITOR	11,052	1,258	12,311	
311000 DEI	37,138	5,136	42,274	
321000 COUNTY EMERGENCY MGMT	37,512	7,425	44,936	
351010 SS-ADMIN	17,930	1,776	19,705	
351500 FINANCIAL MGMT	74,495	9,913	84,408	
352000 HUMAN RESOURCE	236,138	26,621	262,758	
352500 INFO TECHNOLOGY SVCS		1,005,444	1,005,444	
353000 PURCHASING		23,611	23,611	
353500 FACILITIES MANAGEMENT		275,928	275,928	
357010 LIABILITY INSUR		111,715	111,715	
BUILDING DEBT INTEREST		704	704	
BUILDING DEPRECIATION		62,003	62,003	
Total Allocated Additions:	<u>673,733</u>	<u>1,599,411</u>	2,273,144	2,273,144
Total To Be Allocated:	<u>25,828,691</u>	<u>1,599,411</u>		<u>27,428,102</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 352500 INFO TECHNOLOGY SVCS

	Total	G&A	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS
Other Expense & Cost					
PERSONNEL SERVICES	16,826,580	0	8,413,290	8,413,290	0
ITS SPECIAL SYSTEMS	1,901,959	0	0	0	1,901,959
OTHER MATERIALS & SERVICES	7,229,588	0	3,614,794	3,614,794	0
OTHER EXPENDITURES	0	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	273,900	273,900	0	0	0
LESS: REVENUE	(1,077,069)	1	(538,535)	(538,535)	0
Departmental Total					
Expenditures Per Financial Statement	25,154,958				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	25,154,958	273,901	11,489,549	11,489,549	1,901,959
Allocation Step 1					
Inbound - All Others	673,733	673,733	0	0	0
Reallocate Admin Costs		(947,634)	437,597	437,597	72,439
Unallocated Costs	0	0	0	0	0
1st Allocation	25,828,691	0	11,927,146	11,927,146	1,974,398
Allocation Step 2					
Inbound - All Others	1,599,411	1,599,411	0	0	0
Reallocate Admin Costs		(1,599,411)	738,574	738,574	122,262
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,599,411	0	738,574	738,574	122,262
Total For 352500 INFO TECHNOLOGY SVCS					
Schedule .3 Total	27,428,102	0	12,665,721	12,665,721	2,096,660

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - A (FTE)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.214509	25,585		25,585		25,585
151000 ADMIN OFFICE	25.50	1.093998	130,483		130,483		130,483
201000 COUNTY COUNSEL	16.00	0.686430	81,871		81,871		81,871
251000 COUNTY AUDITOR	3.00	0.128706	15,351		15,351		15,351
301000 ELECTIONS	10.00	0.429019	51,170		51,170	3,504	54,674
302000 ASSESSMENT & TAXATION	109.00	4.676305	557,750		557,750	38,196	595,946
311000 DEI	14.00	0.600626	71,638		71,638		71,638
321000 COUNTY EMERGENCY MGMT	7.00	0.300313	35,819		35,819		35,819
351500 FINANCIAL MGMT	26.00	1.115449	133,041		133,041		133,041
352000 HUMAN RESOURCE	41.00	1.758977	209,796		209,796		209,796
352500 INFO TECHNOLOGY SVCS	85.75	3.678837	438,780		438,780		438,780
353500 FACILITIES MANAGEMENT	56.00	2.402505	286,550		286,550	19,624	306,174
354000 FLEET MANAGEMENT	20.00	0.858038	102,339		102,339	7,009	109,348
354500 INTERNAL SERVICES	5.60	0.240251	28,655		28,655	1,962	30,618
356005 PARKS	10.00	0.429019	51,170		51,170	3,504	54,674
401000 SHERIFF'S OFFICE ADMIN	38.25	1.640997	195,724		195,724	13,404	209,128
401000 LOL - S.O. ADMIN	15.00	0.643528	76,755		76,755	5,256	82,011
402000 LAW ENF SVCS	144.90	6.216483	741,449		741,449	50,777	792,226
402000 DISTRICT PATROL	139.60	5.989103	714,329		714,329	48,919	763,248
402000 LOL - LAW ENF SVCS	60.75	2.606289	310,856		310,856	21,288	332,144
403000 JAIL	195.75	8.398043	1,001,647		1,001,647	68,596	1,070,243
403000 JAIL COMMISSARY	1.00	0.042902	5,117		5,117	350	5,467
403000 LOL - JAIL	21.50	0.922390	110,015		110,015	7,534	117,549
406005 TRI-MET CONTRACT	1.00	0.042902	5,117		5,117	350	5,467
451000 DISTRICT ATTORNEY	108.10	4.637694	553,145		553,145	37,881	591,026
451000 LOL-DISTRICT ATTORNEY	26.50	1.136900	135,600		135,600	9,286	144,886
501000 JUVENILE	40.00	1.716075	204,679		204,679	14,017	218,696
501000 LOL-JUVENILE	10.50	0.450470	53,728		53,728	3,679	57,408
502000 CONCILIATION PROGRAM	4.00	0.171608	20,468		20,468	1,402	21,870
503000 JUVENILE ADMIN	13.00	0.557724	66,521		66,521	4,556	71,076
504000 JUVENILE GRANTS	3.50	0.150157	17,909		17,909	1,226	19,136
505000 STATE HIGH-RISK PREVENT	13.50	0.579175	69,079		69,079	4,731	73,810
551000 COMMUNITY CORRECTIONS	106.00	4.547600	542,399		542,399	37,145	579,544
551500 LOL COMM CORRECTIONS	32.00	1.372860	163,743		163,743	11,214	174,957
601000 LONG RANGE PLANNING	25.77	1.105582	131,864		131,864	9,030	140,895
602000 CURRENT PLANNING	13.52	0.580033	69,181		69,181	4,738	73,919
602000 BUILDING SERVICES	49.71	2.132653	254,365		254,365	17,420	271,784
603000 ENGINEERING	50.28	2.157107	257,281		257,281	17,619	274,901
603000 SURVEY PUBLIC LAND CNR	3.79	0.162598	19,393		19,393	1,328	20,721
603000 SURVEY	4.58	0.196491	23,436		23,436	1,605	25,041
604000 LUT ADMINISTRATION	24.75	1.061822	126,645		126,645	8,673	135,318
605000 CAPITAL PROJECT MGMT	47.35	2.031404	242,289		242,289	16,593	258,881
606000 LUT OPS & MAINT	111.00	4.762109	567,984		567,984	38,897	606,881
651000 HOUSING SERVICES	104.00	4.461796	532,165		532,165	36,444	568,609
701000 EMERGENCY MEDICAL SVCS	2.90	0.124415	14,839		14,839	1,016	15,855
703000 PUBLIC HEALTH	151.20	6.486765	773,686		773,686	52,984	826,670
704000 HHS ADMINISTRATION	16.00	0.686430	81,871		81,871	5,607	87,478
705000 CHILDREN & FAMILY SVCS	18.65	0.800120	95,431		95,431	6,535	101,967
706000 HUMAN SERVICES	42.94	1.842207	219,723		219,723	15,047	234,770
706500 Developmental Disabilities Servic	105.10	4.508988	537,794		537,794	36,830	574,623
708700 COORDINATED CARE ORG	28.96	1.242439	148,188		148,188	10,148	158,336

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - A (FTE)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
709000 ANIMAL SERVICES	25.00	1.072547	127,924		127,924	8,761	136,685
751000 VETERANS SERVICES	10.57	0.453473	54,086		54,086	3,704	57,790
752000 AGENCY ON AGING	23.18	0.994466	118,611		118,611	8,123	126,734
801000 WASH CO JUSTICE COURT	9.00	0.386117	46,053		46,053	3,154	49,207
851000 LAW LIBRARY	3.00	0.128706	15,351		15,351	1,051	16,402
901000 COMMUNITY DEVELOPMENT	6.53	0.280149	33,414		33,414	2,288	35,702
902000 HOME FUND	2.17	0.093097	11,104		11,104	760	11,864
903000 AIR QUALITY	1.30	0.055772	6,652		6,652	456	7,108
961000 WATERMASTER	1.75	0.075078	8,955		8,955	613	9,568
971000 COOP LIBRARY SERVICES	22.20	0.952422	113,597		113,597	7,779	121,376
981000 FAIR COMPLEX	10.40	0.446180	53,217		53,217	3,644	56,861
984000 EVENT CENTER OPS	6.60	0.283152	33,772		33,772	2,313	36,085
Schedule .4 Total for ITS OPS - A (FTE)	2,330.90	100.000000	11,927,146		11,927,146	738,574	12,665,721

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - B (51100)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	895,807	0.271146	32,340		32,340		32,340
151000 ADMIN OFFICE	4,780,400	1.446946	172,579		172,579		172,579
201000 COUNTY COUNSEL	3,716,566	1.124941	134,173		134,173		134,173
251000 COUNTY AUDITOR	555,291	0.168077	20,047		20,047		20,047
301000 ELECTIONS	5,936,455	1.796864	214,315		214,315	15,022	229,336
302000 ASSESSMENT & TAXATION	13,950,066	4.222448	503,618		503,618	35,300	538,917
311000 DEI	2,329,730	0.705170	84,107		84,107		84,107
321000 COUNTY EMERGENCY MGMT	1,168,543	0.353698	42,186		42,186		42,186
351010 SS-ADMIN	456,717	0.138240	16,488		16,488		16,488
351500 FINANCIAL MGMT	3,391,976	1.026693	122,455		122,455		122,455
352000 HUMAN RESOURCE	5,511,843	1.668341	198,985		198,985		198,985
352500 INFO TECHNOLOGY SVCS	15,696,437	4.751045	566,664		566,664		566,664
353000 PURCHASING	886,949	0.268464	32,020		32,020	2,244	34,264
353500 FACILITIES MANAGEMENT	8,098,390	2.451245	292,364		292,364	20,493	312,856
354000 FLEET MANAGEMENT	2,877,154	0.870866	103,869		103,869	7,280	111,150
354500 INTERNAL SERVICES	625,658	0.189376	22,587		22,587	1,583	24,170
356005 PARKS	1,456,301	0.440798	52,575		52,575	3,685	56,260
356010 METZGER PARK	74,730	0.022620	2,698		2,698	189	2,887
357500 RISK MANAGEMENT	1,036,558	0.313748	37,421		37,421	2,623	40,044
401000 SHERIFF'S OFFICE ADMIN	6,680,297	2.022012	241,168		241,168	16,904	258,072
401000 LOL - S.O. ADMIN	2,640,206	0.799145	95,315		95,315	6,681	101,996
402000 LAW ENF SVCS	25,139,454	7.609286	907,571		907,571	63,614	971,185
402000 DISTRICT PATROL	17,750,740	5.372847	640,827		640,827	44,917	685,745
402000 LOL - LAW ENF SVCS	7,812,136	2.364601	282,029		282,029	19,768	301,798
403000 JAIL	33,084,542	10.014131	1,194,400		1,194,400	83,719	1,278,119
403000 JAIL COMMISSARY	139,546	0.042238	5,038		5,038	353	5,391
403000 LOL - JAIL	3,678,327	1.113367	132,793		132,793	9,308	142,101
403500 JAIL HEALTH CARE	8,115	0.002456	293		293	20	313
451000 DISTRICT ATTORNEY	16,194,738	4.901872	584,653		584,653	40,980	625,633
451000 LOL-DISTRICT ATTORNEY	2,592,595	0.784734	93,596		93,596	6,560	100,157
501000 JUVENILE	10,674,284	3.230924	385,357		385,357	27,011	412,368
501000 LOL-JUVENILE	1,518,286	0.459559	54,812		54,812	3,842	58,654
502000 CONCILIATION PROGRAM	535,839	0.162189	19,345		19,345	1,356	20,700
503000 JUVENILE ADMIN	2,008,749	0.608014	72,519		72,519	5,083	77,602
504000 JUVENILE GRANTS	534,651	0.161830	19,302		19,302	1,353	20,655
505000 STATE HIGH-RISK PREVENT	1,857,262	0.562162	67,050		67,050	4,700	71,750
551000 COMMUNITY CORRECTIONS	14,289,249	4.325113	515,863		515,863	36,158	552,021
551500 LOL COMM CORRECTIONS	2,684,839	0.812655	96,927		96,927	6,794	103,720
601000 LONG RANGE PLANNING	4,051,165	1.226219	146,253		146,253	10,251	156,504
602000 CURRENT PLANNING	1,973,579	0.597369	71,249		71,249	4,994	76,243
602000 BUILDING SERVICES	4,747,433	1.436967	171,389		171,389	12,013	183,402
603000 ENGINEERING	6,380,896	1.931389	230,360		230,360	16,146	246,506
603000 SURVEY PUBLIC LAND CNR	596,815	0.180646	21,546		21,546	1,510	23,056
603000 SURVEY	692,718	0.209674	25,008		25,008	1,753	26,761
604000 LUT ADMINISTRATION	3,985,684	1.206399	143,889		143,889	10,086	153,975
605000 CAPITAL PROJECT MGMT	6,145,097	1.860016	221,847		221,847	15,550	237,397
606000 LUT OPS & MAINT	3,487,335	1.055557	125,898		125,898	8,824	134,722
651000 HOUSING SERVICES	14,060,604	4.255906	507,608		507,608	35,580	543,188
701000 EMERGENCY MEDICAL SVCS	579,736	0.175476	20,929		20,929	1,467	22,396
703000 PUBLIC HEALTH	20,292,667	6.142245	732,595		732,595	51,349	783,944
704000 HHS ADMINISTRATION	2,498,187	0.756159	90,188		90,188	6,322	96,510
705000 CHILDREN & FAMILY SVCS	3,088,356	0.934793	111,494		111,494	7,815	119,309

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS OPS - B (51100)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706000 HUMAN SERVICES	3,804,499	1.151557	137,348		137,348	9,627	146,975
706500 Developmental Disabilities Service	13,968,192	4.227934	504,272		504,272	35,346	539,618
708700 COORDINATED CARE ORG	4,088,020	1.237374	147,583		147,583	10,344	157,928
709000 ANIMAL SERVICES	2,894,913	0.876241	104,511		104,511	7,325	111,836
751000 VETERANS SERVICES	1,281,122	0.387774	46,250		46,250	3,242	49,492
752000 AGENCY ON AGING	2,848,858	0.862301	102,848		102,848	7,209	110,057
801000 WASH CO JUSTICE COURT	1,153,143	0.349037	41,630		41,630	2,918	44,548
851000 LAW LIBRARY	384,408	0.116354	13,878		13,878	973	14,850
901000 COMMUNITY DEVELOPMENT	573,271	0.173519	20,696		20,696	1,451	22,147
902000 HOME FUND	325,223	0.098439	11,741		11,741	823	12,564
903000 AIR QUALITY	180,949	0.054770	6,533		6,533	458	6,990
904000 HPOF	175,000	0.052970	6,318		6,318	443	6,761
961000 WATERMASTER	976,370	0.295531	35,248		35,248	2,471	37,719
981000 FAIR COMPLEX	1,083,081	0.327830	39,101		39,101	2,741	41,841
984000 EVENT CENTER OPS	791,893	0.239693	28,589		28,589	2,004	30,592
Schedule .4 Total for ITS OPS - B (51100)	330,378,640	100.000000	11,927,146		11,927,146	738,574	12,665,721

Allocation Basis: Personal Services (Account 51100) Budget
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS SPECIAL SYS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301000 ELECTIONS	156,200	8.557493	168,959		168,959	10,552	179,511
302000 ASSESSMENT & TAXATION	808,669	44.303322	874,724		874,724	54,629	929,353
351500 FINANCIAL MGMT	15,446	0.846217	16,708		16,708		16,708
353500 FACILITIES MANAGEMENT	3,862	0.211582	4,177		4,177	261	4,438
451000 DISTRICT ATTORNEY	3,862	0.211582	4,177		4,177	261	4,438
601000 LONG RANGE PLANNING	7,723	0.423108	8,354		8,354	522	8,876
602000 CURRENT PLANNING	40,239	2.204513	43,526		43,526	2,718	46,244
602000 BUILDING SERVICES	291,526	15.971393	315,339		315,339	19,694	335,033
603000 ENGINEERING	111,828	6.126551	120,962		120,962	7,554	128,517
603000 SURVEY PUBLIC LAND CNR	7,628	0.417904	8,251		8,251	515	8,766
603000 SURVEY	6,267	0.343341	6,779		6,779	423	7,202
604000 LUT ADMINISTRATION	18,505	1.013805	20,017		20,017	1,250	21,267
605000 CAPITAL PROJECT MGMT	73,618	4.033198	79,631		79,631	4,973	84,604
606000 LUT OPS & MAINT	188,205	10.310902	203,578		203,578	12,714	216,292
651000 HOUSING SERVICES	3,862	0.211582	4,177		4,177	261	4,438
703000 PUBLIC HEALTH	54,861	3.005586	59,342		59,342	3,706	63,048
704005 HHS ADMIN	33,000	1.807921	35,696		35,696	2,229	37,925
Schedule .4 Total for ITS SPECIAL SYS	1,825,301	100.000000	1,974,398		1,974,398	122,262	2,096,660

Allocation Basis: Distributed By Use
Allocation Source: Information Technology Systems Records

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS
101000 BOARD OF COMMIS	57,925	25,585	32,340	0
151000 ADMIN OFFICE	303,062	130,483	172,579	0
201000 COUNTY COUNSEL	216,045	81,871	134,173	0
251000 COUNTY AUDITOR	35,398	15,351	20,047	0
301000 ELECTIONS	463,521	54,674	229,336	179,511
302000 ASSESSMENT & TAXATION	2,064,216	595,946	538,917	929,353
311000 DEI	155,744	71,638	84,107	0
321000 COUNTY EMERGENCY MGMT	78,005	35,819	42,186	0
351010 SS-ADMIN	16,488	0	16,488	0
351500 FINANCIAL MGMT	272,204	133,041	122,455	16,708
352000 HUMAN RESOURCE	408,781	209,796	198,985	0
352500 INFO TECHNOLOGY SVCS	1,005,444	438,780	566,664	0
353000 PURCHASING	34,264	0	34,264	0
353500 FACILITIES MANAGEMENT	623,469	306,174	312,856	4,438
354000 FLEET MANAGEMENT	220,498	109,348	111,150	0
354500 INTERNAL SERVICES	54,788	30,618	24,170	0
356005 PARKS	110,934	54,674	56,260	0
356010 METZGER PARK	2,887	0	2,887	0
357500 RISK MANAGEMENT	40,044	0	40,044	0
401000 SHERIFF'S OFFICE ADMIN	467,200	209,128	258,072	0
401000 LOL - S.O. ADMIN	184,007	82,011	101,996	0
402000 LAW ENF SVCS	1,763,410	792,226	971,185	0
402000 DISTRICT PATROL	1,448,993	763,248	685,745	0
402000 LOL - LAW ENF SVCS	633,942	332,144	301,798	0
403000 JAIL	2,348,362	1,070,243	1,278,119	0
403000 JAIL COMMISSARY	10,858	5,467	5,391	0
403000 LOL - JAIL	259,650	117,549	142,101	0
403500 JAIL HEALTH CARE	313	0	313	0
406005 TRI-MET CONTRACT	5,467	5,467	0	0
451000 DISTRICT ATTORNEY	1,221,097	591,026	625,633	4,438
451000 LOL-DISTRICT ATTORNEY	245,043	144,886	100,157	0
501000 JUVENILE	631,064	218,696	412,368	0
501000 LOL-JUVENILE	116,062	57,408	58,654	0
502000 CONCILIATION PROGRAM	42,570	21,870	20,700	0
503000 JUVENILE ADMIN	148,678	71,076	77,602	0
504000 JUVENILE GRANTS	39,790	19,136	20,655	0
505000 STATE HIGH-RISK PREVENT	145,559	73,810	71,750	0
551000 COMMUNITY CORRECTIONS	1,131,565	579,544	552,021	0
551500 LOL COMM CORRECTIONS	278,677	174,957	103,720	0
601000 LONG RANGE PLANNING	306,275	140,895	156,504	8,876
602000 CURRENT PLANNING	196,407	73,919	76,243	46,244
602000 BUILDING SERVICES	790,219	271,784	183,402	335,033
603000 ENGINEERING	649,924	274,901	246,506	128,517
603000 SURVEY PUBLIC LAND CNR	52,544	20,721	23,056	8,766
603000 SURVEY	59,004	25,041	26,761	7,202
604000 LUT ADMINISTRATION	310,559	135,318	153,975	21,267
605000 CAPITAL PROJECT MGMT	580,882	258,881	237,397	84,604
606000 LUT OPS & MAINT	957,895	606,881	134,722	216,292
651000 HOUSING SERVICES	1,116,235	568,609	543,188	4,438
701000 EMERGENCY MEDICAL SVCS	38,252	15,855	22,396	0
703000 PUBLIC HEALTH	1,673,663	826,670	783,944	63,048
704000 HHS ADMINISTRATION	183,988	87,478	96,510	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS
704005 HHS ADMIN	37,925	0	0	37,925
705000 CHILDREN & FAMILY SVCS	221,276	101,967	119,309	0
706000 HUMAN SERVICES	381,745	234,770	146,975	0
706500 Developmental Disabilities Servic	1,114,241	574,623	539,618	0
708700 COORDINATED CARE ORG	316,264	158,336	157,928	0
709000 ANIMAL SERVICES	248,521	136,685	111,836	0
751000 VETERANS SERVICES	107,283	57,790	49,492	0
752000 AGENCY ON AGING	236,791	126,734	110,057	0
801000 WASH CO JUSTICE COURT	93,755	49,207	44,548	0
851000 LAW LIBRARY	31,253	16,402	14,850	0
901000 COMMUNITY DEVELOPMENT	57,849	35,702	22,147	0
902000 HOME FUND	24,428	11,864	12,564	0
903000 AIR QUALITY	14,098	7,108	6,990	0
904000 HPOF	6,761	0	6,761	0
961000 WATERMASTER	47,287	9,568	37,719	0
971000 COOP LIBRARY SERVICES	121,376	121,376	0	0
981000 FAIR COMPLEX	98,702	56,861	41,841	0
984000 EVENT CENTER OPS	66,677	36,085	30,592	0
Direct Bill	0	0	0	0
Total	27,428,102	12,665,721	12,665,721	2,096,660

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 353000 PURCHASING

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.

- **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.
- **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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 353000 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,038,615			1,038,615
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	1,772	1,997	3,768	
151000 ADMIN OFFICE	9,010	1,527	10,537	
201000 COUNTY COUNSEL	10,720	1,282	12,002	
251000 COUNTY AUDITOR	440	50	490	
311000 DEI	2,599	359	2,958	
321000 COUNTY EMERGENCY MGMT	2,625	520	3,144	
351010 SS-ADMIN	1,255	124	1,379	
351500 FINANCIAL MGMT	7,403	983	8,386	
352000 HUMAN RESOURCE	16,523	1,863	18,385	
352500 INFO TECHNOLOGY SVCS	32,020	2,244	34,264	
353000 PURCHASING		6,886	6,886	
353500 FACILITIES MANAGEMENT		23,824	23,824	
357010 LIABILITY INSUR		4,095	4,095	
BUILDING DEBT INTEREST		37	37	
BUILDING DEPRECIATION		5,677	5,677	
Total Allocated Additions:	<u>84,366</u>	<u>51,467</u>	135,833	135,833
Total To Be Allocated:	<u>1,122,981</u>	<u>51,467</u>		<u>1,174,448</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 353000 PURCHASING

	Total	G&A	PURCH GENERAL	BIDS/RFPS
Other Expense & Cost				
PERSONNEL SERVICES	950,809	0	618,026	332,783
51210 Supplies- general	521	0	208	313
51275 Books, subscriptions, and	8,857	0	3,543	5,314
51280 Services-contract, government	38,346	0	38,346	0
51295 Advertising and public	7,294	0	0	7,294
51305 Communications-services	1,250	0	812	438
51350 Dues and membership	5,106	0	3,319	1,787
51355 Training and education	7,294	0	4,741	2,553
51360 Travel expense	2,084	0	1,355	729
51365 Private mileage	521	0	339	182
51385 Public information	6,773	0	4,402	2,371
51465 Postage and freight- Inte	0	0	0	0
51470 Mail Messenger Services-	6,649	0	4,322	2,327
51475 Printing- Internal	0	0	0	0
51480 Photocopy machine- Intern	0	0	0	0
51525 Fleet - Internal (non-capital)	0	0	0	0
51550 Others	261	0	170	91
Other Matersial and Services	0	0	0	0
OTHER EXPENDITURES	250	0	162	88
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	2,600	2,600	0	0
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,038,615			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,038,615	2,600	679,745	356,270
Allocation Step 1				
Inbound - All Others	84,366	84,366	0	0
Reallocate Admin Costs		(86,966)	57,059	29,906
Unallocated Costs	0	0	0	0
1st Allocation	1,122,981	0	736,804	386,176
Allocation Step 2				
Inbound - All Others	51,467	51,467	0	0
Reallocate Admin Costs		(51,467)	33,769	17,699
Unallocated Costs	0	0	0	0
2nd Allocation	51,467	0	33,769	17,699
Total For 353000 PURCHASING				
Schedule .3 Total	1,174,448	0	770,573	403,875

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	25	0.085225	628		628		628
151000 ADMIN OFFICE	112	0.381810	2,813		2,813		2,813
162000 NON-DEPARTMENTAL	7	0.023863	176		176	8	184
169600 COMMUNITY NETWORK	19	0.064771	477		477	23	500
201000 COUNTY COUNSEL	54	0.184087	1,356		1,356		1,356
251000 COUNTY AUDITOR	6	0.020454	151		151		151
301000 ELECTIONS	114	0.388628	2,863		2,863	140	3,003
302000 ASSESSMENT & TAXATION	274	0.934070	6,882		6,882	336	7,218
311000 DEI	131	0.446581	3,290		3,290		3,290
321000 COUNTY EMERGENCY MGMT	63	0.214768	1,582		1,582		1,582
351010 SS-ADMIN	3	0.010227	75		75		75
351500 FINANCIAL MGMT	162	0.552260	4,069		4,069		4,069
352000 HUMAN RESOURCE	256	0.872707	6,430		6,430		6,430
352500 INFO TECHNOLOGY SVCS	940	3.204473	23,611		23,611		23,611
353000 PURCHASING	64	0.218177	1,608		1,608		1,608
353500 FACILITIES MANAGEMENT	5,899	20.109771	148,171		148,171	7,244	155,415
354000 FLEET MANAGEMENT	777	2.648803	19,517		19,517	953	20,470
354100 FLEET REPLACEMENT	46	0.156815	1,155		1,155	56	1,212
354500 INTERNAL SERVICES	472	1.609054	11,856		11,856	579	12,435
355500 BLDG EQUIP REPLACEMENT	48	0.163633	1,206		1,206	59	1,264
356005 PARKS	364	1.240881	9,143		9,143	447	9,590
356010 METZGER PARK	120	0.409082	3,014		3,014	147	3,161
357500 RISK MANAGEMENT	11	0.037499	276		276	13	290
357010 LIABILITY INSUR	91	0.310220	2,286		2,286	112	2,397
357005 LIFE INSURANCE	49	0.167042	1,231		1,231	60	1,291
357010 WORKERS COMP INSURANCE	39	0.132952	980		980	48	1,027
357005 MEDICAL INSURANCE	172	0.586350	4,320		4,320	211	4,531
357005 UNEMPLOYMENT INS	10	0.034090	251		251	12	263
358000 ITS CAPITAL ACQUISITION	536	1.827231	13,463		13,463	658	14,121
358000 FACILITIES CAPITAL PROJ	186	0.634076	4,672		4,672	228	4,900
358000 GREENSPACE CAP PROJ.	3	0.010227	75		75	4	79
358000 EMERGENCY COMM SYS	66	0.224995	1,658		1,658	81	1,739
401000 SHERIFF'S OFFICE ADMIN	286	0.974978	7,184		7,184	351	7,535
401000 LOL - S.O. ADMIN	94	0.320447	2,361		2,361	115	2,476
402000 LAW ENF SVCS	872	2.972660	21,903		21,903	1,070	22,973
402000 DISTRICT PATROL	519	1.769278	13,036		13,036	637	13,673
402000 LOL - LAW ENF SVCS	344	1.172701	8,641		8,641	422	9,063
403000 JAIL	620	2.113588	15,573		15,573	761	16,334
403000 JAIL COMMISSARY	40	0.136361	1,005		1,005	49	1,054
403000 LOL - JAIL	129	0.439763	3,240		3,240	158	3,398
403500 JAIL HEALTH CARE	15	0.051135	377		377	18	395
404000 COURT SECURITY FUND	13	0.044317	327		327	16	342
406050 WIN Contracts	25	0.085225	628		628	31	659
406060 TASKFORCE REIMBURSABLES	8	0.027272	201		201	10	211
406065 CORNELIUS LAW ENF SVCS	3	0.010227	75		75	4	79
451000 DISTRICT ATTORNEY	503	1.714734	12,634		12,634	617	13,251
451000 LOL-DISTRICT ATTORNEY	37	0.126133	929		929	45	975
501000 JUVENILE	420	1.431786	10,549		10,549	515	11,065
501000 LOL-JUVENILE	269	0.917025	6,757		6,757	330	7,087
502000 CONCILIATION PROGRAM	25	0.085225	628		628	31	659
503000 JUVENILE ADMIN	16	0.054544	402		402	20	421

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	2	0.006818	50		50	2	53
505000 STATE HIGH-RISK PREVENT	41	0.139770	1,030		1,030	50	1,080
551000 COMMUNITY CORRECTIONS	828	2.822663	20,798		20,798	1,016	21,814
551500 LOL COMM CORRECTIONS	144	0.490898	3,617		3,617	177	3,794
601000 LONG RANGE PLANNING	123	0.419309	3,090		3,090	151	3,240
602000 CURRENT PLANNING	80	0.272721	2,009		2,009	98	2,108
602000 BUILDING SERVICES	347	1.182928	8,716		8,716	426	9,142
603000 ENGINEERING	685	2.335174	17,206		17,206	841	18,046
603000 SURVEY PUBLIC LAND CNR	14	0.047726	352		352	17	369
603000 SURVEY	2	0.006818	50		50	2	53
604000 LUT ADMINISTRATION	87	0.296584	2,185		2,185	107	2,292
604500 ROAD FUND ADMIN	37	0.126133	929		929	45	975
605000 CAPITAL PROJECT MGMT	94	0.320447	2,361		2,361	115	2,476
606000 LUT OPS & MAINT	1,743	5.941910	43,780		43,780	2,139	45,919
606500 MSTIP 3	1,026	3.497648	25,771		25,771	1,259	27,030
606500 ROAD CAPITAL PROJECT	390	1.329515	9,796		9,796	479	10,274
606500 TDT	16	0.054544	402		402	20	421
607000 Regional Transportation	69	0.235222	1,733		1,733	85	1,818
608000 URBAN ROAD MAINT DIST	191	0.651122	4,797		4,797	234	5,032
608500 NORTH BETHANY SERVICE DIST	16	0.054544	402		402	20	421
609000 SPECIAL LIGHT DISTRICT #1	16	0.054544	402		402	20	421
651000 HOUSING SERVICES	589	2.007909	14,794		14,794	723	15,517
652000 Metro Affordable Housing	36	0.122724	904		904	44	948
653000 Metro SHS	642	2.188587	16,126		16,126	788	16,913
661000 FEDERAL HOUSING PROG	462	1.574964	11,604		11,604	567	12,171
662000 LOCAL FUND HOUSING PROG	101	0.344310	2,537		2,537	124	2,661
663000 AFFORDABLE HOUSING POOL	94	0.320447	2,361		2,361	115	2,476
701000 EMERGENCY MEDICAL SVCS	57	0.194314	1,432		1,432	70	1,502
703000 PUBLIC HEALTH	1,575	5.369196	39,560		39,560	1,933	41,493
704000 HHS ADMINISTRATION	71	0.242040	1,783		1,783	87	1,870
705000 CHILDREN & FAMILY SVCS	253	0.862480	6,355		6,355	310	6,665
706000 HUMAN SERVICES	1,017	3.466967	25,545		25,545	1,248	26,793
706500 Developmental Disabilities Servic	100	0.340901	2,512		2,512	123	2,634
708700 COORDINATED CARE ORG	51	0.173860	1,281		1,281	63	1,344
708900 MH URGENT CARE CTR	41	0.139770	1,030		1,030	50	1,080
709000 ANIMAL SERVICES	359	1.223836	9,017		9,017	441	9,458
751000 VETERANS SERVICES	87	0.296584	2,185		2,185	107	2,292
752000 AGENCY ON AGING	822	2.802209	20,647		20,647	1,009	21,656
801000 WASH CO JUSTICE COURT	67	0.228404	1,683		1,683	82	1,765
851000 LAW LIBRARY	52	0.177269	1,306		1,306	64	1,370
901000 COMMUNITY DEVELOPMENT	323	1.101111	8,113		8,113	396	8,509
902000 HOME FUND	35	0.119315	879		879	43	922
903000 AIR QUALITY	98	0.334083	2,462		2,462	120	2,582
904000 HPOF	8	0.027272	201		201	10	211
951000 AGRICULTURE	4	0.013636	100		100	5	105
961000 WATERMASTER	16	0.054544	402		402	20	421
971000 COOP LIBRARY SERVICES	493	1.680644	12,383		12,383	605	12,988
971015 WEST SLOPE LIBRARY	113	0.385219	2,838		2,838	139	2,977
981000 FAIR COMPLEX	330	1.124974	8,289		8,289	405	8,694
984000 EVENT CENTER OPS	130	0.443172	3,265		3,265	159	3,425

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for PURCH GENERAL	29,334	100.000000	736,804		736,804	33,769	770,573

Allocation Basis: Total Number Of Requisition Dist Lines And Releases

Allocation Source: Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - BIDS/RFPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
151000 ADMIN OFFICE	8.00	1.822323	7,037		7,037		7,037
302000 ASSESSMENT & TAXATION	4.00	0.911162	3,519		3,519	170	3,688
321000 COUNTY EMERGENCY MGMT	4.00	0.911162	3,519		3,519		3,519
352000 HUMAN RESOURCE	4.00	0.911162	3,519		3,519		3,519
353000 PURCHASING	6.00	1.366743	5,278		5,278		5,278
353500 FACILITIES MANAGEMENT	129.00	29.384964	113,478		113,478	5,477	118,955
354000 FLEET MANAGEMENT	2.00	0.455581	1,759		1,759	85	1,844
356005 PARKS	6.00	1.366743	5,278		5,278	255	5,533
357010 LIABILITY INSUR	8.00	1.822323	7,037		7,037	339	7,377
358000 ITS CAPITAL ACQUISITION	4.00	0.911162	3,519		3,519	170	3,688
358000 FACILITIES CAPITAL PROJ	14.00	3.189066	12,315		12,315	594	12,910
401000 SHERIFF'S OFFICE ADMIN	5.00	1.138952	4,398		4,398	212	4,611
403000 JAIL	6.00	1.366743	5,278		5,278	255	5,533
505000 STATE HIGH-RISK PREVENT	1.00	0.227790	880		880	42	922
551000 COMMUNITY CORRECTIONS	4.00	0.911162	3,519		3,519	170	3,688
601000 LONG RANGE PLANNING	8.00	1.822323	7,037		7,037	339	7,377
602000 CURRENT PLANNING	4.00	0.911162	3,519		3,519	170	3,688
604500 ROAD FUND ADMIN	4.00	0.911162	3,519		3,519	170	3,688
605000 CAPITAL PROJECT MGMT	10.00	2.277904	8,797		8,797	424	9,221
606000 LUT OPS & MAINT	36.00	8.200456	31,668		31,668	1,528	33,196
606500 ROAD CAPITAL PROJECT	2.00	0.455581	1,759		1,759	85	1,844
608000 URBAN ROAD MAINT DIST	2.00	0.455581	1,759		1,759	85	1,844
652000 Metro Affordabe Housing	4.00	0.911162	3,519		3,519	170	3,688
653000 Metro SHS	39.00	8.883827	34,307		34,307	1,655	35,962
701000 EMERGENCY MEDICAL SVCS	4.00	0.911162	3,519		3,519	170	3,688
703000 PUBLIC HEALTH	28.00	6.378132	24,631		24,631	1,188	25,819
704000 HHS ADMINISTRATION	40.00	9.111617	35,187		35,187	1,698	36,885
705000 CHILDREN & FAMILY SVCS	4.00	0.911162	3,519		3,519	170	3,688
706000 HUMAN SERVICES	12.00	2.733485	10,556		10,556	509	11,065
709000 ANIMAL SERVICES	2.00	0.455581	1,759		1,759	85	1,844
709500 Animal Services gifts & donations	4.00	0.911162	3,519		3,519	170	3,688
752000 AGENCY ON AGING	1.00	0.227790	880		880	42	922
901000 COMMUNITY DEVELOPMENT	6.00	1.366743	5,278		5,278	255	5,533
903000 AIR QUALITY	4.00	0.911162	3,519		3,519	170	3,688
981000 FAIR COMPLEX	12.00	2.733485	10,556		10,556	509	11,065
984000 EVENT CENTER OPS	8.00	1.822323	7,037		7,037	339	7,377
Schedule .4 Total for BIDS/RFPS	439.00	100.000000	386,176		386,176	17,699	403,875

Allocation Basis: Weighted Number Of Bids & RFP's
Allocation Source: Purchasing Division

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
101000 BOARD OF COMMIS	628	628	0
151000 ADMIN OFFICE	9,851	2,813	7,037
162000 NON-DEPARTMENTAL	184	184	0
169600 COMMUNITY NETWORK	500	500	0
201000 COUNTY COUNSEL	1,356	1,356	0
251000 COUNTY AUDITOR	151	151	0
301000 ELECTIONS	3,003	3,003	0
302000 ASSESSMENT & TAXATION	10,907	7,218	3,688
311000 DEI	3,290	3,290	0
321000 COUNTY EMERGENCY MGMT	5,101	1,582	3,519
351010 SS-ADMIN	75	75	0
351500 FINANCIAL MGMT	4,069	4,069	0
352000 HUMAN RESOURCE	9,949	6,430	3,519
352500 INFO TECHNOLOGY SVCS	23,611	23,611	0
353000 PURCHASING	6,886	1,608	5,278
353500 FACILITIES MANAGEMENT	274,370	155,415	118,955
354000 FLEET MANAGEMENT	22,314	20,470	1,844
354100 FLEET REPLACEMENT	1,212	1,212	0
354500 INTERNAL SERVICES	12,435	12,435	0
355500 BLDG EQUIP REPLACEMENT	1,264	1,264	0
356005 PARKS	15,122	9,590	5,533
356010 METZGER PARK	3,161	3,161	0
357500 RISK MANAGEMENT	290	290	0
357010 LIABILITY INSUR	9,774	2,397	7,377
357005 LIFE INSURANCE	1,291	1,291	0
357010 WORKERS COMP INSURANCE	1,027	1,027	0
357005 MEDICAL INSURANCE	4,531	4,531	0
357005 UNEMPLOYMENT INS	263	263	0
358000 ITS CAPITAL ACQUISITION	17,809	14,121	3,688
358000 FACILITIES CAPITAL PROJ	17,810	4,900	12,910
358000 GREENSPACE CAP PROJ.	79	79	0
358000 EMERGENCY COMM SYS	1,739	1,739	0
401000 SHERIFF'S OFFICE ADMIN	12,145	7,535	4,611
401000 LOL - S.O. ADMIN	2,476	2,476	0
402000 LAW ENF SVCS	22,973	22,973	0
402000 DISTRICT PATROL	13,673	13,673	0
402000 LOL - LAW ENF SVCS	9,063	9,063	0
403000 JAIL	21,867	16,334	5,533
403000 JAIL COMMISSARY	1,054	1,054	0
403000 LOL - JAIL	3,398	3,398	0
403500 JAIL HEALTH CARE	395	395	0
404000 COURT SECURITY FUND	342	342	0
406050 WIN Contracts	659	659	0
406060 TASKFORCE REIMBURSABLES	211	211	0
406065 CORNELIUS LAW ENF SVCS	79	79	0
451000 DISTRICT ATTORNEY	13,251	13,251	0
451000 LOL-DISTRICT ATTORNEY	975	975	0
501000 JUVENILE	11,065	11,065	0
501000 LOL-JUVENILE	7,087	7,087	0
502000 CONCILIATION PROGRAM	659	659	0
503000 JUVENILE ADMIN	421	421	0
504000 JUVENILE GRANTS	53	53	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
505000 STATE HIGH-RISK PREVENT	2,002	1,080	922
551000 COMMUNITY CORRECTIONS	25,502	21,814	3,688
551500 LOL COMM CORRECTIONS	3,794	3,794	0
601000 LONG RANGE PLANNING	10,617	3,240	7,377
602000 CURRENT PLANNING	5,796	2,108	3,688
602000 BUILDING SERVICES	9,142	9,142	0
603000 ENGINEERING	18,046	18,046	0
603000 SURVEY PUBLIC LAND CNR	369	369	0
603000 SURVEY	53	53	0
604000 LUT ADMINISTRATION	2,292	2,292	0
604500 ROAD FUND ADMIN	4,663	975	3,688
605000 CAPITAL PROJECT MGMT	11,697	2,476	9,221
606000 LUT OPS & MAINT	79,115	45,919	33,196
606500 MSTIP 3	27,030	27,030	0
606500 ROAD CAPITAL PROJECT	12,119	10,274	1,844
606500 TDT	421	421	0
607000 Regional Transportation	1,818	1,818	0
608000 URBAN ROAD MAINT DIST	6,876	5,032	1,844
608500 NORTH BETHANY SERVICE DIST	421	421	0
609000 SPECIAL LIGHT DISTRICT #1	421	421	0
651000 HOUSING SERVICES	15,517	15,517	0
652000 Metro Affordabe Housing	4,637	948	3,688
653000 Metro SHS	52,876	16,913	35,962
661000 FEDERAL HOUSING PROG	12,171	12,171	0
662000 LOCAL FUND HOUSING PROG	2,661	2,661	0
663000 AFFORDABLE HOUSING POOL	2,476	2,476	0
701000 EMERGENCY MEDICAL SVCS	5,190	1,502	3,688
703000 PUBLIC HEALTH	67,312	41,493	25,819
704000 HHS ADMINISTRATION	38,755	1,870	36,885
705000 CHILDREN & FAMILY SVCS	10,354	6,665	3,688
706000 HUMAN SERVICES	37,858	26,793	11,065
706500 Developmental Disabilities Servic	2,634	2,634	0
708700 COORDINATED CARE ORG	1,344	1,344	0
708900 MH URGENT CARE CTR	1,080	1,080	0
709000 ANIMAL SERVICES	11,302	9,458	1,844
709500 Animal Services gifts & donations	3,688	0	3,688
751000 VETERANS SERVICES	2,292	2,292	0
752000 AGENCY ON AGING	22,578	21,656	922
801000 WASH CO JUSTICE COURT	1,765	1,765	0
851000 LAW LIBRARY	1,370	1,370	0
901000 COMMUNITY DEVELOPMENT	14,042	8,509	5,533
902000 HOME FUND	922	922	0
903000 AIR QUALITY	6,270	2,582	3,688
904000 HPOF	211	211	0
951000 AGRICULTURE	105	105	0
961000 WATERMASTER	421	421	0
971000 COOP LIBRARY SERVICES	12,988	12,988	0
971015 WEST SLOPE LIBRARY	2,977	2,977	0
981000 FAIR COMPLEX	19,759	8,694	11,065
984000 EVENT CENTER OPS	10,802	3,425	7,377
Direct Bill	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
Total	1,174,448	770,573	403,875

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 353500 FACILITIES MANAGEMENT

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.

- **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.
- **Janitorial Services** - Represent contract costs and supplies for janitorial service. This cost is allocated to user departments based on square footage.
- **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.
- **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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 353500 FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,744,068			17,744,068
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	20,113	22,669	42,782	
151000 ADMIN OFFICE	93,063	15,763	108,826	
201000 COUNTY COUNSEL	135,925	16,258	152,183	
251000 COUNTY AUDITOR	8,183	932	9,115	
311000 DEI	24,253	3,354	27,607	
321000 COUNTY EMERGENCY MGMT	24,498	4,849	29,346	
351010 SS-ADMIN	11,709	1,160	12,869	
351500 FINANCIAL MGMT	128,729	17,081	145,809	
352000 HUMAN RESOURCE	154,212	17,385	171,597	
352500 INFO TECHNOLOGY SVCS	583,091	40,377	623,469	
353000 PURCHASING	261,649	12,721	274,370	
353500 FACILITIES MANAGEMENT		382,319	382,319	
357010 LIABILITY INSUR		210,915	210,915	
BUILDING DEBT INTEREST		739	739	
BUILDING DEPRECIATION		89,978	89,978	
Total Allocated Additions:	<u>1,445,426</u>	<u>836,497</u>	2,281,923	2,281,923
Total To Be Allocated:	<u>19,189,494</u>	<u>836,497</u>		<u>20,025,991</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 353500 FACILITIES MANAGEMENT

	Total	G&A	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT
Other Expense & Cost					
PERSONNEL SERVICES	8,681,474	0	7,784,678	395,875	500,921
MATERIALS & SERVICES	9,204,773	0	5,075,512	1,678,030	311,121
OTHER EXPENDITURES	5,008	0	5,008	0	0
INTERFUND EXPENSES	700	0	700	0	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	276,300	276,300	0	0	0
LESS: REVENUE	(424,187)	0	(424,187)	0	0
Departmental Total					
Expenditures Per Financial Statement	17,744,068				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	17,744,068	276,300	12,441,711	2,073,905	812,042
Allocation Step 1					
Inbound - All Others	1,445,426	1,445,426	0	0	0
Reallocate Admin Costs		(1,721,726)	1,226,329	204,416	80,040
Unallocated Costs	0	0	0	0	0
1st Allocation	19,189,494	0	13,668,040	2,278,321	892,082
Allocation Step 2					
Inbound - All Others	836,497	836,497	0	0	0
Reallocate Admin Costs		(836,497)	595,809	99,315	38,887
Unallocated Costs	0	0	0	0	0
2nd Allocation	836,497	0	595,809	99,315	38,887
Total For 353500 FACILITIES MANAGEMENT					
Schedule .3 Total	20,025,991	0	14,263,849	2,377,637	930,969

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 353500 FACILITIES MANAGEMENT

UTILITIES

<hr/>	
Other Expense & Cost	
PERSONNEL SERVICES	0
MATERIALS & SERVICES	2,140,110
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
CONTINGENCY	0
LESS: REVENUE	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,140,110
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	210,942
Unallocated Costs	0
1st Allocation	2,351,052
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	102,486
Unallocated Costs	0
2nd Allocation	102,486
Total For 353500 FACILITIES MANAGEMENT	
Schedule .3 Total	2,453,537

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - OPS & MAINTENANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,173	0.114462	15,645		15,645		15,645
151000 ADMIN OFFICE	5,889	0.574650	78,543		78,543		78,543
201000 COUNTY COUNSEL	4,987	0.486633	66,513		66,513		66,513
251000 COUNTY AUDITOR	1,394	0.136027	18,592		18,592		18,592
301000 ELECTIONS	17,454	1.703167	232,790		232,790	10,832	243,621
302000 ASSESSMENT & TAXATION	22,407	2.186482	298,849		298,849	13,905	312,755
311000 DEI	790	0.077088	10,536		10,536		10,536
321000 COUNTY EMERGENCY MGMT	2,788	0.272054	37,184		37,184		37,184
351010 SS-ADMIN	608	0.059329	8,109		8,109		8,109
351500 FINANCIAL MGMT	6,261	0.610950	83,505		83,505		83,505
352000 HUMAN RESOURCE	6,168	0.601875	82,265		82,265		82,265
352500 INFO TECHNOLOGY SVCS	13,631	1.330117	181,801		181,801		181,801
353000 PURCHASING	1,248	0.121780	16,645		16,645		16,645
353500 FACILITIES MANAGEMENT	19,781	1.930236	263,825		263,825		263,825
354000 FLEET MANAGEMENT	7,085	0.691356	94,495		94,495	4,397	98,892
354500 INTERNAL SERVICES	4,871	0.475314	64,966		64,966	3,023	67,989
356005 PARKS	9,709	0.947407	129,492		129,492	6,025	135,517
356010 METZGER PARK	3,907	0.381246	52,109		52,109	2,425	54,533
357500 RISK MANAGEMENT	1,840	0.179548	24,541		24,541	1,142	25,683
401000 SHERIFF'S OFFICE ADMIN	30,561	2.982152	407,602		407,602	18,966	426,567
401000 LOL - S.O. ADMIN	9,079	0.885932	121,090		121,090	5,634	126,724
402000 LAW ENF SVCS	72,720	7.096040	969,890		969,890	45,129	1,015,018
402000 DISTRICT PATROL	32,808	3.201415	437,571		437,571	20,360	457,931
402000 LOL - LAW ENF SVCS	13,126	1.280839	175,066		175,066	8,146	183,211
403000 JAIL	254,910	24.874194	3,399,815		3,399,815	158,194	3,558,009
403000 JAIL COMMISSARY	185	0.018052	2,467		2,467	115	2,582
403000 LOL - JAIL	20,722	2.022059	276,376		276,376	12,860	289,236
403500 JAIL HEALTH CARE	177	0.017272	2,361		2,361	110	2,471
451000 DISTRICT ATTORNEY	27,811	2.713806	370,924		370,924	17,259	388,183
451000 LOL-DISTRICT ATTORNEY	5,777	0.563721	77,050		77,050	3,585	80,635
501000 JUVENILE	18,293	1.785036	243,979		243,979	11,352	255,332
501000 LOL-JUVENILE	1,354	0.132124	18,059		18,059	840	18,899
502000 CONCILIATION PROGRAM	564	0.055035	7,522		7,522	350	7,872
503000 JUVENILE ADMIN	1,805	0.176132	24,074		24,074	1,120	25,194
504000 JUVENILE GRANTS	564	0.055035	7,522		7,522	350	7,872
505000 STATE HIGH-RISK PREVENT	2,539	0.247756	33,863		33,863	1,576	35,439
551000 COMMUNITY CORRECTIONS	55,709	5.436101	743,008		743,008	34,572	777,580
551500 LOL COMM CORRECTIONS	26,019	2.538942	347,024		347,024	16,147	363,171
601000 LONG RANGE PLANNING	6,227	0.607633	83,051		83,051	3,864	86,916
602000 CURRENT PLANNING	5,374	0.524397	71,675		71,675	3,335	75,010
602000 BUILDING SERVICES	10,320	1.007029	137,641		137,641	6,404	144,046
603000 ENGINEERING	10,226	0.997856	136,387		136,387	6,346	142,733
603000 SURVEY PUBLIC LAND CNR	629	0.061378	8,389		8,389	390	8,779
603000 SURVEY	1,933	0.188623	25,781		25,781	1,200	26,981
604000 LUT ADMINISTRATION	7,290	0.711360	97,229		97,229	4,524	101,753
605000 CAPITAL PROJECT MGMT	9,933	0.969265	132,480		132,480	6,164	138,644
606000 LUT OPS & MAINT	24,533	2.393938	327,204		327,204	15,225	342,429
651000 HOUSING SERVICES	11,062	1.079433	147,537		147,537	6,865	154,402
653000 Metro SHS	17,846	1.741418	238,018		238,018	11,075	249,093
701000 EMERGENCY MEDICAL SVCS	744	0.072600	9,923		9,923	462	10,385
703000 PUBLIC HEALTH	35,679	3.481568	475,862		475,862	22,142	498,004
704000 HHS ADMINISTRATION	2,261	0.220629	30,156		30,156	1,403	31,559

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - OPS & MAINTENANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
705000 CHILDREN & FAMILY SVCS	1,347	0.131441	17,965		17,965	836	18,801
706000 HUMAN SERVICES	8,909	0.869343	118,822		118,822	5,529	124,351
706500 Developmental Disabilities Serv	16,694	1.629006	222,653		222,653	10,360	233,013
708900 MH URGENT CARE CTR	10,239	0.999125	136,561		136,561	6,354	142,915
709000 ANIMAL SERVICES	9,095	0.887493	121,303		121,303	5,644	126,947
751000 VETERANS SERVICES	3,407	0.332456	45,440		45,440	2,114	47,555
752000 AGENCY ON AGING	2,812	0.274396	37,505		37,505	1,745	39,250
801000 WASH CO JUSTICE COURT	4,377	0.427109	58,377		58,377	2,716	61,094
851000 LAW LIBRARY	3,759	0.366804	50,135		50,135	2,333	52,468
901000 COMMUNITY DEVELOPMENT	1,501	0.146468	20,019		20,019	931	20,951
902000 HOME FUND	321	0.031323	4,281		4,281	199	4,480
903000 AIR QUALITY	321	0.031323	4,281		4,281	199	4,480
951000 AGRICULTURE	6,570	0.641103	87,626		87,626	4,077	91,703
961000 WATERMASTER	1,810	0.176620	24,140		24,140	1,123	25,264
971000 COOP LIBRARY SERVICES	7,392	0.721314	98,589		98,589	4,587	103,177
971015 WEST SLOPE LIBRARY	1,000	0.097580	13,337		13,337	621	13,958
981000 FAIR COMPLEX	300	0.029274	4,001		4,001	186	4,187
984000 EVENT CENTER OPS	11,581	1.130077	154,459		154,459	7,187	161,646
RIDE CONNECTION	171	0.016686	2,281		2,281	106	2,387
STATE COURTS	81,605	7.963040	1,088,391		1,088,391	50,643	1,139,034
TUALATIN RIVER WATERSHED COUNCIL	471	0.045960	6,282		6,282	292	6,574
WCCCA (911 Center)	344	0.033568	4,588		4,588	213	4,801
Schedule .4 Total for OPS & MAINTENANCE	1,024,797	100.000000	13,668,040		13,668,040	595,809	14,263,849

Allocation Basis: Maintained Square Footage
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,173	0.192158	4,378		4,378		4,378
151000 ADMIN OFFICE	5,889	0.964723	21,980		21,980		21,980
201000 COUNTY COUNSEL	4,987	0.816960	18,613		18,613		18,613
251000 COUNTY AUDITOR	1,394	0.228362	5,203		5,203		5,203
301000 ELECTIONS	17,454	2.859277	65,144		65,144	3,141	68,285
302000 ASSESSMENT & TAXATION	19,248	3.153166	71,839		71,839	3,464	75,303
311000 DEI	790	0.129416	2,949		2,949		2,949
321000 COUNTY EMERGENCY MGMT	2,788	0.456724	10,406		10,406		10,406
351010 SS-ADMIN	608	0.099601	2,269		2,269		2,269
351500 FINANCIAL MGMT	6,261	1.025664	23,368		23,368		23,368
352000 HUMAN RESOURCE	6,168	1.010429	23,021		23,021		23,021
352500 INFO TECHNOLOGY SVCS	13,631	2.233001	50,875		50,875		50,875
353000 PURCHASING	764	0.125157	2,852		2,852		2,852
353500 FACILITIES MANAGEMENT	14,123	2.313600	52,711		52,711		52,711
354000 FLEET MANAGEMENT	2,292	0.375471	8,554		8,554	412	8,967
354500 INTERNAL SERVICES	1,968	0.322394	7,345		7,345	354	7,699
356005 PARKS	1,571	0.257358	5,863		5,863	283	6,146
357500 RISK MANAGEMENT	1,840	0.301425	6,867		6,867	331	7,199
401000 SHERIFF'S OFFICE ADMIN	25,017	4.098232	93,371		93,371	4,502	97,873
401000 LOL - S.O. ADMIN	9,079	1.487302	33,886		33,886	1,634	35,519
402000 LAW ENF SVCS	45,771	7.498108	170,831		170,831	8,237	179,068
402000 DISTRICT PATROL	18,918	3.099107	70,608		70,608	3,405	74,012
402000 LOL - LAW ENF SVCS	7,275	1.191775	27,152		27,152	1,309	28,462
403000 JAIL	30,500	4.996445	113,835		113,835	5,489	119,324
403000 LOL - JAIL	392	0.064217	1,463		1,463	71	1,534
451000 DISTRICT ATTORNEY	27,811	4.555939	103,799		103,799	5,005	108,804
451000 LOL-DISTRICT ATTORNEY	5,777	0.946376	21,561		21,561	1,040	22,601
501000 JUVENILE	11,171	1.830009	41,694		41,694	2,010	43,704
501000 LOL-JUVENILE	1,354	0.221809	5,053		5,053	244	5,297
502000 CONCILIATION PROGRAM	564	0.092393	2,105		2,105	101	2,206
503000 JUVENILE ADMIN	1,805	0.295691	6,737		6,737	325	7,062
504000 JUVENILE GRANTS	564	0.092393	2,105		2,105	101	2,206
505000 STATE HIGH-RISK PREVENT	2,539	0.415934	9,476		9,476	457	9,933
551000 COMMUNITY CORRECTIONS	39,821	6.523392	148,624		148,624	7,166	155,790
551500 LOL COMM CORRECTIONS	16,051	2.629441	59,907		59,907	2,889	62,796
601000 LONG RANGE PLANNING	6,227	1.020094	23,241		23,241	1,121	24,362
602000 CURRENT PLANNING	5,374	0.880357	20,057		20,057	967	21,024
602000 BUILDING SERVICES	10,320	1.690600	38,517		38,517	1,857	40,375
603000 ENGINEERING	10,226	1.675202	38,166		38,166	1,840	40,007
603000 SURVEY PUBLIC LAND CNR	629	0.103041	2,348		2,348	113	2,461
603000 SURVEY	1,933	0.316660	7,215		7,215	348	7,562
604000 LUT ADMINISTRATION	7,290	1.194232	27,208		27,208	1,312	28,520
605000 CAPITAL PROJECT MGMT	9,933	1.627203	37,073		37,073	1,788	38,860
606000 LUT OPS & MAINT	18,592	3.045702	69,391		69,391	3,346	72,737
651000 HOUSING SERVICES	10,685	1.750394	39,880		39,880	1,923	41,802
701000 EMERGENCY MEDICAL SVCS	744	0.121880	2,777		2,777	134	2,911
703000 PUBLIC HEALTH	35,679	5.844858	133,165		133,165	6,421	139,586
704000 HHS ADMINISTRATION	2,261	0.370392	8,439		8,439	407	8,846
705000 CHILDREN & FAMILY SVCS	1,347	0.220663	5,027		5,027	242	5,270
706000 HUMAN SERVICES	7,209	1.180963	26,906		26,906	1,297	28,203
706500 Developmental Disabilities Servic	16,694	2.734776	62,307		62,307	3,004	65,311

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
708900 MH URGENT CARE CTR	10,239	1.677331	38,215		38,215	1,843	40,058
709000 ANIMAL SERVICES	687	0.112543	2,564		2,564	124	2,688
751000 VETERANS SERVICES	3,407	0.558127	12,716		12,716	613	13,329
752000 AGENCY ON AGING	2,812	0.460656	10,495		10,495	506	11,001
801000 WASH CO JUSTICE COURT	4,377	0.717031	16,336		16,336	788	17,124
851000 LAW LIBRARY	1,129	0.184950	4,214		4,214	203	4,417
901000 COMMUNITY DEVELOPMENT	1,501	0.245891	5,602		5,602	270	5,872
902000 HOME FUND	321	0.052586	1,198		1,198	58	1,256
903000 AIR QUALITY	321	0.052586	1,198		1,198	58	1,256
951000 AGRICULTURE	6,570	1.076283	24,521		24,521	1,182	25,704
961000 WATERMASTER	1,810	0.296510	6,755		6,755	326	7,081
971000 COOP LIBRARY SERVICES	3,738	0.612351	13,951		13,951	673	14,624
971015 WEST SLOPE LIBRARY	5,858	0.959645	21,864		21,864	1,054	22,918
984000 EVENT CENTER OPS	2,743	0.449352	10,238		10,238	494	10,731
RIDE CONNECTION	171	0.028013	638		638	31	669
STATE COURTS	71,778	11.758521	267,897		267,897	12,919	280,816
TUALATIN RIVER WATERSHED COUNCIL	471	0.077158	1,758		1,758	85	1,843
Schedule .4 Total for JANITORIAL	610,434	100.000000	2,278,321		2,278,321	99,315	2,377,637

Allocation Basis: Square Footage Of Locations Served

Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - GROUNDS MAINT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,173	0.099862	891		891		891
151000 ADMIN OFFICE	5,889	0.501351	4,472		4,472		4,472
201000 COUNTY COUNSEL	4,987	0.424561	3,787		3,787		3,787
251000 COUNTY AUDITOR	1,394	0.118676	1,059		1,059		1,059
301000 ELECTIONS	4,364	0.371523	3,314		3,314	154	3,468
302000 ASSESSMENT & TAXATION	25,666	2.185038	19,492		19,492	904	20,397
311000 DEI	790	0.067256	600		600		600
321000 COUNTY EMERGENCY MGMT	2,788	0.237352	2,117		2,117		2,117
351010 SS-ADMIN	608	0.051761	462		462		462
351500 FINANCIAL MGMT	6,261	0.533021	4,755		4,755		4,755
352000 HUMAN RESOURCE	6,168	0.525104	4,684		4,684		4,684
352500 INFO TECHNOLOGY SVCS	13,631	1.160455	10,352		10,352		10,352
353000 PURCHASING	1,732	0.147451	1,315		1,315		1,315
353500 FACILITIES MANAGEMENT	25,566	2.176524	19,416		19,416		19,416
354000 FLEET MANAGEMENT	35,562	3.027519	27,008		27,008	1,253	28,261
354500 INTERNAL SERVICES	5,807	0.494371	4,410		4,410	205	4,615
356005 PARKS	4,461	0.379781	3,388		3,388	157	3,545
356010 METZGER PARK	977	0.083175	742		742	34	776
357500 RISK MANAGEMENT	1,840	0.156646	1,397		1,397	65	1,462
401000 SHERIFF'S OFFICE ADMIN	30,561	2.601767	23,210		23,210	1,077	24,287
401000 LOL - S.O. ADMIN	9,079	0.772928	6,895		6,895	320	7,215
402000 LAW ENF SVCS	94,655	8.058316	71,887		71,887	3,335	75,222
402000 DISTRICT PATROL	37,851	3.222390	28,746		28,746	1,334	30,080
402000 LOL - LAW ENF SVCS	16,808	1.430925	12,765		12,765	592	13,357
403000 JAIL	254,910	21.701393	193,595		193,595	8,985	202,579
403000 JAIL COMMISSARY	185	0.015750	140		140	6	147
403000 LOL - JAIL	20,722	1.764137	15,738		15,738	730	16,468
403500 JAIL HEALTH CARE	177	0.015069	134		134	6	141
451000 DISTRICT ATTORNEY	27,811	2.367649	21,121		21,121	980	22,101
451000 LOL-DISTRICT ATTORNEY	5,777	0.491817	4,387		4,387	204	4,591
501000 JUVENILE	18,293	1.557348	13,893		13,893	645	14,537
501000 LOL-JUVENILE	1,354	0.115271	1,028		1,028	48	1,076
502000 CONCILIATION PROGRAM	564	0.048015	428		428	20	448
503000 JUVENILE ADMIN	1,805	0.153666	1,371		1,371	64	1,434
504000 JUVENILE GRANTS	564	0.048015	428		428	20	448
505000 STATE HIGH-RISK PREVENT	2,539	0.216154	1,928		1,928	89	2,018
551000 COMMUNITY CORRECTIONS	54,102	4.605895	41,088		41,088	1,906	42,995
551500 LOL COMM CORRECTIONS	26,019	2.215090	19,760		19,760	917	20,677
601000 LONG RANGE PLANNING	6,227	0.530127	4,729		4,729	219	4,948
602000 CURRENT PLANNING	5,374	0.457508	4,081		4,081	189	4,271
602000 BUILDING SERVICES	10,320	0.878578	7,838		7,838	364	8,201
603000 ENGINEERING	10,226	0.870576	7,766		7,766	360	8,127
603000 SURVEY PUBLIC LAND CNR	629	0.053549	478		478	22	500
603000 SURVEY	1,933	0.164563	1,468		1,468	68	1,536
604000 LUT ADMINISTRATION	7,290	0.620624	5,536		5,536	257	5,793
605000 CAPITAL PROJECT MGMT	9,933	0.845632	7,544		7,544	350	7,894
606000 LUT OPS & MAINT	67,866	5.777674	51,542		51,542	2,391	53,933
651000 HOUSING SERVICES	12,495	1.063744	9,489		9,489	440	9,930
653000 Metro SHS	17,846	1.519293	13,553		13,553	629	14,182
701000 EMERGENCY MEDICAL SVCS	744	0.063339	565		565	26	591
703000 PUBLIC HEALTH	33,538	2.855209	25,471		25,471	1,182	26,653
704000 HHS ADMINISTRATION	2,261	0.192487	1,717		1,717	80	1,797

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - GROUNDS MAINT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
705000 CHILDREN & FAMILY SVCS	1,347	0.114675	1,023		1,023	47	1,070
706000 HUMAN SERVICES	8,909	0.758455	6,766		6,766	314	7,080
706500 Developmental Disabilities Serv	16,694	1.421220	12,678		12,678	588	13,267
708900 MH URGENT CARE CTR	10,239	0.871682	7,776		7,776	361	8,137
709000 ANIMAL SERVICES	9,479	0.806981	7,199		7,199	334	7,533
751000 VETERANS SERVICES	2,961	0.252080	2,249		2,249	104	2,353
752000 AGENCY ON AGING	2,812	0.239396	2,136		2,136	99	2,235
801000 WASH CO JUSTICE COURT	4,377	0.372630	3,324		3,324	154	3,478
851000 LAW LIBRARY	3,759	0.320017	2,855		2,855	132	2,987
901000 COMMUNITY DEVELOPMENT	525	0.044695	399		399	18	417
902000 HOME FUND	112	0.009535	85		85	4	89
903000 AIR QUALITY	112	0.009535	85		85	4	89
951000 AGRICULTURE	1,314	0.111865	998		998	46	1,044
961000 WATERMASTER	1,810	0.154092	1,375		1,375	64	1,438
971000 COOP LIBRARY SERVICES	1,478	0.125827	1,122		1,122	52	1,174
971015 WEST SLOPE LIBRARY	1,000	0.085134	759		759	35	795
984000 EVENT CENTER OPS	84,984	7.234990	64,542		64,542	2,994	67,536
RIDE CONNECTION	171	0.014558	130		130	6	136
STATE COURTS	81,605	6.947324	61,976		61,976	2,875	64,851
TUALATIN RIVER WATERSHED COUNCIL	471	0.040098	358		358	17	374
WCCCA (911 Center)	344	0.029286	261		261	12	273
Schedule .4 Total for GROUNDS MAINT	1,174,625	100.000000	892,082		892,082	38,887	930,969

Allocation Basis: Square Footage Of Locations Served
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,173	0.120421	2,831		2,831		2,831
151000 ADMIN OFFICE	5,889	0.604570	14,214		14,214		14,214
201000 COUNTY COUNSEL	4,987	0.511970	12,037		12,037		12,037
251000 COUNTY AUDITOR	1,394	0.143109	3,365		3,365		3,365
301000 ELECTIONS	17,454	1.791845	42,127		42,127	1,966	44,093
302000 ASSESSMENT & TAXATION	22,407	2.300324	54,082		54,082	2,524	56,605
311000 DEI	790	0.081102	1,907		1,907		1,907
321000 COUNTY EMERGENCY MGMT	2,788	0.286219	6,729		6,729		6,729
351010 SS-ADMIN	608	0.062418	1,467		1,467		1,467
351500 FINANCIAL MGMT	6,261	0.642760	15,112		15,112		15,112
352000 HUMAN RESOURCE	6,168	0.633213	14,887		14,887		14,887
352500 INFO TECHNOLOGY SVCS	13,631	1.399372	32,900		32,900		32,900
353000 PURCHASING	1,248	0.128121	3,012		3,012		3,012
353500 FACILITIES MANAGEMENT	19,210	1.972117	46,365		46,365		46,365
354000 FLEET MANAGEMENT	7,085	0.727353	17,100		17,100	798	17,898
354500 INTERNAL SERVICES	5,807	0.596152	14,016		14,016	654	14,670
357500 RISK MANAGEMENT	1,840	0.188896	4,441		4,441	207	4,648
401000 SHERIFF'S OFFICE ADMIN	30,561	3.137422	73,762		73,762	3,442	77,204
401000 LOL - S.O. ADMIN	9,079	0.932059	21,913		21,913	1,023	22,936
402000 LAW ENF SVCS	76,442	7.847610	184,501		184,501	8,610	193,111
402000 DISTRICT PATROL	39,866	4.092682	96,221		96,221	4,490	100,711
402000 LOL - LAW ENF SVCS	16,225	1.665674	39,161		39,161	1,827	40,988
403000 JAIL	254,910	26.169312	615,255		615,255	28,713	643,967
403000 JAIL COMMISSARY	185	0.018992	447		447	21	467
403000 LOL - JAIL	20,722	2.127341	50,015		50,015	2,334	52,349
403500 JAIL HEALTH CARE	177	0.018171	427		427	20	447
451000 DISTRICT ATTORNEY	27,811	2.855104	67,125		67,125	3,132	70,257
451000 LOL-DISTRICT ATTORNEY	5,777	0.593072	13,943		13,943	651	14,594
501000 JUVENILE	18,293	1.877977	44,152		44,152	2,060	46,212
501000 LOL-JUVENILE	1,354	0.139003	3,268		3,268	152	3,420
502000 CONCILIATION PROGRAM	564	0.057901	1,361		1,361	63	1,425
503000 JUVENILE ADMIN	1,805	0.185303	4,357		4,357	203	4,560
504000 JUVENILE GRANTS	564	0.057901	1,361		1,361	63	1,425
505000 STATE HIGH-RISK PREVENT	2,539	0.260656	6,128		6,128	286	6,414
551000 COMMUNITY CORRECTIONS	41,514	4.261868	100,199		100,199	4,676	104,874
551500 LOL COMM CORRECTIONS	17,119	1.757453	41,319		41,319	1,928	43,247
601000 LONG RANGE PLANNING	6,227	0.639270	15,030		15,030	701	15,731
602000 CURRENT PLANNING	5,374	0.551700	12,971		12,971	605	13,576
602000 BUILDING SERVICES	10,320	1.059461	24,908		24,908	1,162	26,071
603000 ENGINEERING	10,226	1.049811	24,682		24,682	1,152	25,833
603000 SURVEY PUBLIC LAND CNR	629	0.064574	1,518		1,518	71	1,589
603000 SURVEY	1,933	0.198444	4,666		4,666	218	4,883
604000 LUT ADMINISTRATION	7,290	0.748398	17,595		17,595	821	18,416
605000 CAPITAL PROJECT MGMT	9,933	1.019731	23,974		23,974	1,119	25,093
606000 LUT OPS & MAINT	24,683	2.533981	59,575		59,575	2,780	62,355
651000 HOUSING SERVICES	11,342	1.164381	27,375		27,375	1,277	28,653
701000 EMERGENCY MEDICAL SVCS	744	0.076380	1,796		1,796	84	1,879
703000 PUBLIC HEALTH	35,679	3.662841	86,115		86,115	4,019	90,134
704000 HHS ADMINISTRATION	2,261	0.232116	5,457		5,457	255	5,712
705000 CHILDREN & FAMILY SVCS	1,347	0.138284	3,251		3,251	152	3,403
706000 HUMAN SERVICES	7,209	0.740083	17,400		17,400	812	18,212

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	16,694	1.713822	40,293		40,293	1,880	42,173
708900 MH URGENT CARE CTR	10,239	1.051146	24,713		24,713	1,153	25,866
709000 ANIMAL SERVICES	8,967	0.920561	21,643		21,643	1,010	22,653
751000 VETERANS SERVICES	3,407	0.349766	8,223		8,223	384	8,607
752000 AGENCY ON AGING	2,812	0.288683	6,787		6,787	317	7,104
801000 WASH CO JUSTICE COURT	4,377	0.449347	10,564		10,564	493	11,057
851000 LAW LIBRARY	3,759	0.385903	9,073		9,073	423	9,496
901000 COMMUNITY DEVELOPMENT	1,501	0.154094	3,623		3,623	169	3,792
902000 HOME FUND	321	0.032954	775		775	36	811
903000 AIR QUALITY	321	0.032954	775		775	36	811
951000 AGRICULTURE	6,570	0.674483	15,857		15,857	740	16,597
961000 WATERMASTER	1,810	0.185816	4,369		4,369	204	4,572
971000 COOP LIBRARY SERVICES	7,392	0.758870	17,841		17,841	833	18,674
971015 WEST SLOPE LIBRARY	5,858	0.601388	14,139		14,139	660	14,799
RIDE CONNECTION	171	0.017555	413		413	19	432
STATE COURTS	79,622	8.174072	192,177		192,177	8,968	201,144
TUALATIN RIVER WATERSHED COUNCIL	471	0.048353	1,137		1,137	53	1,190
WCCCA (911 Center)	344	0.035315	830		830	39	869
Schedule .4 Total for UTILITIES	974,080	100.000000	2,351,052		2,351,052	102,486	2,453,537

Allocation Basis: Square Footage Of Locations Served
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
101000 BOARD OF COMMIS	23,745	15,645	4,378	891	2,831
151000 ADMIN OFFICE	119,209	78,543	21,980	4,472	14,214
201000 COUNTY COUNSEL	100,950	66,513	18,613	3,787	12,037
251000 COUNTY AUDITOR	28,218	18,592	5,203	1,059	3,365
301000 ELECTIONS	359,467	243,621	68,285	3,468	44,093
302000 ASSESSMENT & TAXATION	465,060	312,755	75,303	20,397	56,605
311000 DEI	15,992	10,536	2,949	600	1,907
321000 COUNTY EMERGENCY MGMT	56,437	37,184	10,406	2,117	6,729
351010 SS-ADMIN	12,308	8,109	2,269	462	1,467
351500 FINANCIAL MGMT	126,739	83,505	23,368	4,755	15,112
352000 HUMAN RESOURCE	124,857	82,265	23,021	4,684	14,887
352500 INFO TECHNOLOGY SVCS	275,928	181,801	50,875	10,352	32,900
353000 PURCHASING	23,824	16,645	2,852	1,315	3,012
353500 FACILITIES MANAGEMENT	382,319	263,825	52,711	19,416	46,365
354000 FLEET MANAGEMENT	154,018	98,892	8,967	28,261	17,898
354500 INTERNAL SERVICES	94,973	67,989	7,699	4,615	14,670
356005 PARKS	145,209	135,517	6,146	3,545	0
356010 METZGER PARK	55,310	54,533	0	776	0
357500 RISK MANAGEMENT	38,992	25,683	7,199	1,462	4,648
401000 SHERIFF'S OFFICE ADMIN	625,932	426,567	97,873	24,287	77,204
401000 LOL - S.O. ADMIN	192,394	126,724	35,519	7,215	22,936
402000 LAW ENF SVCS	1,462,420	1,015,018	179,068	75,222	193,111
402000 DISTRICT PATROL	662,734	457,931	74,012	30,080	100,711
402000 LOL - LAW ENF SVCS	266,018	183,211	28,462	13,357	40,988
403000 JAIL	4,523,879	3,558,009	119,324	202,579	643,967
403000 JAIL COMMISSARY	3,196	2,582	0	147	467
403000 LOL - JAIL	359,586	289,236	1,534	16,468	52,349
403500 JAIL HEALTH CARE	3,058	2,471	0	141	447
451000 DISTRICT ATTORNEY	589,346	388,183	108,804	22,101	70,257
451000 LOL-DISTRICT ATTORNEY	122,421	80,635	22,601	4,591	14,594
501000 JUVENILE	359,785	255,332	43,704	14,537	46,212
501000 LOL-JUVENILE	28,693	18,899	5,297	1,076	3,420
502000 CONCILIATION PROGRAM	11,951	7,872	2,206	448	1,425
503000 JUVENILE ADMIN	38,250	25,194	7,062	1,434	4,560
504000 JUVENILE GRANTS	11,951	7,872	2,206	448	1,425
505000 STATE HIGH-RISK PREVENT	53,804	35,439	9,933	2,018	6,414
551000 COMMUNITY CORRECTIONS	1,081,240	777,580	155,790	42,995	104,874
551500 LOL COMM CORRECTIONS	489,890	363,171	62,796	20,677	43,247
601000 LONG RANGE PLANNING	131,957	86,916	24,362	4,948	15,731
602000 CURRENT PLANNING	113,881	75,010	21,024	4,271	13,576
602000 BUILDING SERVICES	218,692	144,046	40,375	8,201	26,071
603000 ENGINEERING	216,700	142,733	40,007	8,127	25,833
603000 SURVEY PUBLIC LAND CNR	13,329	8,779	2,461	500	1,589
603000 SURVEY	40,962	26,981	7,562	1,536	4,883
604000 LUT ADMINISTRATION	154,483	101,753	28,520	5,793	18,416
605000 CAPITAL PROJECT MGMT	210,491	138,644	38,860	7,894	25,093
606000 LUT OPS & MAINT	531,454	342,429	72,737	53,933	62,355
651000 HOUSING SERVICES	234,787	154,402	41,802	9,930	28,653
653000 Metro SHS	263,275	249,093	0	14,182	0
701000 EMERGENCY MEDICAL SVCS	15,766	10,385	2,911	591	1,879
703000 PUBLIC HEALTH	754,376	498,004	139,586	26,653	90,134
704000 HHS ADMINISTRATION	47,913	31,559	8,846	1,797	5,712

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
705000 CHILDREN & FAMILY SVCS	28,544	18,801	5,270	1,070	3,403
706000 HUMAN SERVICES	177,846	124,351	28,203	7,080	18,212
706500 Developmental Disabilities Servic	353,764	233,013	65,311	13,267	42,173
708900 MH URGENT CARE CTR	216,976	142,915	40,058	8,137	25,866
709000 ANIMAL SERVICES	159,821	126,947	2,688	7,533	22,653
751000 VETERANS SERVICES	71,843	47,555	13,329	2,353	8,607
752000 AGENCY ON AGING	59,589	39,250	11,001	2,235	7,104
801000 WASH CO JUSTICE COURT	92,753	61,094	17,124	3,478	11,057
851000 LAW LIBRARY	69,368	52,468	4,417	2,987	9,496
901000 COMMUNITY DEVELOPMENT	31,032	20,951	5,872	417	3,792
902000 HOME FUND	6,636	4,480	1,256	89	811
903000 AIR QUALITY	6,636	4,480	1,256	89	811
951000 AGRICULTURE	135,048	91,703	25,704	1,044	16,597
961000 WATERMASTER	38,356	25,264	7,081	1,438	4,572
971000 COOP LIBRARY SERVICES	137,649	103,177	14,624	1,174	18,674
971015 WEST SLOPE LIBRARY	52,469	13,958	22,918	795	14,799
981000 FAIR COMPLEX	4,187	4,187	0	0	0
984000 EVENT CENTER OPS	239,914	161,646	10,731	67,536	0
RIDE CONNECTION	3,623	2,387	669	136	432
STATE COURTS	1,685,846	1,139,034	280,816	64,851	201,144
TUALATIN RIVER WATERSHED COUNCIL	9,981	6,574	1,843	374	1,190
WCCCA (911 Center)	5,943	4,801	0	273	869
Direct Bill	0	0	0	0	0
Total	20,025,991	14,263,849	2,377,637	930,969	2,453,537

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 357500 RISK MANAGEMENT

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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 357500 RISK MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,141,040			1,141,040
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	1,830	2,062	3,892	
151000 ADMIN OFFICE	9,146	1,550	10,695	
201000 COUNTY COUNSEL	30,798	3,684	34,482	
251000 COUNTY AUDITOR	523	59	582	
311000 DEI	2,599	359	2,958	
321000 COUNTY EMERGENCY MGMT	2,625	520	3,144	
351010 SS-ADMIN	1,255	124	1,379	
351500 FINANCIAL MGMT	4,624	615	5,239	
352000 HUMAN RESOURCE	16,523	1,863	18,385	
352500 INFO TECHNOLOGY SVCS	37,421	2,623	40,044	
353000 PURCHASING	276	13	290	
353500 FACILITIES MANAGEMENT	37,247	1,745	38,992	
357010 LIABILITY INSUR		4,852	4,852	
BUILDING DEPRECIATION		8,370	8,370	
Total Allocated Additions:	<u>144,864</u>	<u>28,439</u>	173,304	173,304
Total To Be Allocated:	<u>1,285,904</u>	<u>28,439</u>		<u>1,314,344</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 357500 RISK MANAGEMENT

	Total	G&A	LIABILITY	WORKERS COMP
Other Expense & Cost				
PERSONNEL SERVICES	1,111,190	0	611,154	500,036
MATERIALS & SERVICES	28,950	0	15,922	13,028
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	900	900	0	0
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,141,040			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,141,040	900	627,076	513,064
Allocation Step 1				
Inbound - All Others	144,864	144,864	0	0
Reallocate Admin Costs		(145,764)	80,170	65,594
Unallocated Costs	0	0	0	0
1st Allocation	1,285,904	0	707,246	578,658
Allocation Step 2				
Inbound - All Others	28,439	28,439	0	0
Reallocate Admin Costs		(28,439)	15,642	12,798
Unallocated Costs	0	0	0	0
2nd Allocation	28,439	0	15,642	12,798
Total For 357500 RISK MANAGEMENT				
Schedule .3 Total	1,314,344	0	722,888	591,456

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357500 RISK MANAGEMENT

Activity - LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
357010 LIABILITY INSUR	100	100.000000	707,246		707,246	15,642	722,888
Schedule .4 Total for LIABILITY	100	100.000000	707,246		707,246	15,642	722,888

Allocation Basis: Direct Allocation To Liability & Casualty Ins

Allocation Source: Cost Plan

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357500 RISK MANAGEMENT

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
357010 WORKERS COMP INSURANCE	100	100.000000	578,658		578,658	12,798	591,456
Schedule .4 Total for WORKERS COMP	100	100.000000	578,658		578,658	12,798	591,456

Allocation Basis: Direct Allocation To Workers Comp Ins
Allocation Source: Cost Plan

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 357500 RISK MANAGEMENT

Receiving Department	Total	LIABILITY	WORKERS COMP
357010 LIABILITY INSUR	722,888	722,888	0
357010 WORKERS COMP INSURANCE	591,456	0	591,456
Direct Bill	0	0	0
Total	1,314,344	722,888	591,456

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 357010 LIABILITY INSUR

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 the next fiscal year, rather than budgeted costs for current fiscal year. While this is a departure from the basis used for other cost centers in the plan, the use of projected costs will minimize the carry forward adjustment arising when the plan is reconciled to actual costs costs.

- **General Liability** - Distributed based upon claims history and loss exposure with total projected claim costs provided by the County's actuary.
- **Real Property** - Distributed based on square footage per program.
- **Auto Property, Inland Marine, and Auto Liability** - Distributed based on 100% of mileage (three year average) tracked by the Fleet Division of Support Services. If the percentage of miles driven is less than 0.05% of the total County miles a minimum charge of \$150 is applied.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 357010 LIABILITY INSUR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,373,967			6,373,967
Inbound Costs:				
201000 COUNTY COUNSEL	740,807	88,608	829,416	
351500 FINANCIAL MGMT	3,630	475	4,105	
353000 PURCHASING	9,323	451	9,774	
357500 RISK MANAGEMENT	707,246	15,642	722,888	
Total Allocated Additions:	1,461,007	105,176	1,566,183	1,566,183
Total To Be Allocated:	7,834,974	105,176		7,940,150

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 357010 LIABILITY INSUR

	Total	G&A	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
Other Expense & Cost					
General Liability	3,766,779	0	3,766,779	0	0
Real Property	1,066,063	0	0	1,066,063	0
Auto Insurance	1,541,125	0	0	0	1,541,125
CONTINGENCY	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	6,373,967				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	6,373,967	0	3,766,779	1,066,063	1,541,125
Allocation Step 1					
Inbound - All Others	1,461,007	1,461,007	0	0	0
Reallocate Admin Costs		(1,461,007)	863,401	244,357	353,249
Unallocated Costs	0	0	0	0	0
1st Allocation	7,834,974	0	4,630,180	1,310,420	1,894,374
Allocation Step 2					
Inbound - All Others	105,176	105,176	0	0	0
Reallocate Admin Costs		(105,176)	62,155	17,591	25,430
Unallocated Costs	0	0	0	0	0
2nd Allocation	105,176	0	62,155	17,591	25,430
Total For 357010 LIABILITY INSUR					
Schedule .3 Total	7,940,150	0	4,692,335	1,328,011	1,919,803

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - GEN LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	167.00	1.670000	77,324		77,324		77,324
151000 ADMIN OFFICE	51.00	0.510000	23,614		23,614		23,614
201000 COUNTY COUNSEL	35.00	0.350000	16,206		16,206		16,206
251000 COUNTY AUDITOR	6.00	0.060000	2,778		2,778		2,778
301000 ELECTIONS	162.00	1.620000	75,009		75,009	1,112	76,121
302000 ASSESSMENT & TAXATION	198.00	1.980000	91,678		91,678	1,359	93,036
311000 DEI	26.00	0.260000	12,038		12,038		12,038
321000 COUNTY EMERGENCY MGMT	13.00	0.130000	6,019		6,019		6,019
351500 FINANCIAL MGMT	45.00	0.450000	20,836		20,836		20,836
352000 HUMAN RESOURCE	72.00	0.720000	33,337		33,337		33,337
352500 INFO TECHNOLOGY SVCS	201.00	2.010000	93,067		93,067		93,067
353000 PURCHASING	5.00	0.050000	2,315		2,315		2,315
353500 FACILITIES MANAGEMENT	318.00	3.180000	147,240		147,240		147,240
354000 FLEET MANAGEMENT	58.00	0.580000	26,855		26,855	398	27,253
354500 INTERNAL SERVICES	15.00	0.150000	6,945		6,945	103	7,048
356005 PARKS	50.00	0.500000	23,151		23,151	343	23,494
356010 METZGER PARK	4.00	0.040000	1,852		1,852	27	1,880
357500 RISK MANAGEMENT	5.00	0.050000	2,315		2,315		2,315
401000 SHERIFF'S OFFICE ADMIN	146.00	1.460000	67,601		67,601	1,002	68,603
401000 LOL - S.O. ADMIN	54.00	0.540000	25,003		25,003	371	25,374
402000 LAW ENF SVCS	1,070.00	10.700000	495,429		495,429	7,344	502,773
402000 DISTRICT PATROL	1,129.00	11.290000	522,748		522,748	7,750	530,497
402000 LOL - LAW ENF SVCS	489.00	4.890000	226,416		226,416	3,356	229,772
403000 JAIL	1,039.00	10.390000	481,076		481,076	7,131	488,207
403000 JAIL COMMISSARY	2.00	0.020000	926		926	14	940
403000 LOL - JAIL	118.00	1.180000	54,636		54,636	810	55,446
406005 TRI-MET CONTRACT	19.00	0.190000	8,797		8,797	130	8,928
451000 DISTRICT ATTORNEY	198.00	1.980000	91,678		91,678	1,359	93,036
451000 LOL-DISTRICT ATTORNEY	49.00	0.490000	22,688		22,688	336	23,024
501000 JUVENILE	88.00	0.880000	40,746		40,746	604	41,350
501000 LOL-JUVENILE	23.00	0.230000	10,649		10,649	158	10,807
502000 CONCILIATION PROGRAM	8.00	0.080000	3,704		3,704	55	3,759
503000 JUVENILE ADMIN	28.00	0.280000	12,965		12,965	192	13,157
504000 JUVENILE GRANTS	8.00	0.080000	3,704		3,704	55	3,759
505000 STATE HIGH-RISK PREVENT	24.00	0.240000	11,112		11,112	165	11,277
551000 COMMUNITY CORRECTIONS	451.00	4.510000	208,821		208,821	3,095	211,916
551500 LOL COMM CORRECTIONS	125.00	1.250000	57,877		57,877	858	58,735
601000 LONG RANGE PLANNING	49.00	0.490000	22,688		22,688	336	23,024
602000 CURRENT PLANNING	29.00	0.290000	13,428		13,428	199	13,627
602000 BUILDING SERVICES	101.00	1.010000	46,765		46,765	693	47,458
603000 ENGINEERING	319.00	3.190000	147,703		147,703	2,189	149,892
603000 SURVEY PUBLIC LAND CNR	26.00	0.260000	12,038		12,038	178	12,217
603000 SURVEY	33.00	0.330000	15,280		15,280	226	15,506
604000 LUT ADMINISTRATION	47.00	0.470000	21,762		21,762	323	22,084
605000 CAPITAL PROJECT MGMT	92.00	0.920000	42,598		42,598	631	43,229
606000 LUT OPS & MAINT	736.00	7.360000	340,781		340,781	5,051	345,833
651000 HOUSING SERVICES	216.00	2.160000	100,012		100,012	1,483	101,494
701000 EMERGENCY MEDICAL SVCS	7.00	0.070000	3,241		3,241	48	3,289
703000 PUBLIC HEALTH	551.00	5.510000	255,123		255,123	3,782	258,905
704000 HHS ADMINISTRATION	29.00	0.290000	13,428		13,428	199	13,627
705000 CHILDREN & FAMILY SVCS	38.00	0.380000	17,595		17,595	261	17,855
706000 HUMAN SERVICES	408.00	4.080000	188,911		188,911	2,800	191,712

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - GEN LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Servic	293.00	2.930000	135,664		135,664	2,011	137,675
708700 COORDINATED CARE ORG	52.00	0.520000	24,077		24,077	357	24,434
709000 ANIMAL SERVICES	54.00	0.540000	25,003		25,003	371	25,374
751000 VETERANS SERVICES	51.00	0.510000	23,614		23,614	350	23,964
752000 AGENCY ON AGING	41.00	0.410000	18,984		18,984	281	19,265
801000 WASH CO JUSTICE COURT	63.00	0.630000	29,170		29,170	432	29,602
851000 LAW LIBRARY	19.00	0.190000	8,797		8,797	130	8,928
901000 COMMUNITY DEVELOPMENT	26.00	0.260000	12,038		12,038	178	12,217
902000 HOME FUND	17.00	0.170000	7,871		7,871	117	7,988
903000 AIR QUALITY	4.00	0.040000	1,852		1,852	27	1,880
961000 WATERMASTER	3.00	0.030000	1,389		1,389	21	1,410
971000 COOP LIBRARY SERVICES	93.00	0.930000	43,061		43,061	638	43,699
971015 WEST SLOPE LIBRARY	42.00	0.420000	19,447		19,447	288	19,735
981000 FAIR COMPLEX	36.00	0.360000	16,669		16,669	247	16,916
982000 EVENT CENTER	12.00	0.120000	5,556		5,556	82	5,639
984000 EVENT CENTER OPS	14.00	0.140000	6,482		6,482	96	6,578
Schedule .4 Total for GEN LIABILITY	10,000.00	100.000000	4,630,180		4,630,180	62,155	4,692,335

Allocation Basis: Actual Determined Cost Allocation
Allocation Source: Risk Services Admin

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - REAL PROPERTY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,173	0.114462	1,500		1,500		1,500
151000 ADMIN OFFICE	5,889	0.574650	7,530		7,530		7,530
201000 COUNTY COUNSEL	4,987	0.486633	6,377		6,377		6,377
251000 COUNTY AUDITOR	1,394	0.136027	1,783		1,783		1,783
301000 ELECTIONS	17,454	1.703167	22,319		22,319	320	22,639
302000 ASSESSMENT & TAXATION	22,407	2.186482	28,652		28,652	411	29,063
311000 DEI	790	0.077088	1,010		1,010		1,010
321000 COUNTY EMERGENCY MGMT	2,788	0.272054	3,565		3,565		3,565
351010 SS-ADMIN	608	0.059329	777		777		777
351500 FINANCIAL MGMT	6,261	0.610950	8,006		8,006		8,006
352000 HUMAN RESOURCE	6,168	0.601875	7,887		7,887		7,887
352500 INFO TECHNOLOGY SVCS	13,631	1.330117	17,430		17,430		17,430
353000 PURCHASING	1,248	0.121780	1,596		1,596		1,596
353500 FACILITIES MANAGEMENT	19,781	1.930236	25,294		25,294		25,294
354000 FLEET MANAGEMENT	7,085	0.691356	9,060		9,060	130	9,190
354500 INTERNAL SERVICES	4,871	0.475314	6,229		6,229	89	6,318
356005 PARKS	9,709	0.947407	12,415		12,415	178	12,593
356010 METZGER PARK	3,907	0.381246	4,996		4,996	72	5,068
357500 RISK MANAGEMENT	1,840	0.179548	2,353		2,353		2,353
401000 SHERIFF'S OFFICE ADMIN	30,561	2.982152	39,079		39,079	561	39,640
401000 LOL - S.O. ADMIN	9,079	0.885932	11,609		11,609	167	11,776
402000 LAW ENF SVCS	72,720	7.096040	92,988		92,988	1,335	94,323
402000 DISTRICT PATROL	32,808	3.201415	41,952		41,952	602	42,554
402000 LOL - LAW ENF SVCS	13,126	1.280839	16,784		16,784	241	17,025
403000 JAIL	254,910	24.874194	325,957		325,957	4,680	330,637
403000 JAIL COMMISSARY	185	0.018052	237		237	3	240
403000 LOL - JAIL	20,722	2.022059	26,497		26,497	380	26,878
403500 JAIL HEALTH CARE	177	0.017272	226		226	3	230
451000 DISTRICT ATTORNEY	27,811	2.713806	35,562		35,562	511	36,073
451000 LOL-DISTRICT ATTORNEY	5,777	0.563721	7,387		7,387	106	7,493
501000 JUVENILE	18,293	1.785036	23,391		23,391	336	23,727
501000 LOL-JUVENILE	1,354	0.132124	1,731		1,731	25	1,756
502000 CONCILIATION PROGRAM	564	0.055035	721		721	10	732
503000 JUVENILE ADMIN	1,805	0.176132	2,308		2,308	33	2,341
504000 JUVENILE GRANTS	564	0.055035	721		721	10	732
505000 STATE HIGH-RISK PREVENT	2,539	0.247756	3,247		3,247	47	3,293
551000 COMMUNITY CORRECTIONS	55,709	5.436101	71,236		71,236	1,023	72,258
551500 LOL COMM CORRECTIONS	26,019	2.538942	33,271		33,271	478	33,748
601000 LONG RANGE PLANNING	6,227	0.607633	7,963		7,963	114	8,077
602000 CURRENT PLANNING	5,374	0.524397	6,872		6,872	99	6,970
602000 BUILDING SERVICES	10,320	1.007029	13,196		13,196	189	13,386
603000 ENGINEERING	10,226	0.997856	13,076		13,076	188	13,264
603000 SURVEY PUBLIC LAND CNR	629	0.061378	804		804	12	816
603000 SURVEY	1,933	0.188623	2,472		2,472	35	2,507
604000 LUT ADMINISTRATION	7,290	0.711360	9,322		9,322	134	9,456
605000 CAPITAL PROJECT MGMT	9,933	0.969265	12,701		12,701	182	12,884
606000 LUT OPS & MAINT	24,533	2.393938	31,371		31,371	450	31,821
651000 HOUSING SERVICES	11,062	1.079433	14,145		14,145	203	14,348
653000 Metro SHS	17,846	1.741418	22,820		22,820	328	23,147
701000 EMERGENCY MEDICAL SVCS	744	0.072600	951		951	14	965
703000 PUBLIC HEALTH	35,679	3.481568	45,623		45,623	655	46,278
704000 HHS ADMINISTRATION	2,261	0.220629	2,891		2,891	41	2,933

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - REAL PROPERTY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
705000 CHILDREN & FAMILY SVCS	1,347	0.131441	1,722		1,722	25	1,747
706000 HUMAN SERVICES	8,909	0.869343	11,392		11,392	164	11,556
706500 Developmental Disabilities Servc	16,694	1.629006	21,347		21,347	306	21,653
708900 MH URGENT CARE CTR	10,239	0.999125	13,093		13,093	188	13,281
709000 ANIMAL SERVICES	9,095	0.887493	11,630		11,630	167	11,797
751000 VETERANS SERVICES	3,407	0.332456	4,357		4,357	63	4,419
752000 AGENCY ON AGING	2,812	0.274396	3,596		3,596	52	3,647
801000 WASH CO JUSTICE COURT	4,377	0.427109	5,597		5,597	80	5,677
851000 LAW LIBRARY	3,759	0.366804	4,807		4,807	69	4,876
901000 COMMUNITY DEVELOPMENT	1,501	0.146468	1,919		1,919	28	1,947
902000 HOME FUND	321	0.031323	410		410	6	416
903000 AIR QUALITY	321	0.031323	410		410	6	416
951000 AGRICULTURE	6,570	0.641103	8,401		8,401	121	8,522
961000 WATERMASTER	1,810	0.176620	2,314		2,314	33	2,348
971000 COOP LIBRARY SERVICES	7,392	0.721314	9,452		9,452	136	9,588
971015 WEST SLOPE LIBRARY	1,000	0.097580	1,279		1,279	18	1,297
981000 FAIR COMPLEX	300	0.029274	384		384	5	389
984000 EVENT CENTER OPS	11,581	1.130077	14,809		14,809	213	15,021
RIDE CONNECTION	171	0.016686	219		219	3	222
STATE COURTS	81,605	7.963040	104,349		104,349	1,498	105,847
TUALATIN RIVER WATERSHED COUNCIL	471	0.045960	602		602	9	611
WCCCA (911 Center)	344	0.033568	440		440	6	446
Schedule .4 Total for REAL PROPERTY	1,024,797	100.000000	1,310,420		1,310,420	17,591	1,328,011

Allocation Basis: Real Property Square Footage
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 357010 LIABILITY INSUR

Activity - AUTO INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	150	0.009743	185		185		185
151000 ADMIN OFFICE	150	0.009743	185		185		185
301000 ELECTIONS	150	0.009743	185		185	3	187
302000 ASSESSMENT & TAXATION	1,560	0.101322	1,919		1,919	26	1,946
321000 COUNTY EMERGENCY MGMT	150	0.009743	185		185		185
351010 SS-ADMIN	150	0.009743	185		185		185
352000 HUMAN RESOURCE	150	0.009743	185		185		185
352500 INFO TECHNOLOGY SVCS	990	0.064301	1,218		1,218		1,218
353000 PURCHASING	150	0.009743	185		185		185
353500 FACILITIES MANAGEMENT	31,194	2.026055	38,381		38,381		38,381
354000 FLEET MANAGEMENT	3,530	0.229274	4,343		4,343	60	4,403
354500 INTERNAL SERVICES	3,411	0.221545	4,197		4,197	58	4,254
356005 PARKS	20,530	1.333427	25,260		25,260	347	25,607
356010 METZGER PARK	150	0.009743	185		185	3	187
357500 RISK MANAGEMENT	150	0.009743	185		185		185
401000 SHERIFF'S OFFICE ADMIN	6,865	0.445883	8,447		8,447	116	8,563
401000 LOL - S.O. ADMIN	6,715	0.436140	8,262		8,262	113	8,375
402000 LAW ENF SVCS	310,842	20.189239	382,460		382,460	5,247	387,707
402000 DISTRICT PATROL	383,180	24.887595	471,464		471,464	6,469	477,933
402000 LOL - LAW ENF SVCS	191,467	12.435813	235,581		235,581	3,232	238,813
403000 JAIL	25,304	1.643499	31,134		31,134	427	31,561
403000 LOL - JAIL	13,452	0.873710	16,551		16,551	227	16,778
409000 FORFEITURES	18,657	1.211775	22,956		22,956	315	23,270
451000 DISTRICT ATTORNEY	150	0.009743	185		185	3	187
501000 JUVENILE	29,509	1.916614	36,308		36,308	498	36,806
551000 COMMUNITY CORRECTIONS	7,857	0.510313	9,667		9,667	133	9,800
601000 LONG RANGE PLANNING	150	0.009743	185		185	3	187
602000 CURRENT PLANNING	150	0.009743	185		185	3	187
602000 BUILDING SERVICES	83,316	5.411388	102,512		102,512	1,406	103,918
603000 ENGINEERING	64,146	4.166293	78,925		78,925	1,083	80,008
603000 SURVEY PUBLIC LAND CNR	5,292	0.343716	6,511		6,511	89	6,601
604000 LUT ADMINISTRATION	150	0.009743	185		185	3	187
605000 CAPITAL PROJECT MGMT	43,661	2.835789	53,720		53,720	737	54,457
606000 LUT OPS & MAINT	207,446	13.473652	255,241		255,241	3,502	258,743
651000 HOUSING SERVICES	150	0.009743	185		185	3	187
701000 EMERGENCY MEDICAL SVCS	150	0.009743	185		185	3	187
703000 PUBLIC HEALTH	29,131	1.892063	35,843		35,843	492	36,335
704000 HHS ADMINISTRATION	150	0.009743	185		185	3	187
706000 HUMAN SERVICES	150	0.009743	185		185	3	187
706500 Developmental Disabilities Servic	150	0.009743	185		185	3	187
709000 ANIMAL SERVICES	27,841	1.808278	34,256		34,256	470	34,726
901000 COMMUNITY DEVELOPMENT	150	0.009743	185		185	3	187
961000 WATERMASTER	2,573	0.167117	3,166		3,166	43	3,209
971000 COOP LIBRARY SERVICES	16,105	1.046022	19,816		19,816	272	20,087
981000 FAIR COMPLEX	2,068	0.134317	2,544		2,544	35	2,579
984000 EVENT CENTER OPS	150	0.009743	185		185	3	187
Schedule .4 Total for AUTO INSURANCE	1,539,642	100.000000	1,894,374		1,894,374	25,430	1,919,803

Allocation Basis: Based On Reported Losses And Milages

Allocation Source: Risk Services Admin

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
101000 BOARD OF COMMIS	79,009	77,324	1,500	185
151000 ADMIN OFFICE	31,329	23,614	7,530	185
201000 COUNTY COUNSEL	22,583	16,206	6,377	0
251000 COUNTY AUDITOR	4,561	2,778	1,783	0
301000 ELECTIONS	98,947	76,121	22,639	187
302000 ASSESSMENT & TAXATION	124,046	93,036	29,063	1,946
311000 DEI	13,049	12,038	1,010	0
321000 COUNTY EMERGENCY MGMT	9,769	6,019	3,565	185
351010 SS-ADMIN	962	0	777	185
351500 FINANCIAL MGMT	28,842	20,836	8,006	0
352000 HUMAN RESOURCE	41,409	33,337	7,887	185
352500 INFO TECHNOLOGY SVCS	111,715	93,067	17,430	1,218
353000 PURCHASING	4,095	2,315	1,596	185
353500 FACILITIES MANAGEMENT	210,915	147,240	25,294	38,381
354000 FLEET MANAGEMENT	40,846	27,253	9,190	4,403
354500 INTERNAL SERVICES	17,621	7,048	6,318	4,254
356005 PARKS	61,694	23,494	12,593	25,607
356010 METZGER PARK	7,134	1,880	5,068	187
357500 RISK MANAGEMENT	4,852	2,315	2,353	185
401000 SHERIFF'S OFFICE ADMIN	116,805	68,603	39,640	8,563
401000 LOL - S.O. ADMIN	45,525	25,374	11,776	8,375
402000 LAW ENF SVCS	984,803	502,773	94,323	387,707
402000 DISTRICT PATROL	1,050,984	530,497	42,554	477,933
402000 LOL - LAW ENF SVCS	485,610	229,772	17,025	238,813
403000 JAIL	850,405	488,207	330,637	31,561
403000 JAIL COMMISSARY	1,180	940	240	0
403000 LOL - JAIL	99,102	55,446	26,878	16,778
403500 JAIL HEALTH CARE	230	0	230	0
406005 TRI-MET CONTRACT	8,928	8,928	0	0
409000 FORFEITURES	23,270	0	0	23,270
451000 DISTRICT ATTORNEY	129,296	93,036	36,073	187
451000 LOL-DISTRICT ATTORNEY	30,517	23,024	7,493	0
501000 JUVENILE	101,883	41,350	23,727	36,806
501000 LOL-JUVENILE	12,563	10,807	1,756	0
502000 CONCILIATION PROGRAM	4,491	3,759	732	0
503000 JUVENILE ADMIN	15,498	13,157	2,341	0
504000 JUVENILE GRANTS	4,491	3,759	732	0
505000 STATE HIGH-RISK PREVENT	14,570	11,277	3,293	0
551000 COMMUNITY CORRECTIONS	293,975	211,916	72,258	9,800
551500 LOL COMM CORRECTIONS	92,484	58,735	33,748	0
601000 LONG RANGE PLANNING	31,288	23,024	8,077	187
602000 CURRENT PLANNING	20,784	13,627	6,970	187
602000 BUILDING SERVICES	164,762	47,458	13,386	103,918
603000 ENGINEERING	243,164	149,892	13,264	80,008
603000 SURVEY PUBLIC LAND CNR	19,633	12,217	816	6,601
603000 SURVEY	18,013	15,506	2,507	0
604000 LUT ADMINISTRATION	31,727	22,084	9,456	187
605000 CAPITAL PROJECT MGMT	110,570	43,229	12,884	54,457
606000 LUT OPS & MAINT	636,397	345,833	31,821	258,743
651000 HOUSING SERVICES	116,030	101,494	14,348	187
653000 Metro SHS	23,147	0	23,147	0
701000 EMERGENCY MEDICAL SVCS	4,441	3,289	965	187

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
703000 PUBLIC HEALTH	341,517	258,905	46,278	36,335
704000 HHS ADMINISTRATION	16,746	13,627	2,933	187
705000 CHILDREN & FAMILY SVCS	19,603	17,855	1,747	0
706000 HUMAN SERVICES	203,454	191,712	11,556	187
706500 Developmental Disabilities Servic	159,516	137,675	21,653	187
708700 COORDINATED CARE ORG	24,434	24,434	0	0
708900 MH URGENT CARE CTR	13,281	0	13,281	0
709000 ANIMAL SERVICES	71,896	25,374	11,797	34,726
751000 VETERANS SERVICES	28,383	23,964	4,419	0
752000 AGENCY ON AGING	22,912	19,265	3,647	0
801000 WASH CO JUSTICE COURT	35,280	29,602	5,677	0
851000 LAW LIBRARY	13,803	8,928	4,876	0
901000 COMMUNITY DEVELOPMENT	14,351	12,217	1,947	187
902000 HOME FUND	8,404	7,988	416	0
903000 AIR QUALITY	2,296	1,880	416	0
951000 AGRICULTURE	8,522	0	8,522	0
961000 WATERMASTER	6,966	1,410	2,348	3,209
971000 COOP LIBRARY SERVICES	73,374	43,699	9,588	20,087
971015 WEST SLOPE LIBRARY	21,032	19,735	1,297	0
981000 FAIR COMPLEX	19,884	16,916	389	2,579
982000 EVENT CENTER	5,639	5,639	0	0
984000 EVENT CENTER OPS	21,787	6,578	15,021	187
RIDE CONNECTION	222	0	222	0
STATE COURTS	105,847	0	105,847	0
TUALATIN RIVER WATERSHED COUNCIL	611	0	611	0
WCCCA (911 Center)	446	0	446	0
Direct Bill	0	0	0	0
Total	7,940,150	4,692,335	1,328,011	1,919,803

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 401000 SHERIFF'S OFFICE ADMIN

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.
- **Law Enforcement Technology** - 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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 401000 SHERIFF'S OFFICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,463,033			7,463,033
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	12,524	14,116	26,640	
151000 ADMIN OFFICE	60,304	10,216	70,520	
201000 COUNTY COUNSEL	812,590	97,195	909,785	
251000 COUNTY AUDITOR	19,056	2,169	21,225	
311000 DEI	16,566	2,291	18,857	
321000 COUNTY EMERGENCY MGMT	16,733	3,312	20,045	
351010 SS-ADMIN	7,998	792	8,790	
351500 FINANCIAL MGMT	45,458	6,037	51,496	
352000 HUMAN RESOURCE	107,667	12,117	119,784	
352500 INFO TECHNOLOGY SVCS	436,892	30,308	467,200	
353000 PURCHASING	11,582	563	12,145	
353500 FACILITIES MANAGEMENT	597,945	27,987	625,932	
357010 LIABILITY INSUR	115,126	1,679	116,805	
BUILDING DEBT INTEREST		191	191	
BUILDING DEPRECIATION		143,366	143,366	
Total Allocated Additions:	<u>2,260,441</u>	<u>352,339</u>	2,612,780	2,612,780
Total To Be Allocated:	<u>9,723,474</u>	<u>352,339</u>		<u>10,075,813</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 401000 SHERIFF'S OFFICE ADMIN

	Total	G&A	EXEC ADMIN	BUSINESS ADMIN	TRAINING
Other Expense & Cost					
PERSONNEL SERVICES	7,161,278	0	1,718,707	1,647,094	1,432,256
MATERIALS & SERVICES	865,510	0	143,155	78,242	540,857
OTHER EXPENDITURES	33,394	0	0	0	22,374
INTERFUND EXPENSES	56,295	0	56,295	0	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	0	0	0	0	0
LESS: REVENUE	(653,444)	0	(59,986)	(580,977)	(7,515)
Departmental Total					
Expenditures Per Financial Statement	7,463,033				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	7,463,033	0	1,858,171	1,144,359	1,987,972
Allocation Step 1					
Inbound - All Others	2,260,441	2,260,441	0	0	0
Reallocate Admin Costs		(2,260,441)	562,812	346,609	602,127
Unallocated Costs	0	0	0	0	0
1st Allocation	9,723,474	0	2,420,983	1,490,968	2,590,099
Allocation Step 2					
Inbound - All Others	352,339	352,339	0	0	0
Reallocate Admin Costs		(352,339)	87,727	54,027	93,855
Unallocated Costs	0	0	0	0	0
2nd Allocation	352,339	0	87,727	54,027	93,855
Total For 401000 SHERIFF'S OFFICE ADMIN					
Schedule .3 Total	10,075,813	0	2,508,710	1,544,995	2,683,954

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 401000 SHERIFF'S OFFICE ADMIN

	LAW ENFORCEMENT	PROF. STANDARDS
<hr/>		
Other Expense & Cost		
PERSONNEL SERVICES	859,353	1,503,868
MATERIALS & SERVICES	19,734	83,522
OTHER EXPENDITURES	0	11,020
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
CONTINGENCY	0	0
LESS: REVENUE	0	(4,966)
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	879,087	1,593,444
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	266,262	482,630
Unallocated Costs	0	0
1st Allocation	1,145,349	2,076,074
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	41,503	75,228
Unallocated Costs	0	0
2nd Allocation	41,503	75,228
Total For 401000 SHERIFF'S OFFICE ADMIN		
Schedule .3 Total	1,186,852	2,151,303

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - EXEC ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	3,648,003	2.497494	60,464		60,464	2,191	62,655
402000 DISTRICT PATROL	37,883,917	25.936066	627,908		627,908	22,753	650,661
402000 LOL - LAW ENF SVCS	16,403,978	11.230482	271,888		271,888	9,852	281,740
402005 GF PATROL OPERATIONS	20,399,899	13.966167	338,119		338,119	12,252	350,371
402010 GF INVESTIGATIONS	8,808,814	6.030685	146,002		146,002	5,291	151,292
402015 GF RECORDS	2,872,200	1.966364	47,605		47,605	1,725	49,330
402020 GF PUBLIC AFFAIRS	1,302,352	0.891615	21,586		21,586	782	22,368
402030 GF CIVIL	2,161,830	1.480031	35,831		35,831	1,298	37,130
403000 JAIL	47,124,079	32.262061	781,059		781,059	28,302	809,362
403000 LOL - JAIL	5,461,480	3.739035	90,521		90,521	3,280	93,802
Schedule .4 Total for EXEC ADMIN	146,066,552	100.000000	2,420,983		2,420,983	87,727	2,508,710

Allocation Basis: SO Budgeted Appropriations

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - BUSINESS ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	15.00	2.597403	38,726		38,726	1,403	40,130
402000 DISTRICT PATROL	139.60	24.173160	360,414		360,414	13,060	373,474
402000 LOL - LAW ENF SVCS	60.75	10.519481	156,842		156,842	5,683	162,525
402005 GF PATROL OPERATIONS	64.00	11.082251	165,233		165,233	5,987	171,220
402010 GF INVESTIGATIONS	37.50	6.493506	96,816		96,816	3,508	100,324
402015 GF RECORDS	21.65	3.748918	55,895		55,895	2,025	57,921
402020 GF PUBLIC AFFAIRS	6.00	1.038961	15,491		15,491	561	16,052
402030 GF CIVIL	15.75	2.727273	40,663		40,663	1,474	42,136
403000 JAIL	195.75	33.896103	505,380		505,380	18,313	523,693
403000 LOL - JAIL	21.50	3.722944	55,508		55,508	2,011	57,519
Schedule .4 Total for BUSINESS ADMIN	577.50	100.000000	1,490,968		1,490,968	54,027	1,544,995

Allocation Basis: Number Of S.O. Regular Employees (FTE)

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	5.00	1.176471	30,472		30,472	1,104	31,576
402000 DISTRICT PATROL	118.00	27.764706	719,133		719,133	26,058	745,192
402000 LOL - LAW ENF SVCS	45.00	10.588235	274,246		274,246	9,938	284,183
402005 GF PATROL OPERATIONS	64.00	15.058824	390,038		390,038	14,133	404,172
402010 GF INVESTIGATIONS	31.00	7.294118	188,925		188,925	6,846	195,771
402020 GF PUBLIC AFFAIRS	1.00	0.235294	6,094		6,094	221	6,315
403000 JAIL	143.00	33.647058	871,492		871,492	31,579	903,072
403000 LOL - JAIL	18.00	4.235294	109,698		109,698	3,975	113,673
Schedule .4 Total for TRAINING	425.00	100.000000	2,590,099		2,590,099	93,855	2,683,954

Allocation Basis: Number Of S.O. Certified Employees
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - LAW ENFORCEMENT TECH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
402000 DISTRICT PATROL	118.00	45.736434	523,842		523,842	18,982	542,824
402000 LOL - LAW ENF SVCS	45.00	17.441860	199,770		199,770	7,239	207,009
402005 GF PATROL OPERATIONS	64.00	24.806202	284,118		284,118	10,295	294,413
402010 GF INVESTIGATIONS	31.00	12.015504	137,620		137,620	4,987	142,606
Schedule .4 Total for LAW ENFORCEMENT TECH	258.00	100.000000	1,145,349		1,145,349	41,503	1,186,852

Allocation Basis: Number Of S.O. Certified Employees
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - PROF. STANDARDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	15.00	2.597403	53,924		53,924	1,954	55,878
402000 DISTRICT PATROL	139.60	24.173160	501,853		501,853	18,185	520,038
402000 LOL - LAW ENF SVCS	60.75	10.519481	218,392		218,392	7,914	226,306
402005 GF PATROL OPERATIONS	64.00	11.082251	230,076		230,076	8,337	238,413
402010 GF INVESTIGATIONS	37.50	6.493506	134,810		134,810	4,885	139,695
402015 GF RECORDS	21.65	3.748918	77,830		77,830	2,820	80,651
402020 GF PUBLIC AFFAIRS	6.00	1.038961	21,570		21,570	782	22,351
402030 GF CIVIL	15.75	2.727273	56,620		56,620	2,052	58,672
403000 JAIL	195.75	33.896103	703,708		703,708	25,499	729,208
403000 LOL - JAIL	21.50	3.722944	77,291		77,291	2,801	80,092
Schedule .4 Total for PROF. STANDARDS	577.50	100.000000	2,076,074		2,076,074	75,228	2,151,303

Allocation Basis: Number Of S.O. Regular Employees (FTE)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 401000 SHERIFF'S OFFICE ADMIN

Receiving Department	Total	EXEC ADMIN	BUSINESS ADMIN	TRAINING	LAW ENFORCEMENT TECH
401000 LOL - S.O. ADMIN	190,238	62,655	40,130	31,576	0
402000 DISTRICT PATROL	2,832,188	650,661	373,474	745,192	542,824
402000 LOL - LAW ENF SVCS	1,161,764	281,740	162,525	284,183	207,009
402005 GF PATROL OPERATIONS	1,458,588	350,371	171,220	404,172	294,413
402010 GF INVESTIGATIONS	729,689	151,292	100,324	195,771	142,606
402015 GF RECORDS	187,901	49,330	57,921	0	0
402020 GF PUBLIC AFFAIRS	67,086	22,368	16,052	6,315	0
402030 GF CIVIL	137,938	37,130	42,136	0	0
403000 JAIL	2,965,334	809,362	523,693	903,072	0
403000 LOL - JAIL	345,086	93,802	57,519	113,673	0
Direct Bill	0	0	0	0	0
Total	10,075,813	2,508,710	1,544,995	2,683,954	1,186,852

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 401000 SHERIFF'S OFFICE ADMIN

<u>Receiving Department</u>	<u>PROF. STANDARDS</u>
401000 LOL - S.O. ADMIN	55,878
402000 DISTRICT PATROL	520,038
402000 LOL - LAW ENF SVCS	226,306
402005 GF PATROL OPERATIONS	238,413
402010 GF INVESTIGATIONS	139,695
402015 GF RECORDS	80,651
402020 GF PUBLIC AFFAIRS	22,351
402030 GF CIVIL	58,672
403000 JAIL	729,208
403000 LOL - JAIL	80,092
 Direct Bill	 0
 Total	 <u>2,151,303</u>

**WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 403005 JAIL ADMIN**

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 403005 JAIL ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,720,815			1,720,815
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total To Be Allocated:	1,720,815			1,720,815

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 403005 JAIL ADMIN

	Total	G&A	JAIL ADMIN.
Other Expense & Cost			
PERSONAL SERVICES	1,573,567	0	1,573,567
MATLS & SUPPLIES	147,248	0	147,248
INTERFUND EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
CONTINGENCY	0	0	0
LESS REVENUE	0	0	0
Departmental Total			
Expenditures Per Financial Statement	1,720,815		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,720,815	0	1,720,815
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,720,815	0	1,720,815
Allocation Step 2			
2nd Allocation	0	0	0
Total For 403005 JAIL ADMIN			
Schedule .3 Total	1,720,815	0	1,720,815

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 403005 JAIL ADMIN

Activity - JAIL ADMIN.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
403000 JAIL COMMISSARY	1.00	0.475624	8,185		8,185		8,185
403000 LOL - JAIL	21.50	10.225922	175,969		175,969		175,969
403010 JAIL HOUSING	108.75	51.724138	890,077		890,077		890,077
403025 JAIL INTAKE/RELEASE	79.00	37.574316	646,584		646,584		646,584
Schedule .4 Total for JAIL ADMIN.	210.25	100.000000	1,720,815		1,720,815	0	1,720,815

Allocation Basis: Number Of Regular Employees (FTE) For Jail Admin Exclude 100-403005

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 403005 JAIL ADMIN

Receiving Department	Total	JAIL ADMIN.
403000 JAIL COMMISSARY	8,185	8,185
403000 LOL - JAIL	175,969	175,969
403010 JAIL HOUSING	890,077	890,077
403025 JAIL INTAKE/RELEASE	646,584	646,584
Direct Bill	0	0
Total	<u>1,720,815</u>	<u>1,720,815</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 503000 JUVENILE ADMIN

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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 503000 JUVENILE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,509,299			2,509,299
Inbound Costs:				
101000 BOARD OF COMMIS	3,790	4,272	8,062	
151000 ADMIN OFFICE	19,410	3,289	22,699	
251000 COUNTY AUDITOR	4,380	498	4,878	
311000 DEI	5,630	779	6,409	
321000 COUNTY EMERGENCY MGMT	5,687	1,126	6,813	
351010 SS-ADMIN	2,718	269	2,987	
351500 FINANCIAL MGMT	8,448	1,126	9,574	
352000 HUMAN RESOURCE	35,799	4,036	39,835	
352500 INFO TECHNOLOGY SVCS	139,039	9,639	148,678	
353000 PURCHASING	402	20	421	
353500 FACILITIES MANAGEMENT	36,538	1,712	38,250	
357010 LIABILITY INSUR	15,273	225	15,498	
503000 JUVENILE ADMIN		454,464	454,464	
BUILDING DEPRECIATION		8,210	8,210	
Total Allocated Additions:	<u>277,115</u>	<u>489,664</u>	<u>766,779</u>	766,779
Total To Be Allocated:	<u>2,786,414</u>	<u>489,664</u>		<u>3,276,078</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 503000 JUVENILE ADMIN

	Total	G&A	JUVENILE ADMIN
Other Expense & Cost			
PERSONNEL SERVICES	2,153,379	0	2,153,379
MATERIALS & SERVICES	353,420	0	353,420
OTHER EXPENSES	2,500	0	2,500
INTERFUND EXPENSES	0	0	0
CONTINGENCY	0	0	0
Departmental Total			
Expenditures Per Financial Statement	2,509,299		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,509,299	0	2,509,299
Allocation Step 1			
Inbound - All Others	277,115	277,115	0
Reallocate Admin Costs		(277,115)	277,115
Unallocated Costs	0	0	0
1st Allocation	2,786,414	0	2,786,414
Allocation Step 2			
Inbound - All Others	489,664	489,664	0
Reallocate Admin Costs		(489,664)	489,664
Unallocated Costs	0	0	0
2nd Allocation	489,664	0	489,664
Total For 503000 JUVENILE ADMIN			
Schedule .3 Total	3,276,078	0	3,276,078

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 503000 JUVENILE ADMIN

Activity - JUVENILE ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
501005 JUVENILE BASIC SERVICES	6,755.00	67.550000	1,882,222		1,882,222	395,231	2,277,453
501005 LOL-JUVENILE BASIC SVCS	214.00	2.140000	59,629		59,629	12,521	72,150
501010 JUVENILE SHELTER CARE	178.00	1.780000	49,598		49,598	10,415	60,013
501015 JUV SECURE DETENTION	438.00	4.380000	122,045		122,045	25,627	147,672
501025 HOME DETENTION	39.00	0.390000	10,867		10,867	2,282	13,149
502000 CONCILIATION PROGRAM	92.00	0.920000	25,635		25,635	5,383	31,018
503000 JUVENILE ADMIN	1,631.00	16.310000	454,464		454,464		454,464
504005 DOWNSIZING	115.00	1.150000	32,044		32,044	6,729	38,772
504020 JUVENILE RESTITUTION	42.00	0.420000	11,703		11,703	2,457	14,160
505015 SUBSTANCE ABUSE PROGRAMS	312.00	3.120000	86,936		86,936	18,255	105,191
505020 COMM & VICTIM SVCS	53.00	0.530000	14,768		14,768	3,101	17,869
505025 SHELTER CARE SUPPLEMENT	131.00	1.310000	36,502		36,502	7,665	44,167
Schedule .4 Total for JUVENILE ADMIN	10,000.00	100.000000	2,786,414		2,786,414	489,664	3,276,078

Allocation Basis: Time And Salary Allocation
Allocation Source: Juvenile Admin Records

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 503000 JUVENILE ADMIN

Receiving Department	Total	JUVENILE ADMIN
501005 JUVENILE BASIC SERVICES	2,277,453	2,277,453
501005 LOL-JUVENILE BASIC SVCS	72,150	72,150
501010 JUVENILE SHELTER CARE	60,013	60,013
501015 JUV SECURE DETENTION	147,672	147,672
501025 HOME DETENTION	13,149	13,149
502000 CONCILIATION PROGRAM	31,018	31,018
503000 JUVENILE ADMIN	454,464	454,464
504005 DOWNSIZING	38,772	38,772
504020 JUVENILE RESTITUTION	14,160	14,160
505015 SUBSTANCE ABUSE PROGRAMS	105,191	105,191
505020 COMM & VICTIM SVCS	17,869	17,869
505025 SHELTER CARE SUPPLEMENT	44,167	44,167
Direct Bill	0	0
Total	3,276,078	3,276,078

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 703030 PUBLIC HEALTH

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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 703030 PUBLIC HEALTH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,685,386			5,685,386
Deductions:				
51495 TELEPHONE MONTHLY	0			
51515 OFFICE SPACE	43,340			
INTERNAL SERVICE CHARGES	-4,572,976			
INTRADEPT CHARGES	-205,075			
CAPITAL OUTLAY	0			
Total Deductions:	-4,734,711			-4,734,711
Inbound Costs:				
703030 PUBLIC HEALTH		142,373	142,373	
704005 HHS ADMIN		169,896	169,896	
Total Allocated Additions:		312,269	312,269	312,269
Total To Be Allocated:	950,675	312,269		1,262,944

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 703030 PUBLIC HEALTH

	Total	G&A	DEPT ADMIN	PROF. SERVICES
Wages & Benefits				
SALARIES & WAGES	314,717	0	314,717	0
FRINGE BENEFITS	157,565	0	157,565	0
Other Expense & Cost				
51285 PROFESSIONAL SVCS	404,296	0	0	404,296
*51495 TELEPHONE MONTHLY	0	0	0	0
*51515 OFFICE SPACE	(43,340)	0	0	0
*INTERNAL SERVICE CHARGES	4,572,976	0	0	0
OTHER MATERIALS & SUPPLIES	59,097	0	59,097	0
OTHER SPEC EXPENSES	15,000	0	15,000	0
INTERDEPT CHARGES	0	0	0	0
*INTRADEPT CHARGES	205,075	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	5,685,386			
Deductions				
*Total Disallowed Costs	(4,734,711)	0	0	0
Functional Cost	950,675	0	546,379	404,296
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	950,675	0	546,379	404,296
Allocation Step 2				
Inbound - All Others	312,269	312,269	0	0
Reallocate Admin Costs		(312,269)	179,470	132,799
Unallocated Costs	0	0	0	0
2nd Allocation	312,269	0	179,470	132,799
Total For 703030 PUBLIC HEALTH				
Schedule .3 Total	1,262,944	0	725,849	537,095

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 703030 PUBLIC HEALTH

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
701000 EMERGENCY MEDICAL SVCS	2.24	2.240224	12,240		12,240	4,721	16,961
703005 ENVIRONMENT HEALTH	12.27	12.271227	67,047		67,047	25,858	92,906
703010 COMMUNICABLE DISEASE	16.20	16.201621	88,522		88,522	34,141	122,663
703015 MEDICAL EXAMINER	4.72	4.720472	25,792		25,792	9,947	35,739
703025 MATERNAL & CHILD HEALTH	10.37	10.371037	56,665		56,665	21,854	78,519
703030 PUBLIC HEALTH	14.83	14.831483	81,036		81,036		81,036
703035 HEPP	4.74	4.740474	25,901		25,901	9,989	35,890
703040 VITAL RECORDS	1.88	1.880188	10,273		10,273	3,962	14,235
703045 WIC	13.66	13.661366	74,643		74,643	28,788	103,430
703050 PH Emergency Preparedness	4.30	4.300430	23,497		23,497	9,062	32,559
705000 CHILDREN & FAMILY SVCS	14.78	14.781478	80,763		80,763	31,148	111,911
Schedule .4 Total for DEPT ADMIN	99.99	100.000000	546,379		546,379	179,470	725,849

Allocation Basis: Allocation Weighted @75% FTE & 25% Budget Appropriation
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 703030 PUBLIC HEALTH

Activity - PROF. SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
703005 ENVIRONMENT HEALTH	12.27	12.552430	50,749		50,749	19,651	70,400
703010 COMMUNICABLE DISEASE	16.20	16.572888	67,004		67,004	25,945	92,948
703015 MEDICAL EXAMINER	4.72	4.828645	19,522		19,522	7,559	27,081
703025 MATERNAL & CHILD HEALTH	10.37	10.608696	42,891		42,891	16,608	59,498
703030 PUBLIC HEALTH	14.83	15.171355	61,337		61,337		61,337
703035 HEPP	4.74	4.849105	19,605		19,605	7,591	27,196
703040 VITAL RECORDS	1.88	1.923274	7,776		7,776	3,011	10,787
703045 WIC	13.66	13.974425	56,498		56,498	21,877	78,375
703050 PH Emergency Preparedness	4.30	4.398977	17,785		17,785	6,887	24,672
705000 CHILDREN & FAMILY SVCS	14.78	15.120205	61,130		61,130	23,671	84,801
Schedule .4 Total for PROF. SERVICES	97.75	100.000000	404,296		404,296	132,799	537,095

Allocation Basis: Allocation Weighted @75% FTE & 25% Budget Appropriation

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 703030 PUBLIC HEALTH

Receiving Department	Total	DEPT ADMIN	PROF. SERVICES
701000 EMERGENCY MEDICAL SVCS	16,961	16,961	0
703005 ENVIRONMENT HEALTH	163,306	92,906	70,400
703010 COMMUNICABLE DISEASE	215,611	122,663	92,948
703015 MEDICAL EXAMINER	62,820	35,739	27,081
703025 MATERNAL & CHILD HEALTH	138,018	78,519	59,498
703030 PUBLIC HEALTH	142,373	81,036	61,337
703035 HEPP	63,086	35,890	27,196
703040 VITAL RECORDS	25,022	14,235	10,787
703045 WIC	181,805	103,430	78,375
703050 PH Emergency Preparedness	57,230	32,559	24,672
705000 CHILDREN & FAMILY SVCS	196,712	111,911	84,801
Direct Bill	0	0	0
Total	1,262,944	725,849	537,095

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 704005 HHS ADMIN

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.

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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 704005 HHS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,534,553			3,534,553
Deductions:				
OTHER SPEC EXPENSES	-12,000			
Total Deductions:	-12,000			-12,000
Inbound Costs:				
352500 INFO TECHNOLOGY SVCS	35,696	2,229	37,925	
Total Allocated Additions:	35,696	2,229	37,925	37,925
Total To Be Allocated:	3,558,249	2,229		3,560,478

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 704005 HHS ADMIN

	Total	G&A	DEPT ADMIN	HHS DIRECTOR**
Wages & Benefits				
SALARIES & WAGES	1,833,832	0	1,833,832	0
FRINGE BENEFITS	844,225	0	844,225	0
Other Expense & Cost				
MATERIALS & SUPPLIES	844,496	0	844,496	0
*OTHER SPEC EXPENSES	12,000	0	0	0
CONTINGENCY	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	3,534,553			
Deductions				
*Total Disallowed Costs	(12,000)	0	0	0
Functional Cost	3,522,553	0	3,522,553	0
Allocation Step 1				
Inbound - All Others	35,696	35,696	0	0
Reallocate Admin Costs		(35,696)	35,696	0
Unallocated Costs	0	0	0	0
1st Allocation	3,558,249	0	3,558,249	0
Allocation Step 2				
Inbound - All Others	2,229	2,229	0	0
Reallocate Admin Costs		(2,229)	2,229	0
Unallocated Costs	0	0	0	0
2nd Allocation	2,229	0	2,229	0
Total For 704005 HHS ADMIN				
Schedule .3 Total	3,560,478	0	3,560,478	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 704005 HHS ADMIN

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
701000 EMERGENCY MEDICAL SVCS	0.71	0.733774	26,110		26,110	17	26,127
703005 ENVIRONMENT HEALTH	4.23	4.371641	155,554		155,554	102	155,656
703010 COMMUNICABLE DISEASE	5.55	5.735841	204,095		204,095	134	204,230
703015 MEDICAL EXAMINER	1.63	1.684580	59,942		59,942	39	59,981
703020 SOLID WASTE & RECYCLING	3.24	3.348491	119,148		119,148	78	119,226
703025 MATERNAL & CHILD HEALTH	3.51	3.627532	129,077		129,077	85	129,162
703030 PUBLIC HEALTH	4.62	4.774700	169,896		169,896		169,896
703035 HEPP	1.58	1.632906	58,103		58,103	38	58,141
703040 VITAL RECORDS	0.66	0.682100	24,271		24,271	16	24,287
703045 WIC	4.78	4.940058	175,780		175,780	116	175,895
703050 PH Emergency Preparedness	1.49	1.539893	54,793		54,793	36	54,829
705000 CHILDREN & FAMILY SVCS	4.63	4.785035	170,263		170,263	112	170,375
706000 HUMAN SERVICES	0.59	0.609756	21,697		21,697	14	21,711
706010 MENTAL HEALTH SERVICES	12.42	12.835883	456,733		456,733	300	457,033
706015 CHILDREN'S HUMAN SERVICES	0.36	0.372055	13,239		13,239	9	13,247
706020 ALCOHOL & DRUG SERVICES Center for Addictions Triage & Treatment	2.43	2.511368	89,361		89,361	59	89,420
706500 Developmental Disabilities Servic	4.68	4.836709	172,102		172,102	113	172,215
708700 COORDINATED CARE ORG	21.14	21.847872	777,402		777,402	512	777,913
709000 ANIMAL SERVICES	6.05	6.252584	222,482		222,482	146	222,629
709000 ANIMAL SERVICES	5.09	5.260438	187,179		187,179	123	187,303
751000 VETERANS SERVICES	2.13	2.201323	78,329		78,329	52	78,380
752000 AGENCY ON AGING	5.24	5.415461	192,696		192,696	127	192,822
Schedule .4 Total for DEPT ADMIN	96.76	100.000000	3,558,249		3,558,249	2,229	3,560,478

Allocation Basis: Weighted 75% FTE And 25% Budget Appropriations

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 704005 HHS ADMIN**

Receiving Department	Total	DEPT ADMIN
701000 EMERGENCY MEDICAL SVCS	26,127	26,127
703005 ENVIRONMENT HEALTH	155,656	155,656
703010 COMMUNICABLE DISEASE	204,230	204,230
703015 MEDICAL EXAMINER	59,981	59,981
703020 SOLID WASTE & RECYCLING	119,226	119,226
703025 MATERNAL & CHILD HEALTH	129,162	129,162
703030 PUBLIC HEALTH	169,896	169,896
703035 HEPP	58,141	58,141
703040 VITAL RECORDS	24,287	24,287
703045 WIC	175,895	175,895
703050 PH Emergency Preparedness	54,829	54,829
705000 CHILDREN & FAMILY SVCS	170,375	170,375
706000 HUMAN SERVICES	21,711	21,711
706010 MENTAL HEALTH SERVICES	457,033	457,033
706015 CHILDREN'S HUMAN SERVICES	13,247	13,247
706020 ALCOHOL & DRUG SERVICES	89,420	89,420
Center for Addictions Triage & Treatment	172,215	172,215
706500 Developmental Disabilities Servic	777,913	777,913
708700 COORDINATED CARE ORG	222,629	222,629
709000 ANIMAL SERVICES	187,303	187,303
751000 VETERANS SERVICES	78,380	78,380
752000 AGENCY ON AGING	192,822	192,822
Direct Bill	0	0
Total	3,560,478	3,560,478

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department 706005 HUMAN SVCS ADMIN

The Human Service Admin function is responsible for the administration of the Division's operating programs. The Washington County Human Services Administration program allocates a portion of its costs to division admin.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department 706005 HUMAN SVCS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	883,864			883,864
Deductions:				
51280 - Services -contract, government,	0			
53010 - Interdpt chg-indirect charges	0			
53030 - Interdpt chg-ITS capital	0			
53505 - Intradpt chg - General	0			
53510 - Intradpt chg-Departmental	-384,585			
CAPITAL OUTLAY	0			
Total Deductions:	<u>-384,585</u>			-384,585
Total To Be Allocated:	<u>499,279</u>			<u>499,279</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department 706005 HUMAN SVCS ADMIN

	Total	G&A	HSO ADMIN	DEPT ADMIN**
Wages & Benefits				
SALARIES & WAGES	284,699	0	0	284,699
FRINGE BENEFITS	135,101	0	0	135,101
Other Expense & Cost				
*51280 - Services -contract, government,	0	0	0	0
51285 - Services -contract, government,	1,895	0	0	1,895
OTHER MATERIALS & SUPPLIES	51,884	0	0	51,884
OTHER EXPENDITURES	0	0	0	0
INTERFUND EXPENSES	0	0	0	0
*53010 - Interdpt chg-indirect charges	0	0	0	0
53025 - Interdpt chg-storage space - arch	0	0	0	0
*53030 - Interdpt chg-ITS capital	0	0	0	0
*53505 - Intradpt chg - General	0	0	0	0
*53510 - Intradpt chg-Departmental	384,585	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	25,700	25,700	0	0
Departmental Total				
Expenditures Per Financial Statement	883,864			
Deductions				
*Total Disallowed Costs	(384,585)	0	0	0
Functional Cost	499,279	25,700	0	473,579
Allocation Step 1				
Reallocate Admin Costs		(25,700)	0	25,700
Unallocated Costs	(499,279)	0	0	(499,279)
1st Allocation	0	0	0	0
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 706005 HUMAN SVCS ADMIN				
Schedule .3 Total	0	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department 706005 HUMAN SVCS ADMIN

Activity - HSO ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706000 HUMAN SERVICES	100	100.000000	0		0		0
Schedule .4 Total for HSO ADMIN	100	100.000000	0		0	0	0

Allocation Basis: Direct Allocation To HSO
Allocation Source: HHS Admin Records

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department 706005 HUMAN SVCS ADMIN

Receiving Department	Total	HSO ADMIN
Direct Bill	0	0
Total	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEBT INTEREST

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.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEBT INTEREST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,761			13,761
Total To Be Allocated:	13,761			13,761

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEBT INTEREST

	Total	G&A	BLDG DEBT INTEREST
Other Expense & Cost			
PSB - City of Hillsboro space	7,331	0	7,331
PSB - Clean Water Services space	6,430	0	6,430
CONTINGENCY	0	0	0
Departmental Total			
Expenditures Per Financial Statement	13,761		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	13,761	0	13,761
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	13,761	0	13,761
Allocation Step 2			
2nd Allocation	0	0	0
Total For BUILDING DEBT INTEREST			
Schedule .3 Total	13,761	0	13,761

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEBT INTEREST

Activity - BLDG DEBT INTEREST

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,120	0.384102	53		53		53
151000 ADMIN OFFICE	5,019	1.721258	237		237		237
201000 COUNTY COUNSEL	4,648	1.594024	219		219		219
251000 COUNTY AUDITOR	595	0.204054	28		28		28
301000 ELECTIONS	9,868	3.384215	466		466		466
302000 ASSESSMENT & TAXATION	19,689	6.752312	929		929		929
351010 SS-ADMIN	1,175	0.402964	55		55		55
351500 FINANCIAL MGMT	3,351	1.149220	158		158		158
352000 HUMAN RESOURCE	6,255	2.145143	295		295		295
352500 INFO TECHNOLOGY SVCS	14,911	5.113705	704		704		704
353000 PURCHASING	784	0.268872	37		37		37
353500 FACILITIES MANAGEMENT	15,657	5.369544	739		739		739
354500 INTERNAL SERVICES	6,285	2.155431	297		297		297
401000 SHERIFF'S OFFICE ADMIN	4,052	1.389627	191		191		191
402000 DISTRICT PATROL	9,155	3.139693	432		432		432
402000 LOL - LAW ENF SVCS	1,801	0.617650	85		85		85
451000 DISTRICT ATTORNEY	20,050	6.876117	946		946		946
451000 LOL-DISTRICT ATTORNEY	4,802	1.646839	227		227		227
501000 JUVENILE	14,118	4.841746	666		666		666
501000 LOL-JUVENILE	600	0.205769	28		28		28
551000 COMMUNITY CORRECTIONS	14,422	4.946003	681		681		681
551500 LOL COMM CORRECTIONS	2,716	0.931448	128		128		128
601000 LONG RANGE PLANNING	4,168	1.429409	197		197		197
602000 CURRENT PLANNING	5,093	1.746637	240		240		240
602000 BUILDING SERVICES	8,642	2.963761	408		408		408
603000 SURVEY PUBLIC LAND CNR	1,127	0.386503	53		53		53
603000 SURVEY	1,053	0.361125	50		50		50
604000 LUT ADMINISTRATION	3,250	1.114583	153		153		153
703000 PUBLIC HEALTH	17,844	6.119572	842		842		842
704000 HHS ADMINISTRATION	2,290	0.785352	108		108		108
801000 WASH CO JUSTICE COURT	4,340	1.488396	205		205		205
971000 COOP LIBRARY SERVICES	3,867	1.326182	183		183		183
STATE COURTS	78,842	27.038744	3,721		3,721		3,721
Schedule .4 Total for BLDG DEBT INTEREST	291,589	100.000000	13,761		13,761	0	13,761

Allocation Basis: Office Building Square Footage
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total	BLDG DEBT INTEREST
101000 BOARD OF COMMIS	53	53
151000 ADMIN OFFICE	237	237
201000 COUNTY COUNSEL	219	219
251000 COUNTY AUDITOR	28	28
301000 ELECTIONS	466	466
302000 ASSESSMENT & TAXATION	929	929
351010 SS-ADMIN	55	55
351500 FINANCIAL MGMT	158	158
352000 HUMAN RESOURCE	295	295
352500 INFO TECHNOLOGY SVCS	704	704
353000 PURCHASING	37	37
353500 FACILITIES MANAGEMENT	739	739
354500 INTERNAL SERVICES	297	297
401000 SHERIFF'S OFFICE ADMIN	191	191
402000 DISTRICT PATROL	432	432
402000 LOL - LAW ENF SVCS	85	85
451000 DISTRICT ATTORNEY	946	946
451000 LOL-DISTRICT ATTORNEY	227	227
501000 JUVENILE	666	666
501000 LOL-JUVENILE	28	28
551000 COMMUNITY CORRECTIONS	681	681
551500 LOL COMM CORRECTIONS	128	128
601000 LONG RANGE PLANNING	197	197
602000 CURRENT PLANNING	240	240
602000 BUILDING SERVICES	408	408
603000 SURVEY PUBLIC LAND CNR	53	53
603000 SURVEY	50	50
604000 LUT ADMINISTRATION	153	153
703000 PUBLIC HEALTH	842	842
704000 HHS ADMINISTRATION	108	108
801000 WASH CO JUSTICE COURT	205	205
971000 COOP LIBRARY SERVICES	183	183
STATE COURTS	3,721	3,721
Direct Bill	0	0
Total	13,761	13,761

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION

The County has implemented a policy regarding capitalization of fixed assets in accordance with GASB requirements. The County's fixed assets records provide the historical or original acquisition cost, includes the cost of major improvements, and the annual depreciation cost. Federal cost principles provide for depreciation as an allowable expense for cost allocation purposes (2 CFR 200.436). The County maintains depreciation inventory in its fixed asset system; the two charges below are from that system.

- **Building and Component Equipment Depreciation**- This function allocates building depreciation to County programs based on square feet occupied by organization unit or program, where applicable.
- **General Fund Equipment Depreciation** - This 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 24-25
Based on the Adopted Budget from FY 23-24
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,739,668			4,739,668
Total To Be Allocated:	4,739,668			4,739,668

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	G&A	BUILDING & COMPONENT	GF EQUIPMENT
Other Expense & Cost				
BLDG & COMPONENT DEPRECIATION	4,661,499	0	4,661,499	0
GF EQUIPMENT DEPRECIATION	78,169	0	0	78,169
CONTINGENCY	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	4,739,668			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	4,739,668	0	4,661,499	78,169
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	4,739,668	0	4,661,499	78,169
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For BUILDING DEPRECIATION				
Schedule .3 Total	4,739,668	0	4,661,499	78,169

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING & COMPONENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	1,173	0.114462	5,336		5,336		5,336
151000 ADMIN OFFICE	5,889	0.574650	26,787		26,787		26,787
201000 COUNTY COUNSEL	4,987	0.486633	22,684		22,684		22,684
251000 COUNTY AUDITOR	1,394	0.136027	6,341		6,341		6,341
301000 ELECTIONS	17,454	1.703167	79,393		79,393		79,393
302000 ASSESSMENT & TAXATION	22,407	2.186482	101,923		101,923		101,923
311000 DEI	790	0.077088	3,593		3,593		3,593
321000 COUNTY EMERGENCY MGMT	2,788	0.272054	12,682		12,682		12,682
351010 SS-ADMIN	608	0.059329	2,766		2,766		2,766
351500 FINANCIAL MGMT	6,261	0.610950	28,479		28,479		28,479
352000 HUMAN RESOURCE	6,168	0.601875	28,056		28,056		28,056
352500 INFO TECHNOLOGY SVCS	13,631	1.330117	62,003		62,003		62,003
353000 PURCHASING	1,248	0.121780	5,677		5,677		5,677
353500 FACILITIES MANAGEMENT	19,781	1.930236	89,978		89,978		89,978
354000 FLEET MANAGEMENT	7,085	0.691356	32,228		32,228		32,228
354500 INTERNAL SERVICES	4,871	0.475314	22,157		22,157		22,157
356005 PARKS	9,709	0.947407	44,163		44,163		44,163
356010 METZGER PARK	3,907	0.381246	17,772		17,772		17,772
357500 RISK MANAGEMENT	1,840	0.179548	8,370		8,370		8,370
401000 SHERIFF'S OFFICE ADMIN	30,561	2.982152	139,013		139,013		139,013
401000 LOL - S.O. ADMIN	9,079	0.885932	41,298		41,298		41,298
402000 LAW ENF SVCS	72,720	7.096040	330,782		330,782		330,782
402000 DISTRICT PATROL	32,808	3.201415	149,234		149,234		149,234
402000 LOL - LAW ENF SVCS	13,126	1.280839	59,706		59,706		59,706
403000 JAIL	254,910	24.874194	1,159,510		1,159,510		1,159,510
403000 JAIL COMMISSARY	185	0.018052	841		841		841
403000 LOL - JAIL	20,722	2.022059	94,258		94,258		94,258
403500 JAIL HEALTH CARE	177	0.017272	805		805		805
451000 DISTRICT ATTORNEY	27,811	2.713806	126,504		126,504		126,504
451000 LOL-DISTRICT ATTORNEY	5,777	0.563721	26,278		26,278		26,278
501000 JUVENILE	18,293	1.785036	83,209		83,209		83,209
501000 LOL-JUVENILE	1,354	0.132124	6,159		6,159		6,159
502000 CONCILIATION PROGRAM	564	0.055035	2,565		2,565		2,565
503000 JUVENILE ADMIN	1,805	0.176132	8,210		8,210		8,210
504000 JUVENILE GRANTS	564	0.055035	2,565		2,565		2,565
505000 STATE HIGH-RISK PREVENT	2,539	0.247756	11,549		11,549		11,549
551000 COMMUNITY CORRECTIONS	55,709	5.436101	253,404		253,404		253,404
551500 LOL COMM CORRECTIONS	26,019	2.538942	118,353		118,353		118,353
601000 LONG RANGE PLANNING	6,227	0.607633	28,325		28,325		28,325
602000 CURRENT PLANNING	5,374	0.524397	24,445		24,445		24,445
602000 BUILDING SERVICES	10,320	1.007029	46,943		46,943		46,943
603000 ENGINEERING	10,226	0.997856	46,515		46,515		46,515
603000 SURVEY PUBLIC LAND CNR	629	0.061378	2,861		2,861		2,861
603000 SURVEY	1,933	0.188623	8,793		8,793		8,793
604000 LUT ADMINISTRATION	7,290	0.711360	33,160		33,160		33,160
605000 CAPITAL PROJECT MGMT	9,933	0.969265	45,182		45,182		45,182
606000 LUT OPS & MAINT	24,533	2.393938	111,593		111,593		111,593
651000 HOUSING SERVICES	11,062	1.079433	50,318		50,318		50,318
653000 Metro SHS	17,846	1.741418	81,176		81,176		81,176
701000 EMERGENCY MEDICAL SVCS	744	0.072600	3,384		3,384		3,384
703000 PUBLIC HEALTH	35,679	3.481568	162,293		162,293		162,293
704000 HHS ADMINISTRATION	2,261	0.220629	10,285		10,285		10,285

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - BUILDING & COMPONENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
705000 CHILDREN & FAMILY SVCS	1,347	0.131441	6,127		6,127		6,127
706000 HUMAN SERVICES	8,909	0.869343	40,524		40,524		40,524
706500 Developmental Disabilities Servc	16,694	1.629006	75,936		75,936		75,936
708900 MH URGENT CARE CTR	10,239	0.999125	46,574		46,574		46,574
709000 ANIMAL SERVICES	9,095	0.887493	41,370		41,370		41,370
751000 VETERANS SERVICES	3,407	0.332456	15,497		15,497		15,497
752000 AGENCY ON AGING	2,812	0.274396	12,791		12,791		12,791
801000 WASH CO JUSTICE COURT	4,377	0.427109	19,910		19,910		19,910
851000 LAW LIBRARY	3,759	0.366804	17,099		17,099		17,099
901000 COMMUNITY DEVELOPMENT	1,501	0.146468	6,828		6,828		6,828
902000 HOME FUND	321	0.031323	1,460		1,460		1,460
903000 AIR QUALITY	321	0.031323	1,460		1,460		1,460
951000 AGRICULTURE	6,570	0.641103	29,885		29,885		29,885
961000 WATERMASTER	1,810	0.176620	8,233		8,233		8,233
971000 COOP LIBRARY SERVICES	7,392	0.721314	33,624		33,624		33,624
971015 WEST SLOPE LIBRARY	1,000	0.097580	4,549		4,549		4,549
981000 FAIR COMPLEX	300	0.029274	1,365		1,365		1,365
984000 EVENT CENTER OPS	11,581	1.130077	52,679		52,679		52,679
RIDE CONNECTION	171	0.016686	778		778		778
STATE COURTS	81,605	7.963040	371,197		371,197		371,197
TUALATIN RIVER WATERSHED COUNCIL	471	0.045960	2,142		2,142		2,142
WCCCA (911 Center)	344	0.033568	1,565		1,565		1,565
Schedule .4 Total for BUILDING & COMPONENT	1,024,797	100.000000	4,661,499		4,661,499	0	4,661,499

Allocation Basis: Bldg Depreciation Square Footage
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION

Activity - GF EQUIPMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301000 ELECTIONS	14,068	17.996674	14,068		14,068		14,068
302000 ASSESSMENT & TAXATION	3,497	4.473583	3,497		3,497		3,497
356005 PARKS	4,365	5.583984	4,365		4,365		4,365
401000 SHERIFF'S OFFICE ADMIN	4,353	5.568632	4,353		4,353		4,353
402000 LAW ENF SVCS	14,734	18.848663	14,734		14,734		14,734
403000 JAIL	29,527	37.772803	29,527		29,527		29,527
501000 JUVENILE	623	0.796981	623		623		623
703000 PUBLIC HEALTH	7,003	8.958680	7,003		7,003		7,003
Schedule .4 Total for GF EQUIPMENT	78,170	100.000000	78,169		78,169	0	78,169

Allocation Basis: Cost Of Equipment By Org Unit (General Fund)

Allocation Source: Fixed Asset Report

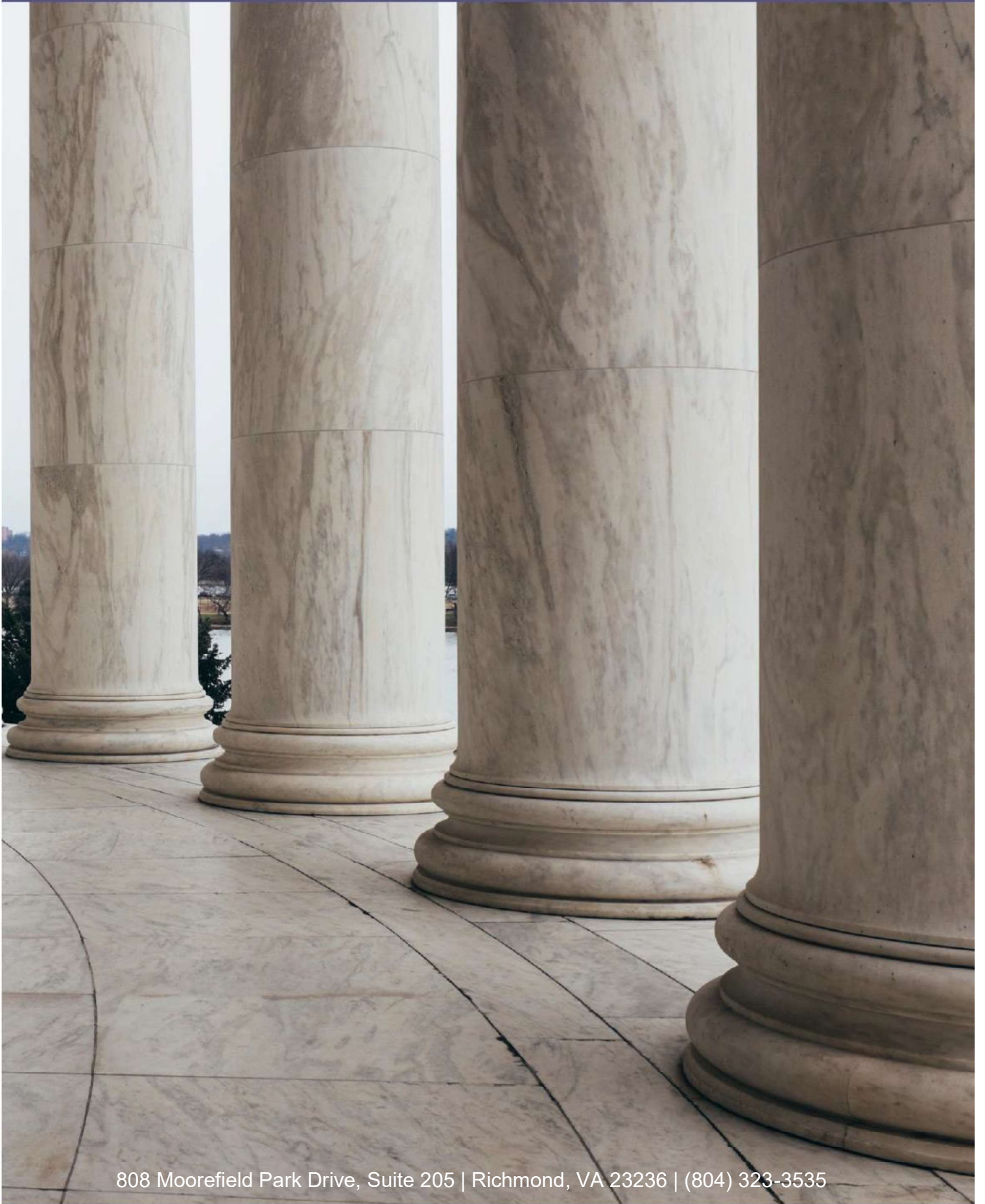
WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
101000 BOARD OF COMMIS	5,336	5,336	0
151000 ADMIN OFFICE	26,787	26,787	0
201000 COUNTY COUNSEL	22,684	22,684	0
251000 COUNTY AUDITOR	6,341	6,341	0
301000 ELECTIONS	93,461	79,393	14,068
302000 ASSESSMENT & TAXATION	105,420	101,923	3,497
311000 DEI	3,593	3,593	0
321000 COUNTY EMERGENCY MGMT	12,682	12,682	0
351010 SS-ADMIN	2,766	2,766	0
351500 FINANCIAL MGMT	28,479	28,479	0
352000 HUMAN RESOURCE	28,056	28,056	0
352500 INFO TECHNOLOGY SVCS	62,003	62,003	0
353000 PURCHASING	5,677	5,677	0
353500 FACILITIES MANAGEMENT	89,978	89,978	0
354000 FLEET MANAGEMENT	32,228	32,228	0
354500 INTERNAL SERVICES	22,157	22,157	0
356005 PARKS	48,528	44,163	4,365
356010 METZGER PARK	17,772	17,772	0
357500 RISK MANAGEMENT	8,370	8,370	0
401000 SHERIFF'S OFFICE ADMIN	143,366	139,013	4,353
401000 LOL - S.O. ADMIN	41,298	41,298	0
402000 LAW ENF SVCS	345,516	330,782	14,734
402000 DISTRICT PATROL	149,234	149,234	0
402000 LOL - LAW ENF SVCS	59,706	59,706	0
403000 JAIL	1,189,037	1,159,510	29,527
403000 JAIL COMMISSARY	841	841	0
403000 LOL - JAIL	94,258	94,258	0
403500 JAIL HEALTH CARE	805	805	0
451000 DISTRICT ATTORNEY	126,504	126,504	0
451000 LOL-DISTRICT ATTORNEY	26,278	26,278	0
501000 JUVENILE	83,832	83,209	623
501000 LOL-JUVENILE	6,159	6,159	0
502000 CONCILIATION PROGRAM	2,565	2,565	0
503000 JUVENILE ADMIN	8,210	8,210	0
504000 JUVENILE GRANTS	2,565	2,565	0
505000 STATE HIGH-RISK PREVENT	11,549	11,549	0
551000 COMMUNITY CORRECTIONS	253,404	253,404	0
551500 LOL COMM CORRECTIONS	118,353	118,353	0
601000 LONG RANGE PLANNING	28,325	28,325	0
602000 CURRENT PLANNING	24,445	24,445	0
602000 BUILDING SERVICES	46,943	46,943	0
603000 ENGINEERING	46,515	46,515	0
603000 SURVEY PUBLIC LAND CNR	2,861	2,861	0
603000 SURVEY	8,793	8,793	0
604000 LUT ADMINISTRATION	33,160	33,160	0
605000 CAPITAL PROJECT MGMT	45,182	45,182	0
606000 LUT OPS & MAINT	111,593	111,593	0
651000 HOUSING SERVICES	50,318	50,318	0
653000 Metro SHS	81,176	81,176	0
701000 EMERGENCY MEDICAL SVCS	3,384	3,384	0
703000 PUBLIC HEALTH	169,296	162,293	7,003
704000 HHS ADMINISTRATION	10,285	10,285	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 24-25
Based on the Adopted Budget from FY 23-24
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
705000 CHILDREN & FAMILY SVCS	6,127	6,127	0
706000 HUMAN SERVICES	40,524	40,524	0
706500 Developmental Disabilities Servic	75,936	75,936	0
708900 MH URGENT CARE CTR	46,574	46,574	0
709000 ANIMAL SERVICES	41,370	41,370	0
751000 VETERANS SERVICES	15,497	15,497	0
752000 AGENCY ON AGING	12,791	12,791	0
801000 WASH CO JUSTICE COURT	19,910	19,910	0
851000 LAW LIBRARY	17,099	17,099	0
901000 COMMUNITY DEVELOPMENT	6,828	6,828	0
902000 HOME FUND	1,460	1,460	0
903000 AIR QUALITY	1,460	1,460	0
951000 AGRICULTURE	29,885	29,885	0
961000 WATERMASTER	8,233	8,233	0
971000 COOP LIBRARY SERVICES	33,624	33,624	0
971015 WEST SLOPE LIBRARY	4,549	4,549	0
981000 FAIR COMPLEX	1,365	1,365	0
984000 EVENT CENTER OPS	52,679	52,679	0
RIDE CONNECTION	778	778	0
STATE COURTS	371,197	371,197	0
TUALATIN RIVER WATERSHED COUNCIL	2,142	2,142	0
WCCCA (911 Center)	1,565	1,565	0
Direct Bill	0	0	0
Total	4,739,668	4,661,499	78,169

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