



Washington County, Oregon

County-Wide - Full Cost

Department of Support Services Finance Division

Cost Allocation Plan

Based on Budget expenditures
for Fiscal Year 2023 – 2024

Washington County, Oregon

County-Wide - Full Cost

**Department of Support Services
Finance Division**

Cost Allocation Plan

Based on Budget expenditures
for Fiscal Year 2023 – 2024

**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 November 23, 2022 to establish cost allocations or billings for fiscal year ended June 30, 2024 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.

Digitally signed by

Gregory A. Munn

Name of Official

Munn

Date: 2023.03.20

13:46:34 -07'00'

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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) 2024.

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

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- Results

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

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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 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.

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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 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.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G - Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

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.

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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:

- 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 balance 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.

Schedule _6 – Department Roll Forward: Schedule _6 lists all roll forward information within a given department

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and calculates the amounts for each Receiving Department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column —*Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving 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 23-24
Based on the Adopted Budget from FY 22-23
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	259	0	0	753
151000 ADMIN OFFICE	0	374	0	0	1,087
201000 COUNTY COUNSEL	0	0	0	3,557	0
251000 COUNTY AUDITOR	0	528	0	0	1,583
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	4,534	0	0	1,656
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	1,028	0	3,643	514
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 2024	0	6,724	0	7,201	5,594
Roll Forwards	0	283	0	0	62
Fixed Costs	0	7,007	0	7,201	5,656

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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	6,020	61,564	14,924	7,689	4,316
151000 ADMIN OFFICE	16,122	189,204	40,717	31,899	12,302
201000 COUNTY COUNSEL	67,380	340,456	697	0	0
251000 COUNTY AUDITOR	5,017	26,842	3,826	13,431	1,178
302020 A&T-SS	273,807	2,190,457	0	0	0
311000 DEI	4,036	54,487	10,090	0	3,027
321000 COUNTY EMERGENCY MGMT	4,149	56,009	10,372	0	3,112
351010 SS-ADMIN	2,455	33,145	6,138	0	1,841
351500 FINANCIAL MGMT	23,118	235,887	80,946	32,402	34,620
352000 HUMAN RESOURCE	22,016	297,216	72,878	0	16,512
352500 INFO TECHNOLOGY SVCS	395,326	2,131,990	203,632	0	56,485
353000 PURCHASING	3,114	13,635	24,045	314	8,084
353500 FACILITIES MANAGEMENT	362,284	470,001	157,564	0	95,705
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	46,849	157,876	53,445	0	21,038
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	692	1,381	0	0	441
BUILDING DEPRECIATION	97,855	110,624	33,840	0	23,265
Allocated Costs for Fiscal 2024	1,330,238	6,370,773	713,115	85,735	281,926
Roll Forwards	(105,029)	(574,107)	(23,908)	1,969	(10,454)
Fixed Costs	1,225,209	5,796,666	689,207	87,704	271,472

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Central Service Departments	355500 BLDG EQUIP REPLACEMENT	356005 PARKS	356010 METZGER PARK	357005 LIFE INSURANCE	357010 WORKERS COMP INSURANCE
101000 BOARD OF COMMIS	9,400	6,228	293	478	4,283
151000 ADMIN OFFICE	15,227	18,280	454	860	6,816
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	6,378	145	26	388	2,847
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	5,045	0	0	0
321000 COUNTY EMERGENCY MGMT	0	5,186	0	0	0
351010 SS-ADMIN	0	3,069	0	0	0
351500 FINANCIAL MGMT	16,637	80,875	8,777	5,184	17,094
352000 HUMAN RESOURCE	0	27,520	0	0	0
352500 INFO TECHNOLOGY SVCS	0	103,941	1,148	0	0
353000 PURCHASING	5,786	9,141	3,228	1,057	1,028
353500 FACILITIES MANAGEMENT	0	140,731	53,207	0	0
357500 RISK MANAGEMENT	0	0	0	0	689,408
357010 LIABILITY INSUR	0	68,925	8,022	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	51,983	18,661	0	0
Allocated Costs for Fiscal 2024	53,426	521,069	93,817	7,968	721,476
Roll Forwards	767	(3,271)	(1,295)	277	(4,969)
Fixed Costs	54,193	517,798	92,522	8,245	716,507

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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	43,463	373	7,259	37,922	55
151000 ADMIN OFFICE	72,017	713	11,419	55,259	443
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	30,298	295	4,804	23,239	195
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	75,505	4,553	32,293	58,836	778
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	5,085	200	16,139	43,117	57
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 2024	226,366	6,133	71,915	218,374	1,527
Roll Forwards	5,066	222	3,551	3,983	47
Fixed Costs	231,432	6,355	75,466	222,357	1,574

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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	2,844	10,539	94,169	93,665	40,436
151000 ADMIN OFFICE	4,105	30,078	276,588	263,968	113,879
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	1,760	2,054	54,034	18,927	8,232
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	8,072	76,383	69,925	30,144
321000 COUNTY EMERGENCY MGMT	0	8,298	78,516	71,878	30,986
351010 SS-ADMIN	0	4,910	46,465	42,536	18,337
351500 FINANCIAL MGMT	6,768	17,918	192,079	110,118	61,963
352000 HUMAN RESOURCE	0	47,672	496,747	471,533	203,569
352500 INFO TECHNOLOGY SVCS	0	203,469	1,904,632	1,493,377	644,838
353000 PURCHASING	2,799	2,542	24,795	15,768	8,598
353500 FACILITIES MANAGEMENT	0	194,657	1,293,806	669,640	268,984
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	79,978	1,125,764	1,277,254	569,468
401000 SHERIFF'S OFFICE ADMIN	0	122,177	0	3,474,564	1,356,669
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	642	126
BUILDING DEPRECIATION	0	43,364	313,655	156,700	62,693
Allocated Costs for Fiscal 2024	18,276	775,729	5,977,630	8,230,496	3,418,923
Roll Forwards	1,988	(20,901)	(137,925)	(73,740)	(29,959)
Fixed Costs	20,264	754,828	5,839,705	8,156,756	3,388,964

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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	1,751,516	901,925	58,168	33,979	35,515
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 2024	1,751,516	901,925	58,168	33,979	35,515
Roll Forwards	6,279	3,222	157	91	152
Fixed Costs	1,757,795	905,147	58,325	34,070	35,667

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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	117,683
151000 ADMIN OFFICE	0	0	0	0	348,949
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	64,156
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	97,245
321000 COUNTY EMERGENCY MGMT	0	0	0	0	99,961
351010 SS-ADMIN	0	0	0	0	59,157
351500 FINANCIAL MGMT	0	0	0	0	141,817
352000 HUMAN RESOURCE	0	0	0	0	640,578
352500 INFO TECHNOLOGY SVCS	0	0	0	0	2,388,177
353000 PURCHASING	0	0	0	0	18,789
353500 FACILITIES MANAGEMENT	0	0	0	0	4,514,574
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	1,054,712
401000 SHERIFF'S OFFICE ADMIN	12,688	11,887	13,620	20,515	1,661,072
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	1,248,949
Allocated Costs for Fiscal 2024	12,688	11,887	13,620	20,515	12,455,819
Roll Forwards	34	78	52	19	(314,516)
Fixed Costs	12,722	11,965	13,672	20,534	12,141,303

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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	674	13,945	0	0	6,738
151000 ADMIN OFFICE	3,450	40,104	0	0	9,725
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	109	2,554	0	0	13,994
302020 A&T-SS	0	0	0	0	0
311000 DEI	504	10,847	0	0	0
321000 COUNTY EMERGENCY MGMT	519	11,150	0	0	0
351010 SS-ADMIN	307	6,598	0	0	0
351500 FINANCIAL MGMT	5,790	18,189	0	0	10,243
352000 HUMAN RESOURCE	2,752	71,910	0	0	0
352500 INFO TECHNOLOGY SVCS	11,317	251,476	0	0	304
353000 PURCHASING	943	1,800	0	0	4,129
353500 FACILITIES MANAGEMENT	3,182	358,152	0	0	3,045
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	1,525	131,299	0	0	216
401000 SHERIFF'S OFFICE ADMIN	0	221,027	0	0	0
403005 JAIL ADMIN	8,601	167,714	918,128	670,857	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	884	98,974	0	0	845
Allocated Costs for Fiscal 2024	40,556	1,405,740	918,128	670,857	49,238
Roll Forwards	(564)	(24,403)	(2,236)	(1,580)	17
Fixed Costs	39,992	1,381,337	915,892	669,277	49,255

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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	557	724	0	0	55
151000 ADMIN OFFICE	2,424	1,975	0	0	79
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	986	23	0	0	5
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	504	0	0	0
321000 COUNTY EMERGENCY MGMT	0	519	0	0	0
351010 SS-ADMIN	0	307	0	0	0
351500 FINANCIAL MGMT	17,536	1,168	0	0	1,353
352000 HUMAN RESOURCE	0	3,662	0	0	0
352500 INFO TECHNOLOGY SVCS	0	6,225	0	0	0
353000 PURCHASING	457	0	0	0	543
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	12,527	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 2024	21,960	27,634	0	0	2,034
Roll Forwards	5,566	(489)	0	0	124
Fixed Costs	27,526	27,145	0	0	2,158

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Central Service Departments	406060 TASKFORCE REIMBURSABLES	406065 CORNELIUS LAW ENF SVCS	409000 FORFEITURES	451000 DISTRICT ATTORNEY	451000 LOL- DISTRICT ATTORNEY
101000 BOARD OF COMMIS	365	0	0	64,984	16,415
151000 ADMIN OFFICE	527	0	0	192,747	48,314
201000 COUNTY COUNSEL	0	0	34,666	27,133	0
251000 COUNTY AUDITOR	31	0	0	35,378	2,741
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	53,730	13,369
321000 COUNTY EMERGENCY MGMT	0	0	0	55,231	13,743
351010 SS-ADMIN	0	0	0	32,685	8,133
351500 FINANCIAL MGMT	2,690	0	0	91,105	18,563
352000 HUMAN RESOURCE	0	0	0	293,088	72,928
352500 INFO TECHNOLOGY SVCS	0	0	0	1,376,023	282,197
353000 PURCHASING	0	0	0	17,225	571
353500 FACILITIES MANAGEMENT	0	0	0	589,052	123,861
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	21,629	174,042	44,078
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	1,406	337
BUILDING DEPRECIATION	0	0	0	132,551	27,592
Allocated Costs for Fiscal 2024	3,612	0	56,295	3,136,380	672,842
Roll Forwards	307	0	(324)	(108,415)	(23,808)
Fixed Costs	3,919	0	55,971	3,027,965	649,034

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Central Service Departments	501000 JUVENILE	501000 LOL- JUVENILE	501005 JUVENILE BASIC SERVICES	501005 LOL- JUVENILE BASIC SVCS	501010 JUVENILE SHELTER CARE
101000 BOARD OF COMMIS	24,945	6,512	0	0	0
151000 ADMIN OFFICE	72,241	18,691	0	0	0
201000 COUNTY COUNSEL	16,392	0	0	0	0
251000 COUNTY AUDITOR	15,314	1,182	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	19,676	5,045	0	0	0
321000 COUNTY EMERGENCY MGMT	20,225	5,186	0	0	0
351010 SS-ADMIN	11,969	3,069	0	0	0
351500 FINANCIAL MGMT	42,756	14,008	0	0	0
352000 HUMAN RESOURCE	107,328	27,520	0	0	0
352500 INFO TECHNOLOGY SVCS	610,224	107,985	0	0	0
353000 PURCHASING	62,918	8,998	0	0	0
353500 FACILITIES MANAGEMENT	362,033	29,030	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	113,133	16,592	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	2,091,114	66,375	55,519
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	990	42	0	0	0
BUILDING DEPRECIATION	88,014	6,467	0	0	0
Allocated Costs for Fiscal 2024	1,568,158	250,327	2,091,114	66,375	55,519
Roll Forwards	(57,873)	(7,749)	86,928	2,719	2,380
Fixed Costs	1,510,285	242,578	2,178,042	69,094	57,899

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Central Service Departments	501015 JUV SECURE DETENTION	501025 HOME DETENTION	502000 CONCILIATION PROGRAM	504000 JUVENILE GRANTS	504005 DOWNSIZING
101000 BOARD OF COMMIS	0	0	2,402	2,472	0
151000 ADMIN OFFICE	0	0	7,184	6,819	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	388	582	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	2,018	1,766	0
321000 COUNTY EMERGENCY MGMT	0	0	2,074	1,815	0
351010 SS-ADMIN	0	0	1,228	1,074	0
351500 FINANCIAL MGMT	0	0	25,873	7,943	0
352000 HUMAN RESOURCE	0	0	11,008	9,632	0
352500 INFO TECHNOLOGY SVCS	0	0	41,206	37,603	0
353000 PURCHASING	0	0	486	57	0
353500 FACILITIES MANAGEMENT	0	0	12,092	12,092	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	6,534	6,073	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	135,541	12,096	29,155	0	35,979
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	2,694	2,694	0
Allocated Costs for Fiscal 2024	135,541	12,096	144,341	90,621	35,979
Roll Forwards	5,736	520	846	(3,593)	1,535
Fixed Costs	141,277	12,616	145,187	87,028	37,514

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Central Service Departments	504020 JUVENILE RESTITUTION	505000 STATE HIGH-RISK PREVENT	505015 SUBSTANCE ABUSE PROGRAMS	505020 COMM & VICTIM SVCS	505025 SHELTER CARE SUPPLEMENT
101000 BOARD OF COMMIS	0	9,305	0	0	0
151000 ADMIN OFFICE	0	25,974	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	1,960	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	6,811	0	0	0
321000 COUNTY EMERGENCY MGMT	0	7,001	0	0	0
351010 SS-ADMIN	0	4,143	0	0	0
351500 FINANCIAL MGMT	0	16,666	0	0	0
352000 HUMAN RESOURCE	0	37,152	0	0	0
352500 INFO TECHNOLOGY SVCS	0	132,824	0	0	0
353000 PURCHASING	0	1,543	0	0	0
353500 FACILITIES MANAGEMENT	0	54,437	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	19,527	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	13,027	0	96,460	16,749	40,941
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	12,127	0	0	0
Allocated Costs for Fiscal 2024	13,027	329,469	96,460	16,749	40,941
Roll Forwards	3,369	(10,537)	5,138	715	1,769
Fixed Costs	16,396	318,932	101,598	17,464	42,710

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Central Service Departments	551000 COMMUNITY CORRECTIONS	551500 LOL COMM CORRECTIONS	601000 LONG RANGE PLANNING	602000 CURRENT PLANNING	602000 BUILDING SERVICES
101000 BOARD OF COMMIS	68,907	19,979	16,715	10,101	34,542
151000 ADMIN OFFICE	197,944	58,569	48,533	29,989	104,691
201000 COUNTY COUNSEL	11,648	0	250,198	15,764	11,718
251000 COUNTY AUDITOR	12,843	3,339	10,122	1,767	8,139
302020 A&T-SS	0	0	0	0	0
311000 DEI	53,478	16,144	13,253	8,229	27,254
321000 COUNTY EMERGENCY MGMT	54,972	16,595	13,624	8,458	28,015
351010 SS-ADMIN	32,531	9,821	8,062	5,006	16,579
351500 FINANCIAL MGMT	151,619	26,560	22,586	38,724	134,686
352000 HUMAN RESOURCE	366,633	122,551	72,295	44,885	148,663
352500 INFO TECHNOLOGY SVCS	1,088,902	263,318	298,367	227,355	865,817
353000 PURCHASING	23,681	5,056	10,257	3,878	8,084
353500 FACILITIES MANAGEMENT	1,084,456	489,802	133,509	115,220	221,264
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	401,500	119,473	40,919	34,682	214,741
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	1,012	191	292	357	606
BUILDING DEPRECIATION	266,081	124,274	29,742	25,668	49,291
Allocated Costs for Fiscal 2024	3,816,207	1,275,673	968,475	570,081	1,874,090
Roll Forwards	(81,239)	(28,941)	(28,285)	(13,496)	(29,336)
Fixed Costs	3,734,968	1,246,732	940,190	556,585	1,844,754

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Central Service Departments	603000 ENGINEERING	603000 SURVEY PUBLIC LAND CNR	603000 SURVEY	604000 LUT ADMINISTRATION	504500 ROAD FUND ADMIN
101000 BOARD OF COMMIS	34,192	2,567	2,990	15,836	17,918
151000 ADMIN OFFICE	96,067	9,809	10,004	46,085	48,188
201000 COUNTY COUNSEL	10,672	0	0	69,333	0
251000 COUNTY AUDITOR	7,052	1,574	1,175	2,749	20,293
302020 A&T-SS	0	0	0	0	0
311000 DEI	25,367	1,912	2,311	12,613	0
321000 COUNTY EMERGENCY MGMT	26,075	1,965	2,375	12,965	0
351010 SS-ADMIN	15,431	1,163	1,406	7,672	0
351500 FINANCIAL MGMT	99,065	26,217	34,943	38,501	47,050
352000 HUMAN RESOURCE	158,587	13,998	16,172	68,800	0
352500 INFO TECHNOLOGY SVCS	627,173	50,027	56,425	308,654	0
353000 PURCHASING	28,196	486	114	2,971	1,000
353500 FACILITIES MANAGEMENT	219,249	13,486	41,444	133,166	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	314,681	24,347	21,845	44,796	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	79	74	228	0
BUILDING DEPRECIATION	48,842	3,004	9,233	29,665	0
Allocated Costs for Fiscal 2024	1,710,648	150,634	200,508	794,035	134,448
Roll Forwards	(27,490)	142	1,178	(21,519)	2,457
Fixed Costs	1,683,158	150,776	201,686	772,516	136,905

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Central Service Departments	605000 CAPITAL PROJECT MGMT	606000 LUT OPS & MAINT	606500 TIF ROAD PROJECT	606500 MSTIP 3	606500 ROAD CAPITAL PROJECT
101000 BOARD OF COMMIS	29,998	84,604	0	152,009	34,688
151000 ADMIN OFFICE	86,363	225,244	0	219,389	50,064
201000 COUNTY COUNSEL	363,544	22,878	0	0	0
251000 COUNTY AUDITOR	5,496	20,985	0	92,363	21,078
302020 A&T-SS	0	0	0	0	0
311000 DEI	23,384	56,001	0	0	0
321000 COUNTY EMERGENCY MGMT	24,037	57,565	0	0	0
351010 SS-ADMIN	14,225	34,066	0	0	0
351500 FINANCIAL MGMT	35,330	196,141	522	243,737	57,624
352000 HUMAN RESOURCE	143,015	398,231	0	0	0
352500 INFO TECHNOLOGY SVCS	542,720	888,913	0	0	0
353000 PURCHASING	25,373	60,750	28	37,763	8,341
353500 FACILITIES MANAGEMENT	212,967	507,349	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	132,780	842,081	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	47,443	108,364	0	0	0
Allocated Costs for Fiscal 2024	1,686,675	3,503,172	551	745,260	171,795
Roll Forwards	(38,473)	(30,417)	360	14,592	4,106
Fixed Costs	1,648,202	3,472,755	911	759,852	175,901

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Central Service Departments	606500 OTIA CAP PROJECTS	606500 TDT	606500 NORTH BETHANY SDC	606500 BONNY SLOPE SDC	607000 Regional Transportation
101000 BOARD OF COMMIS	0	39,791	2,191	5,505	3,214
151000 ADMIN OFFICE	0	57,429	3,162	7,945	4,639
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	24,210	1,367	3,335	1,960
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	56,062	4,377	8,310	5,776
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	600	0	0	1,571
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 2024	0	178,092	11,096	25,094	17,159
Roll Forwards	0	5,161	316	600	272
Fixed Costs	0	183,253	11,412	25,694	17,431

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Central Service Departments	607500 MAINT LOCAL IMPROV DIST	608000 URBAN ROAD MAINT DIST	608500 NORTH BETHANY SERVICE DIST	609000 SPECIAL LIGHT DISTRICT #1	651000 HOUSING SERVICES
101000 BOARD OF COMMIS	7	10,092	17,332	2,017	55,804
151000 ADMIN OFFICE	565	19,756	25,014	4,033	160,690
201000 COUNTY COUNSEL	0	0	0	0	194,536
251000 COUNTY AUDITOR	33	1,153	10,496	1,671	1,450
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	43,388
321000 COUNTY EMERGENCY MGMT	0	0	0	0	44,600
351010 SS-ADMIN	0	0	0	0	26,393
351500 FINANCIAL MGMT	1,196	23,391	24,087	5,545	60,184
352000 HUMAN RESOURCE	0	0	0	0	236,672
352500 INFO TECHNOLOGY SVCS	0	0	0	0	873,660
353000 PURCHASING	0	3,713	628	514	13,883
353500 FACILITIES MANAGEMENT	0	0	0	0	228,647
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	142,427
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	50,819
Allocated Costs for Fiscal 2024	1,801	58,105	77,557	13,780	2,133,154
Roll Forwards	70	2,588	1,387	371	(52,718)
Fixed Costs	1,871	60,693	78,944	14,151	2,080,436

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Central Service Departments	652000 Metro Affordable Housing	653000 Metro SHS	661000 FEDERAL HOUSING PROG	662000 LOCAL FUND HOUSING PROG	663000 AFFORDABLE HOUSING POOL
101000 BOARD OF COMMIS	42,274	45,238	0	0	0
151000 ADMIN OFFICE	61,013	66,266	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	25,686	27,935	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	57,160	70,309	30,285	14,429	18,872
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	885	25,415	14,568	5,142	14,358
353500 FACILITIES MANAGEMENT	0	255,238	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	21,812	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	85,237	0	0	0
Allocated Costs for Fiscal 2024	187,018	597,449	44,853	19,571	33,230
Roll Forwards	3,045	(5,295)	2,971	937	1,059
Fixed Costs	190,063	592,154	47,824	20,508	34,289

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Central Service Departments	701000 EMERGENCY MEDICAL SVCS	703000 PUBLIC HEALTH	703005 ENVIRONMENT HEALTH	703010 COMMUNICABLE DISEASE	703015 MEDICAL EXAMINER
101000 BOARD OF COMMIS	2,203	94,214	0	0	0
151000 ADMIN OFFICE	6,422	278,372	0	0	0
201000 COUNTY COUNSEL	16,950	110,486	0	0	0
251000 COUNTY AUDITOR	126	52,363	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	1,362	77,316	0	0	0
321000 COUNTY EMERGENCY MGMT	1,400	79,476	0	0	0
351010 SS-ADMIN	829	47,032	0	0	0
351500 FINANCIAL MGMT	11,658	242,196	0	0	0
352000 HUMAN RESOURCE	7,430	449,098	0	0	0
352500 INFO TECHNOLOGY SVCS	28,613	1,610,456	0	0	0
353000 PURCHASING	5,329	46,151	0	0	0
353500 FACILITIES MANAGEMENT	9,562	744,021	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	5,929	386,123	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	18,532	0	191,260	239,184	37,147
704005 HHS ADMIN	18,084	0	111,638	139,608	37,856
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	1,252	0	0	0
BUILDING DEPRECIATION	2,130	169,597	0	0	0
Allocated Costs for Fiscal 2024	136,559	4,388,154	302,898	378,791	75,003
Roll Forwards	(201)	(102,186)	(17,158)	(20,313)	1,288
Fixed Costs	136,358	4,285,968	285,740	358,478	76,291

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Central Service Departments	703020 SOLID WASTE & RECYCLING	703025 MATERNAL & CHILD HEALTH	703035 HEPP	703040 VITAL RECORDS	703045 WIC
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	223,935	88,151	29,916	219,288
704005 HHS ADMIN	91,143	128,757	48,706	17,602	128,999
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 2024	91,143	352,693	136,857	47,518	348,287
Roll Forwards	(24,254)	(23,395)	(5,502)	(2,787)	(20,351)
Fixed Costs	66,889	329,298	131,355	44,731	327,936

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Central Service Departments	703050 PH Emergency Preparedness	704000 HHS ADMINISTRATION	705000 CHILDREN & FAMILY SVCS	706000 HUMAN SERVICES	706010 MENTAL HEALTH SERVICES
101000 BOARD OF COMMIS	0	8,810	8,604	55,164	0
151000 ADMIN OFFICE	0	26,653	19,820	120,750	0
201000 COUNTY COUNSEL	0	22,181	1,325	36,061	0
251000 COUNTY AUDITOR	0	4,310	4,015	26,267	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	7,568	3,305	18,672	0
321000 COUNTY EMERGENCY MGMT	0	7,779	3,397	19,193	0
351010 SS-ADMIN	0	4,604	2,010	11,358	0
351500 FINANCIAL MGMT	0	11,063	21,055	128,238	0
352000 HUMAN RESOURCE	0	41,280	18,026	101,851	0
352500 INFO TECHNOLOGY SVCS	0	183,230	69,800	314,770	0
353000 PURCHASING	0	1,543	6,427	61,964	0
353500 FACILITIES MANAGEMENT	0	48,412	26,436	178,877	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	21,132	12,086	76,226	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	53,152	0	118,793	0	0
704005 HHS ADMIN	31,104	80,293	62,450	11,333	296,094
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	161	0	0	0
BUILDING DEPRECIATION	0	10,785	5,889	42,552	0
Allocated Costs for Fiscal 2024	84,256	479,802	383,438	1,203,276	296,094
Roll Forwards	(3,076)	(38,776)	(9,467)	(28,303)	(86,339)
Fixed Costs	81,180	441,026	373,971	1,174,973	209,755

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Central Service Departments	706015 CHILDREN'S HUMAN SERVICES	706020 ALCOHOL & DRUG SERVICES	706025 DEVELOP DISABILIT	706500 Developmental Disabilities Serv	707000 MENTAL HEALTH HB 2145
101000 BOARD OF COMMIS	0	0	0	54,262	0
151000 ADMIN OFFICE	0	0	0	163,499	1,029
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	7,938	398
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	46,213	0
321000 COUNTY EMERGENCY MGMT	0	0	0	47,504	0
351010 SS-ADMIN	0	0	0	28,112	0
351500 FINANCIAL MGMT	0	0	0	56,000	1,412
352000 HUMAN RESOURCE	0	0	0	252,083	0
352500 INFO TECHNOLOGY SVCS	0	0	0	916,886	0
353000 PURCHASING	0	0	0	2,914	0
353500 FACILITIES MANAGEMENT	0	0	0	357,925	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	224,509	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	14,467	62,691	0	492,606	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	79,735	0
Allocated Costs for Fiscal 2024	14,467	62,691	0	2,730,186	2,839
Roll Forwards	(5,273)	(17,597)	0	(218,136)	60
Fixed Costs	9,194	45,094	0	2,512,050	2,899

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Central Service Departments	708500 HEALTH SHARE OREGON	708700 COORDINATED CARE ORG	708900 MH URGENT CARE CTR	709000 ANIMAL SERVICES	751000 VETERANS SERVICES
101000 BOARD OF COMMIS	2,311	18,794	7,963	14,321	6,315
151000 ADMIN OFFICE	3,335	55,986	11,555	43,899	19,400
201000 COUNTY COUNSEL	0	0	0	12,695	2,232
251000 COUNTY AUDITOR	1,377	3,721	4,897	6,337	2,729
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	15,080	0	12,613	5,585
321000 COUNTY EMERGENCY MGMT	0	15,501	0	12,965	5,741
351010 SS-ADMIN	0	9,173	0	7,672	3,397
351500 FINANCIAL MGMT	3,848	26,070	15,691	281,638	9,489
352000 HUMAN RESOURCE	0	82,257	0	68,800	30,465
352500 INFO TECHNOLOGY SVCS	0	312,283	0	270,926	118,827
353000 PURCHASING	0	1,200	2,253	12,512	1,685
353500 FACILITIES MANAGEMENT	0	0	219,527	157,174	72,641
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	188	38,316	12,515	79,513	37,473
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	13,262	167,095	0	131,651	58,110
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	48,904	42,829	16,273
Allocated Costs for Fiscal 2024	24,321	745,476	323,305	1,155,545	390,361
Roll Forwards	722	(68,877)	(11,115)	32,684	(27,882)
Fixed Costs	25,043	676,599	312,190	1,188,229	362,479

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Central Service Departments	752000 AGENCY ON AGING	801000 WASH CO JUSTICE COURT	851000 LAW LIBRARY	901000 COMMUNITY DEVELOPMENT	902000 HOME FUND
101000 BOARD OF COMMIS	19,208	5,119	1,876	7,779	3,989
151000 ADMIN OFFICE	51,478	15,751	5,970	17,063	7,773
201000 COUNTY COUNSEL	2,790	6,905	1,535	39,340	0
251000 COUNTY AUDITOR	5,289	2,201	72	3,035	1,858
302020 A&T-SS	0	0	0	0	0
311000 DEI	12,451	4,541	1,514	3,168	1,095
321000 COUNTY EMERGENCY MGMT	12,799	4,667	1,556	3,257	1,125
351010 SS-ADMIN	7,574	2,762	921	1,927	666
351500 FINANCIAL MGMT	55,473	25,867	6,242	33,262	10,603
352000 HUMAN RESOURCE	67,919	24,768	8,256	17,283	5,972
352500 INFO TECHNOLOGY SVCS	306,069	87,966	29,692	53,607	22,887
353000 PURCHASING	34,407	1,800	1,428	9,084	914
353500 FACILITIES MANAGEMENT	60,290	93,844	69,451	31,543	6,671
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	41,291	39,119	13,875	24,118	13,379
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	159,138	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	304	0	0	0
BUILDING DEPRECIATION	13,431	20,906	17,954	7,226	1,528
Allocated Costs for Fiscal 2024	849,609	336,521	160,341	251,690	78,459
Roll Forwards	(48,134)	10,831	(5,224)	(2,810)	(213)
Fixed Costs	801,475	347,352	155,117	248,880	78,246

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Central Service Departments	903000 AIR QUALITY	904000 HPOF	951000 AGRICULTURE	961000 WATERMASTER	971000 COOP LIBRARY SERVICES
101000 BOARD OF COMMIS	1,437	9,023	418	1,090	54,374
151000 ADMIN OFFICE	3,281	13,023	603	3,376	132,498
201000 COUNTY COUNSEL	0	0	0	0	4,743
251000 COUNTY AUDITOR	494	5,489	880	440	4,231
302020 A&T-SS	0	0	0	0	0
311000 DEI	656	0	0	979	19,171
321000 COUNTY EMERGENCY MGMT	674	0	0	1,006	19,707
351010 SS-ADMIN	399	0	0	595	11,662
351500 FINANCIAL MGMT	7,002	13,211	720	4,833	114,313
352000 HUMAN RESOURCE	3,577	0	0	5,339	104,576
352500 INFO TECHNOLOGY SVCS	13,442	6,679	0	49,279	118,419
353000 PURCHASING	6,700	28	114	257	13,369
353500 FACILITIES MANAGEMENT	6,483	0	136,070	38,807	137,613
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	4,277	0	8,030	7,647	100,009
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	271
BUILDING DEPRECIATION	1,485	0	31,380	8,645	35,306
Allocated Costs for Fiscal 2024	49,908	47,453	178,215	122,293	870,262
Roll Forwards	(940)	330	(7,455)	(5,056)	(16,552)
Fixed Costs	48,968	47,783	170,760	117,237	853,710

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Central Service Departments	971015 WEST SLOPE LIBRARY	981000 FAIR COMPLEX	982000 EVENT CENTER	984000 EVENT CENTER OPS	BANKRUPTCY TAX PAYMENTS
101000 BOARD OF COMMIS	5,623	5,453	0	4,301	0
151000 ADMIN OFFICE	18,044	17,193	0	13,328	0
201000 COUNTY COUNSEL	0	25,947	0	0	4,534
251000 COUNTY AUDITOR	131	414	0	1,473	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	5,045	3,229	0	3,128	0
321000 COUNTY EMERGENCY MGMT	5,186	3,319	0	3,215	0
351010 SS-ADMIN	3,069	1,964	0	1,903	0
351500 FINANCIAL MGMT	12,436	33,165	0	18,121	0
352000 HUMAN RESOURCE	27,520	17,613	0	17,062	0
352500 INFO TECHNOLOGY SVCS	0	60,649	0	60,579	0
353000 PURCHASING	2,399	41,073	257	2,257	0
353500 FACILITIES MANAGEMENT	56,117	4,017	0	244,187	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	35,432	43,979	0	24,084	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	4,776	1,433	0	55,314	0
Allocated Costs for Fiscal 2024	175,778	259,448	257	448,952	4,534
Roll Forwards	(6,412)	(3,603)	5	(11,895)	(87)
Fixed Costs	169,366	255,845	262	437,057	4,447

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Central Service Departments	A&T SYSTEM TEAM	COMMUNITY HOUSING FUND	OSU EXTENSION SERVICE	RIDE CONNECTION	STATE COURTS
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	5,167	1,712,928
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	295	100,350
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	5,530
BUILDING DEPRECIATION	0	0	0	1,151	392,146
Allocated Costs for Fiscal 2024	0	0	0	6,612	2,210,953
Roll Forwards	0	0	0	(286)	(93,235)
Fixed Costs	0	0	0	6,326	2,117,718

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Central Service Departments	TUALATIN RIVER WATERSHED COUNCIL	VISION ACTION NETWORK	WCCCA (911 Center)	NOT ALLOCATED / EXCLUDED	FOR PLAN USE ONLY
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	108,600	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	5,167	17,409	5,918	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	295	992	420	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	1,151	3,878	1,643	0	0
Allocated Costs for Fiscal 2024	6,612	22,280	7,981	108,600	0
Roll Forwards	(286)	(966)	(273)	3,533	0
Fixed Costs	6,326	21,314	7,708	112,133	0

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Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
101000 BOARD OF COMMIS	1,855,873	0	0	0	
151000 ADMIN OFFICE	4,741,162	0	0	0	0
201000 COUNTY COUNSEL	1,728,298	0	0	0	
251000 COUNTY AUDITOR	794,184	0	0	0	
302020 A&T-SS	2,464,264	0	0	0	0
311000 DEI	998,748	0	1,010,670	0	
321000 COUNTY EMERGENCY MGMT	1,026,644	0	0	0	
351010 SS-ADMIN	607,551	0	0	0	
351500 FINANCIAL MGMT	4,195,132	0	0	0	
352000 HUMAN RESOURCE	6,074,896	0	0	0	0
352500 INFO TECHNOLOGY SVCS	23,110,790	0	0	0	0
353000 PURCHASING	865,493	0	0	0	0
353500 FACILITIES MANAGEMENT	17,870,179	0	0	0	0
357500 RISK MANAGEMENT	689,408	0	0	0	0
357010 LIABILITY INSUR	8,718,190	0	0	0	
401000 SHERIFF'S OFFICE ADMIN	9,675,320	0	0	0	40,000
403005 JAIL ADMIN	1,765,300	0	0	0	0
503000 JUVENILE ADMIN	2,592,957	0	0	0	
703030 PUBLIC HEALTH	1,219,357	0	0	0	(459,772)
704005 HHS ADMIN	2,302,685	0	0	0	12,000
706005 HUMAN SVCS ADMIN	0	0	509,151	0	1,239,931
BUILDING DEBT INTEREST	16,415	0	0	0	
BUILDING DEPRECIATION	4,430,140	0	0	0	
Allocated Costs for Fiscal 2024	97,742,986	0	1,519,821		832,159
Roll Forwards	(2,596,236)				
Fixed Costs	95,146,750				

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Central Service Departments	Total Expenditures
101000 BOARD OF COMMIS	
151000 ADMIN OFFICE	
201000 COUNTY COUNSEL	
251000 COUNTY AUDITOR	
302020 A&T-SS	
311000 DEI	
321000 COUNTY EMERGENCY MGMT	
351010 SS-ADMIN	
351500 FINANCIAL MGMT	
352000 HUMAN RESOURCE	
352500 INFO TECHNOLOGY SVCS	
353000 PURCHASING	
353500 FACILITIES MANAGEMENT	
357500 RISK MANAGEMENT	
357010 LIABILITY INSUR	
401000 SHERIFF'S OFFICE ADMIN	
403005 JAIL ADMIN	
503000 JUVENILE ADMIN	
703030 PUBLIC HEALTH	
704005 HHS ADMIN	
706005 HUMAN SVCS ADMIN	
BUILDING DEBT INTEREST	
BUILDING DEPRECIATION	
Allocated Costs for Fiscal 2024	<hr/> 100,094,966

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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2024	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	6,724	NA	283	7,007	0	7,007
167500 Affordable Housing Development Su	0	NA	NA	0	0	0
168000 ESPD	7,201	NA	NA	7,201	0	7,201
169600 COMMUNITY NETWORK	5,594	NA	62	5,656	0	5,656
301000 ELECTIONS	1,330,238	NA	(105,029)	1,225,209	0	1,225,209
302000 ASSESSMENT & TAXATION	6,370,773	NA	(574,107)	5,796,666	0	5,796,666
354000 FLEET MANAGEMENT	713,115	NA	(23,908)	689,207	0	689,207
354100 FLEET REPLACEMENT	85,735	NA	1,969	87,704	0	87,704
354500 INTERNAL SERVICES	281,926	NA	(10,454)	271,472	0	271,472
355500 BLDG EQUIP REPLACEMENT	53,426	NA	767	54,193	0	54,193
356005 PARKS	521,069	NA	(3,271)	517,798	0	517,798
356010 METZGER PARK	93,817	NA	(1,295)	92,522	0	92,522
357005 LIFE INSURANCE	7,968	NA	277	8,245	0	8,245
357010 WORKERS COMP INSURANCE	721,476	NA	(4,969)	716,507	0	716,507
357005 MEDICAL INSURANCE	226,366	NA	5,066	231,432	0	231,432
357005 UNEMPLOYMENT INS	6,133	NA	222	6,355	0	6,355
358000 ITS CAPITAL ACQUISITION	71,915	NA	3,551	75,466	0	75,466
358000 FACILITIES CAPITAL PROJ	218,374	NA	3,983	222,357	0	222,357
358000 GREENSPACE CAP PROJ.	1,527	NA	47	1,574	0	1,574
358000 EMERGENCY COMM SYS	18,276	NA	1,988	20,264	0	20,264
401000 LOL - S.O. ADMIN	775,729	NA	(20,901)	754,828	0	754,828
402000 LAW ENF SVCS	5,977,630	NA	(137,925)	5,839,705	0	5,839,705
402000 DISTRICT PATROL	8,230,496	NA	(73,740)	8,156,756	0	8,156,756
402000 LOL - LAW ENF SVCS	3,418,923	NA	(29,959)	3,388,964	0	3,388,964
402005 GF PATROL OPERATIONS	1,751,516	NA	6,279	1,757,795	0	1,757,795
402010 GF INVESTIGATIONS	901,925	NA	3,222	905,147	0	905,147
402015 GF RECORDS	58,168	NA	157	58,325	0	58,325
402020 GF PUBLIC AFFAIRS	33,979	NA	91	34,070	0	34,070
402030 GF CIVIL	35,515	NA	152	35,667	0	35,667
402035 GF PERMITS	12,688	NA	34	12,722	0	12,722
402040 GF FORENSICS	11,887	NA	78	11,965	0	11,965
402045 GF EVIDENCE	13,620	NA	52	13,672	0	13,672
402050 SO Service Admin	20,515	NA	19	20,534	0	20,534
403000 JAIL	12,455,819	NA	(314,516)	12,141,303	0	12,141,303
403000 JAIL COMMISSARY	40,556	NA	(564)	39,992	0	39,992
403000 LOL - JAIL	1,405,740	NA	(24,403)	1,381,337	0	1,381,337
403010 JAIL HOUSING	918,128	NA	(2,236)	915,892	0	915,892
403025 JAIL INTAKE/RELEASE	670,857	NA	(1,580)	669,277	0	669,277
403500 JAIL HEALTH CARE	49,238	NA	17	49,255	0	49,255
404000 COURT SECURITY FUND	21,960	NA	5,566	27,526	0	27,526
406005 TRI-MET CONTRACT	27,634	NA	(489)	27,145	0	27,145
406030 GASTON LAW ENF SVCS	0	NA	NA	0	0	0
406035 BANKS CONTRACT	0	NA	NA	0	0	0
406050 WIN Contracts	2,034	NA	124	2,158	0	2,158
406060 TASKFORCE REIMBURSABLES	3,612	NA	307	3,919	0	3,919
406065 CORNELIUS LAW ENF SVCS	0	NA	NA	0	0	0
409000 FORFEITURES	56,295	NA	(324)	55,971	0	55,971
451000 DISTRICT ATTORNEY	3,136,380	NA	(108,415)	3,027,965	0	3,027,965
451000 LOL-DISTRICT ATTORNEY	672,842	NA	(23,808)	649,034	0	649,034
501000 JUVENILE	1,568,158	NA	(57,873)	1,510,285	0	1,510,285
501000 LOL-JUVENILE	250,327	NA	(7,749)	242,578	0	242,578

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501005 JUVENILE BASIC SERVICES	2,091,114	NA	86,928	2,178,042	0	2,178,042
501005 LOL-JUVENILE BASIC SVCS	66,375	NA	2,719	69,094	0	69,094
501010 JUVENILE SHELTER CARE	55,519	NA	2,380	57,899	0	57,899
501015 JUV SECURE DETENTION	135,541	NA	5,736	141,277	0	141,277
501025 HOME DETENTION	12,096	NA	520	12,616	0	12,616
502000 CONCILIATION PROGRAM	144,341	NA	846	145,187	0	145,187
504000 JUVENILE GRANTS	90,621	NA	(3,593)	87,028	0	87,028
504005 DOWNSIZING	35,979	NA	1,535	37,514	0	37,514
504020 JUVENILE RESTITUTION	13,027	NA	3,369	16,396	0	16,396
505000 STATE HIGH-RISK PREVENT	329,469	NA	(10,537)	318,932	0	318,932
505015 SUBSTANCE ABUSE PROGRAMS	96,460	NA	5,138	101,598	0	101,598
505020 COMM & VICTIM SVCS	16,749	NA	715	17,464	0	17,464
505025 SHELTER CARE SUPPLEMENT	40,941	NA	1,769	42,710	0	42,710
551000 COMMUNITY CORRECTIONS	3,816,207	NA	(81,239)	3,734,968	0	3,734,968
551500 LOL COMM CORRECTIONS	1,275,673	NA	(28,941)	1,246,732	0	1,246,732
601000 LONG RANGE PLANNING	968,475	NA	(28,285)	940,190	0	940,190
602000 CURRENT PLANNING	570,081	NA	(13,496)	556,585	0	556,585
602000 BUILDING SERVICES	1,874,090	NA	(29,336)	1,844,754	0	1,844,754
603000 ENGINEERING	1,710,648	NA	(27,490)	1,683,158	0	1,683,158
603000 SURVEY PUBLIC LAND CNR	150,634	NA	142	150,776	0	150,776
603000 SURVEY	200,508	NA	1,178	201,686	0	201,686
604000 LUT ADMINISTRATION	794,035	NA	(21,519)	772,516	0	772,516
604500 ROAD FUND ADMIN	134,448	NA	2,457	136,905	0	136,905
605000 CAPITAL PROJECT MGMT	1,686,675	NA	(38,473)	1,648,202	0	1,648,202
606000 LUT OPS & MAINT	3,503,172	NA	(30,417)	3,472,755	0	3,472,755
606500 TIF ROAD PROJECT	551	NA	360	911	0	911
606500 MSTIP 3	745,260	NA	14,592	759,852	0	759,852
606500 ROAD CAPITAL PROJECT	171,795	NA	4,106	175,901	0	175,901
606500 OTIA CAP PROJECTS	0	NA	NA	0	0	0
606500 TDT	178,092	NA	5,161	183,253	0	183,253
606500 NORTH BETHANY SDC	11,096	NA	316	11,412	0	11,412
606500 BONNY SLOPE SDC	25,094	NA	600	25,694	0	25,694
607000 Regional Transportation	17,159	NA	272	17,431	0	17,431
607500 MAINT LOCAL IMPROV DIST	1,801	NA	70	1,871	0	1,871
608000 URBAN ROAD MAINT DIST	58,105	NA	2,588	60,693	0	60,693
608500 NORTH BETHANY SERVICE DIST	77,557	NA	1,387	78,944	0	78,944
609000 SPECIAL LIGHT DISTRICT #1	13,780	NA	371	14,151	0	14,151
651000 HOUSING SERVICES	2,133,154	NA	(52,718)	2,080,436	0	2,080,436
652000 Metro Affordabe Housing	187,018	NA	3,045	190,063	0	190,063
653000 Metro SHS	597,449	NA	(5,295)	592,154	0	592,154
661000 FEDERAL HOUSING PROG	44,853	NA	2,971	47,824	0	47,824
662000 LOCAL FUND HOUSING PROG	19,571	NA	937	20,508	0	20,508
663000 AFFORDABLE HOUSING POOL	33,230	NA	1,059	34,289	0	34,289
701000 EMERGENCY MEDICAL SVCS	136,559	NA	(201)	136,358	0	136,358
703000 PUBLIC HEALTH	4,388,154	NA	(102,186)	4,285,968	0	4,285,968
703005 ENVIRONMENT HEALTH	302,898	NA	(17,158)	285,740	0	285,740
703010 COMMUNICABLE DISEASE	378,791	NA	(20,313)	358,478	0	358,478
703015 MEDICAL EXAMINER	75,003	NA	1,288	76,291	0	76,291
703020 SOLID WASTE & RECYCLING	91,143	NA	(24,254)	66,889	0	66,889
703025 MATERNAL & CHILD HEALTH	352,693	NA	(23,395)	329,298	0	329,298
703035 HEPP	136,857	NA	(5,502)	131,355	0	131,355
703040 VITAL RECORDS	47,518	NA	(2,787)	44,731	0	44,731
703045 WIC	348,287	NA	(20,351)	327,936	0	327,936
703050 PH Emergency Preparedness	84,256	NA	(3,076)	81,180	0	81,180

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704000 HHS ADMINISTRATION	479,802	NA	(38,776)	441,026	0	441,026
705000 CHILDREN & FAMILY SVCS	383,438	NA	(9,467)	373,971	0	373,971
706000 HUMAN SERVICES	1,203,276	NA	(28,303)	1,174,973	0	1,174,973
706010 MENTAL HEALTH SERVICES	296,094	NA	(86,339)	209,755	0	209,755
706015 CHILDREN'S HUMAN SERVICES	14,467	NA	(5,273)	9,194	0	9,194
706020 ALCOHOL & DRUG SERVICES	62,691	NA	(17,597)	45,094	0	45,094
706025 DEVELOP DISABILIT	0	NA	NA	0	0	0
706500 Developmental Disabilities Servic	2,730,186	NA	(218,136)	2,512,050	0	2,512,050
707000 MENTAL HEALTH HB 2145	2,839	NA	60	2,899	0	2,899
708500 HEALTH SHARE OREGON	24,321	NA	722	25,043	0	25,043
708700 COORDINATED CARE ORG	745,476	NA	(68,877)	676,599	0	676,599
708900 MH URGENT CARE CTR	323,305	NA	(11,115)	312,190	0	312,190
709000 ANIMAL SERVICES	1,155,545	NA	32,684	1,188,229	0	1,188,229
751000 VETERANS SERVICES	390,361	NA	(27,882)	362,479	0	362,479
752000 AGENCY ON AGING	849,609	NA	(48,134)	801,475	0	801,475
801000 WASH CO JUSTICE COURT	336,521	NA	10,831	347,352	0	347,352
851000 LAW LIBRARY	160,341	NA	(5,224)	155,117	0	155,117
901000 COMMUNITY DEVELOPMENT	251,690	NA	(2,810)	248,880	0	248,880
902000 HOME FUND	78,459	NA	(213)	78,246	0	78,246
903000 AIR QUALITY	49,908	NA	(940)	48,968	0	48,968
904000 HPOF	47,453	NA	330	47,783	0	47,783
951000 AGRICULTURE	178,215	NA	(7,455)	170,760	0	170,760
961000 WATERMASTER	122,293	NA	(5,056)	117,237	0	117,237
971000 COOP LIBRARY SERVICES	870,262	NA	(16,552)	853,710	0	853,710
971015 WEST SLOPE LIBRARY	175,778	NA	(6,412)	169,366	0	169,366
981000 FAIR COMPLEX	259,448	NA	(3,603)	255,845	0	255,845
982000 EVENT CENTER	257	NA	5	262	0	262
984000 EVENT CENTER OPS	448,952	NA	(11,895)	437,057	0	437,057
BANKRUPTCY TAX PAYMENTS	4,534	NA	(87)	4,447	0	4,447
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	6,612	NA	(286)	6,326	0	6,326
STATE COURTS	2,210,953	NA	(93,235)	2,117,718	0	2,117,718
TUALATIN RIVER WATERSHED COUNCIL	6,612	NA	(286)	6,326	0	6,326
VISION ACTION NETWORK	22,280	NA	(966)	21,314	0	21,314
WCCCA (911 Center)	7,981	NA	(273)	7,708	0	7,708
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	108,600	NA	3,533	112,133	0	112,133
	0	NA	NA	0	0	0
Total Allocated	97,742,986	0	(2,596,236)	95,146,750	0	95,146,750
Direct Billed	0					
Unallocated Total	1,519,821					
Cost Adjustments	0					
Disallowed Total	832,159					
Total Expenditures	100,094,966					

WASHINGTON COUNTY, OREGON
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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
101000 BOARD OF COMMIS	990,299		0		0	
151000 ADMIN OFFICE	5,302,194	0	0		0	
201000 COUNTY COUNSEL	3,878,394		0		0	
251000 COUNTY AUDITOR	848,868		0		0	
302020 A&T-SS	2,464,264	0	0		0	
311000 DEI	1,894,022		0	(1,010,670)	0	
321000 COUNTY EMERGENCY MGMT	975,233		0		0	
351010 SS-ADMIN	467,772		0		0	
351500 FINANCIAL MGMT	4,049,102		0		0	
352000 HUMAN RESOURCE	5,937,791	0	0		0	
352500 INFO TECHNOLOGY SVCS	23,323,109	0	0		0	
353000 PURCHASING	989,292	0	0		0	
353500 FACILITIES MANAGEMENT	17,552,402	0	0		0	
357500 RISK MANAGEMENT	1,319,918	0	0		0	
357010 LIABILITY INSUR	7,973,669		0		0	
401000 SHERIFF'S OFFICE ADMIN	7,149,729	(40,000)	0		0	
403005 JAIL ADMIN	1,765,300	0	0		0	
503000 JUVENILE ADMIN	2,282,484		0		0	
703030 PUBLIC HEALTH	651,082	459,772	0		0	
704005 HHS ADMIN	2,423,188	(12,000)	0	0	0	
706005 HUMAN SVCS ADMIN	1,749,082	(1,239,931)	0	(509,151)	0	
BUILDING DEBT INTEREST	20,453		0		0	
BUILDING DEPRECIATION	6,087,319		0		0	
CLEAN WATER SERVICES (CWS)						0
162000 NON-DEPARTMENTAL						6,724
167500 Affordable Housing Development Su						0
168000 ESPD						7,201
169600 COMMUNITY NETWORK						5,594
301000 ELECTIONS						1,330,238
302000 ASSESSMENT & TAXATION						6,370,773
354000 FLEET MANAGEMENT						713,115
354100 FLEET REPLACEMENT						85,735
354500 INTERNAL SERVICES						281,926
355500 BLDG EQUIP REPLACEMENT						53,426
356005 PARKS						521,069
356010 METZGER PARK						93,817
357005 LIFE INSURANCE						7,968
357010 WORKERS COMP INSURANCE						721,476
357005 MEDICAL INSURANCE						226,366
357005 UNEMPLOYMENT INS						6,133
358000 ITS CAPITAL ACQUISITION						71,915
358000 FACILITIES CAPITAL PROJ						218,374
358000 GREENSPACE CAP PROJ.						1,527
358000 EMERGENCY COMM SYS						18,276
401000 LOL - S.O. ADMIN						775,729
402000 LAW ENF SVCS						5,977,630
402000 DISTRICT PATROL						8,230,496
402000 LOL - LAW ENF SVCS						3,418,923
402005 GF PATROL OPERATIONS						1,751,516
402010 GF INVESTIGATIONS						901,925
402015 GF RECORDS						58,168
402020 GF PUBLIC AFFAIRS						33,979

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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
402030 GF CIVIL						35,515
402035 GF PERMITS						12,688
402040 GF FORENSICS						11,887
402045 GF EVIDENCE						13,620
402050 SO Service Admin						20,515
403000 JAIL						12,455,819
403000 JAIL COMMISSARY						40,556
403000 LOL - JAIL						1,405,740
403010 JAIL HOUSING						918,128
403025 JAIL INTAKE/RELEASE						670,857
403500 JAIL HEALTH CARE						49,238
404000 COURT SECURITY FUND						21,960
406005 TRI-MET CONTRACT						27,634
406030 GASTON LAW ENF SVCS						0
406035 BANKS CONTRACT						0
406050 WIN Contracts						2,034
406060 TASKFORCE REIMBURSABLES						3,612
406065 CORNELIUS LAW ENF SVCS						0
409000 FORFEITURES						56,295
451000 DISTRICT ATTORNEY						3,136,380
451000 LOL-DISTRICT ATTORNEY						672,842
501000 JUVENILE						1,568,158
501000 LOL-JUVENILE						250,327
501005 JUVENILE BASIC SERVICES						2,091,114
501005 LOL-JUVENILE BASIC SVCS						66,375
501010 JUVENILE SHELTER CARE						55,519
501015 JUV SECURE DETENTION						135,541
501025 HOME DETENTION						12,096
502000 CONCILIATION PROGRAM						144,341
504000 JUVENILE GRANTS						90,621
504005 DOWNSIZING						35,979
504020 JUVENILE RESTITUTION						13,027
505000 STATE HIGH-RISK PREVENT						329,469
505015 SUBSTANCE ABUSE PROGRAMS						96,460
505020 COMM & VICTIM SVCS						16,749
505025 SHELTER CARE SUPPLEMENT						40,941
551000 COMMUNITY CORRECTIONS						3,816,207
551500 LOL COMM CORRECTIONS						1,275,673
601000 LONG RANGE PLANNING						968,475
602000 CURRENT PLANNING						570,081
602000 BUILDING SERVICES						1,874,090
603000 ENGINEERING						1,710,648
603000 SURVEY PUBLIC LAND CNR						150,634
603000 SURVEY						200,508
604000 LUT ADMINISTRATION						794,035
604500 ROAD FUND ADMIN						134,448
605000 CAPITAL PROJECT MGMT						1,686,675
606000 LUT OPS & MAINT						3,503,172
606500 TIF ROAD PROJECT						551
606500 MSTIP 3						745,260
606500 ROAD CAPITAL PROJECT						171,795
606500 OTIA CAP PROJECTS						0
606500 TDT						178,092

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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
606500 NORTH BETHANY SDC						11,096
606500 BONNY SLOPE SDC						25,094
607000 Regional Transportation						17,159
607500 MAINT LOCAL IMPROV DIST						1,801
608000 URBAN ROAD MAINT DIST						58,105
608500 NORTH BETHANY SERVICE DIST						77,557
609000 SPECIAL LIGHT DISTRICT #1						13,780
651000 HOUSING SERVICES						2,133,154
652000 Metro Affordable Housing						187,018
653000 Metro SHS						597,449
661000 FEDERAL HOUSING PROG						44,853
662000 LOCAL FUND HOUSING PROG						19,571
663000 AFFORDABLE HOUSING POOL						33,230
701000 EMERGENCY MEDICAL SVCS						136,559
703000 PUBLIC HEALTH						4,388,154
703005 ENVIRONMENT HEALTH						302,898
703010 COMMUNICABLE DISEASE						378,791
703015 MEDICAL EXAMINER						75,003
703020 SOLID WASTE & RECYCLING						91,143
703025 MATERNAL & CHILD HEALTH						352,693
703035 HEPP						136,857
703040 VITAL RECORDS						47,518
703045 WIC						348,287
703050 PH Emergency Preparedness						84,256
704000 HHS ADMINISTRATION						479,802
705000 CHILDREN & FAMILY SVCS						383,438
706000 HUMAN SERVICES						1,203,276
706010 MENTAL HEALTH SERVICES						296,094
706015 CHILDREN'S HUMAN SERVICES						14,467
706020 ALCOHOL & DRUG SERVICES						62,691
706025 DEVELOP DISABILIT						0
706500 Developmental Disabilities Servic						2,730,186
707000 MENTAL HEALTH HB 2145						2,839
708500 HEALTH SHARE OREGON						24,321
708700 COORDINATED CARE ORG						745,476
708900 MH URGENT CARE CTR						323,305
709000 ANIMAL SERVICES						1,155,545
751000 VETERANS SERVICES						390,361
752000 AGENCY ON AGING						849,609
801000 WASH CO JUSTICE COURT						336,521
851000 LAW LIBRARY						160,341
901000 COMMUNITY DEVELOPMENT						251,690
902000 HOME FUND						78,459
903000 AIR QUALITY						49,908
904000 HPOF						47,453
951000 AGRICULTURE						178,215
961000 WATERMASTER						122,293
971000 COOP LIBRARY SERVICES						870,262
971015 WEST SLOPE LIBRARY						175,778
981000 FAIR COMPLEX						259,448
982000 EVENT CENTER						257
984000 EVENT CENTER OPS						448,952
BANKRUPTCY TAX PAYMENTS						4,534

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Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
A&T SYSTEM TEAM						0
COMMUNITY HOUSING FUND						0
OSU EXTENSION SERVICE						0
RIDE CONNECTION						6,612
STATE COURTS						2,210,953
TUALATIN RIVER WATERSHED COUNCIL						6,612
VISION ACTION NETWORK						22,280
WCCCA (911 Center)						7,981
NOT ALLOCATED / EXCLUDED						108,600
FOR PLAN USE ONLY						0
Totals	100,094,966	(832,159)	0	(1,519,821)	0	97,742,986

Deviation: 0

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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	(1,072,792)	757,224	179,390	1,644	0
151000 ADMIN OFFICE	15,562	(738,175)	146,393	10,122	0
162000 NON-DEPARTMENTAL	259	374	0	528	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	0	3,557	0	0
169600 COMMUNITY NETWORK	753	1,087	0	1,583	0
201000 COUNTY COUNSEL	11,815	33,777	(512,425)	7,240	0
251000 COUNTY AUDITOR	694	1,930	29,644	(87,177)	0
301000 ELECTIONS	6,020	16,122	67,380	5,017	273,807
302000 ASSESSMENT & TAXATION	61,564	189,204	340,456	26,842	2,190,457
302020 A&T-SS	0	0	0	0	0
311000 DEI	7,994	23,617	0	4,486	0
321000 COUNTY EMERGENCY MGMT	4,594	13,135	0	2,992	0
351010 SS-ADMIN	1,783	5,361	2,093	881	0
351500 FINANCIAL MGMT	12,635	36,820	52,872	7,567	0
352000 HUMAN RESOURCE	17,602	51,421	199,768	10,384	0
352500 INFO TECHNOLOGY SVCS	57,569	159,047	64,520	43,124	0
353000 PURCHASING	3,538	10,681	18,554	1,759	0
353500 FACILITIES MANAGEMENT	39,098	105,304	184,701	32,035	0
354000 FLEET MANAGEMENT	14,924	40,717	697	3,826	0
354100 FLEET REPLACEMENT	7,689	31,899	0	13,431	0
354500 INTERNAL SERVICES	4,316	12,302	0	1,178	0
355500 BLDG EQUIP REPLACEMENT	9,400	15,227	0	6,378	0
356005 PARKS	6,228	18,280	0	145	0
356010 METZGER PARK	293	454	0	26	0
357500 RISK MANAGEMENT	4,252	12,641	18,624	2,288	0
357010 LIABILITY INSUR	0	0	874,821	0	0
357005 LIFE INSURANCE	478	860	0	388	0
357010 WORKERS COMP INSURANCE	4,283	6,816	0	2,847	0
357005 MEDICAL INSURANCE	43,463	72,017	0	30,298	0
357005 UNEMPLOYMENT INS	373	713	0	295	0
358000 ITS CAPITAL ACQUISITION	7,259	11,419	0	4,804	0
358000 FACILITIES CAPITAL PROJ	37,922	55,259	0	23,239	0
358000 GREENSPACE CAP PROJ.	55	443	0	195	0
358000 EMERGENCY COMM SYS	2,844	4,105	0	1,760	0
401000 SHERIFF'S OFFICE ADMIN	22,327	64,978	891,143	13,378	0
401000 LOL - S.O. ADMIN	10,539	30,078	0	2,054	0
402000 LAW ENF SVCS	94,169	276,588	0	54,034	0
402000 DISTRICT PATROL	93,665	263,968	0	18,927	0
402000 LOL - LAW ENF SVCS	40,436	113,879	0	8,232	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	117,683	348,949	0	64,156	0
403000 JAIL COMMISSARY	674	3,450	0	109	0

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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	13,945	40,104	0	2,554	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	6,738	9,725	0	13,994	0
404000 COURT SECURITY FUND	557	2,424	0	986	0
406005 TRI-MET CONTRACT	724	1,975	0	23	0
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	55	79	0	5	0
406060 TASKFORCE REIMBURSABLES	365	527	0	31	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	34,666	0	0
451000 DISTRICT ATTORNEY	64,984	192,747	27,133	35,378	0
451000 LOL-DISTRICT ATTORNEY	16,415	48,314	0	2,741	0
501000 JUVENILE	24,945	72,241	16,392	15,314	0
501000 LOL-JUVENILE	6,512	18,691	0	1,182	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	2,402	7,184	0	388	0
503000 JUVENILE ADMIN	7,754	23,271	0	3,960	0
504000 JUVENILE GRANTS	2,472	6,819	0	582	0
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	9,305	25,974	0	1,960	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	68,907	197,944	11,648	12,843	0
551500 LOL COMM CORRECTIONS	19,979	58,569	0	3,339	0
601000 LONG RANGE PLANNING	16,715	48,533	250,198	10,122	0
602000 CURRENT PLANNING	10,101	29,989	15,764	1,767	0
602000 BUILDING SERVICES	34,542	104,691	11,718	8,139	0
603000 ENGINEERING	34,192	96,067	10,672	7,052	0
603000 SURVEY PUBLIC LAND CNR	2,567	9,809	0	1,574	0
603000 SURVEY	2,990	10,004	0	1,175	0
604000 LUT ADMINISTRATION	15,836	46,085	69,333	2,749	0
604500 ROAD FUND ADMIN	17,918	48,188	0	20,293	0
605000 CAPITAL PROJECT MGMT	29,998	86,363	363,544	5,496	0
606000 LUT OPS & MAINT	84,604	225,244	22,878	20,985	0
606500 TIF ROAD PROJECT	0	0	0	0	0
606500 MSTIP 3	152,009	219,389	0	92,363	0
606500 ROAD CAPITAL PROJECT	34,688	50,064	0	21,078	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	39,791	57,429	0	24,210	0
606500 NORTH BETHANY SDC	2,191	3,162	0	1,367	0
606500 BONNY SLOPE SDC	5,505	7,945	0	3,335	0
607000 Regional Transportation	3,214	4,639	0	1,960	0
607500 MAINT LOCAL IMPROV DIST	7	565	0	33	0

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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
608000 URBAN ROAD MAINT DIST	10,092	19,756	0	1,153	0
608500 NORTH BETHANY SERVICE DIST	17,332	25,014	0	10,496	0
609000 SPECIAL LIGHT DISTRICT #1	2,017	4,033	0	1,671	0
651000 HOUSING SERVICES	55,804	160,690	194,536	1,450	0
652000 Metro Affordabe Housing	42,274	61,013	0	25,686	0
653000 Metro SHS	45,238	66,266	0	27,935	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	2,203	6,422	16,950	126	0
703000 PUBLIC HEALTH	94,214	278,372	110,486	52,363	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	8,810	26,653	22,181	4,310	0
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	8,604	19,820	1,325	4,015	0
706000 HUMAN SERVICES	55,164	120,750	36,061	26,267	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
706500 Developmental Disabilities Servic	54,262	163,499	0	7,938	0
707000 MENTAL HEALTH HB 2145	0	1,029	0	398	0
708500 HEALTH SHARE OREGON	2,311	3,335	0	1,377	0
708700 COORDINATED CARE ORG	18,794	55,986	0	3,721	0
708900 MH URGENT CARE CTR	7,963	11,555	0	4,897	0
709000 ANIMAL SERVICES	14,321	43,899	12,695	6,337	0
751000 VETERANS SERVICES	6,315	19,400	2,232	2,729	0
752000 AGENCY ON AGING	19,208	51,478	2,790	5,289	0
801000 WASH CO JUSTICE COURT	5,119	15,751	6,905	2,201	0
851000 LAW LIBRARY	1,876	5,970	1,535	72	0
901000 COMMUNITY DEVELOPMENT	7,779	17,063	39,340	3,035	0
902000 HOME FUND	3,989	7,773	0	1,858	0
903000 AIR QUALITY	1,437	3,281	0	494	0
904000 HPOF	9,023	13,023	0	5,489	0
951000 AGRICULTURE	418	603	0	880	0
961000 WATERMASTER	1,090	3,376	0	440	0
971000 COOP LIBRARY SERVICES	54,374	132,498	4,743	4,231	0
971015 WEST SLOPE LIBRARY	5,623	18,044	0	131	0
981000 FAIR COMPLEX	5,453	17,193	25,947	414	0
982000 EVENT CENTER	0	0	0	0	0
984000 EVENT CENTER OPS	4,301	13,328	0	1,473	0
BANKRUPTCY TAX PAYMENTS	0	0	4,534	0	0

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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	
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	108,600	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	990,299	5,302,194	3,878,394	848,868	2,464,264

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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	2,234	2,169	1,044	4,776	12,348	
151000 ADMIN OFFICE	10,278	9,978	4,800	21,760	56,799	
162000 NON-DEPARTMENTAL	0	0	0	4,534	0	
167500 Affordable Housing Development Su	0	0	0	0	0	
168000 ESPD	0	0	0	0	0	
169600 COMMUNITY NETWORK	0	0	0	1,656	0	
201000 COUNTY COUNSEL	8,044	7,808	3,757	12,942	44,451	
251000 COUNTY AUDITOR	447	434	209	1,908	2,469	
301000 ELECTIONS	4,036	4,149	2,455	23,118	22,016	
302000 ASSESSMENT & TAXATION	54,487	56,009	33,145	235,887	297,216	
302020 A&T-SS	0	0	0	0	0	
311000 DEI	(264,343)	5,639	2,713	13,653	32,104	
321000 COUNTY EMERGENCY MGMT	3,532	(205,326)	1,461	6,810	17,287	
351010 SS-ADMIN	1,514	1,556	(228,523)	5,370	7,408	
351500 FINANCIAL MGMT	10,090	10,372	6,138	(535,124)	49,390	
352000 HUMAN RESOURCE	14,126	14,521	8,593	26,957	(900,382)	
352500 INFO TECHNOLOGY SVCS	41,244	42,396	25,089	78,352	224,976	
353000 PURCHASING	3,027	3,112	1,841	7,075	16,512	
353500 FACILITIES MANAGEMENT	26,537	27,278	16,143	149,092	144,755	
354000 FLEET MANAGEMENT	10,090	10,372	6,138	80,946	72,878	
354100 FLEET REPLACEMENT	0	0	0	32,402	0	
354500 INTERNAL SERVICES	3,027	3,112	1,841	34,620	16,512	
355500 BLDG EQUIP REPLACEMENT	0	0	0	16,637	0	
356005 PARKS	5,045	5,186	3,069	80,875	27,520	
356010 METZGER PARK	0	0	0	8,777	0	
357500 RISK MANAGEMENT	3,532	3,630	2,148	5,092	19,264	
357010 LIABILITY INSUR	0	0	0	3,141	0	
357005 LIFE INSURANCE	0	0	0	5,184	0	
357010 WORKERS COMP INSURANCE	0	0	0	17,094	0	
357005 MEDICAL INSURANCE	0	0	0	75,505	0	
357005 UNEMPLOYMENT INS	0	0	0	4,553	0	
358000 ITS CAPITAL ACQUISITION	0	0	0	32,293	0	
358000 FACILITIES CAPITAL PROJ	0	0	0	58,836	0	
358000 GREENSPACE CAP PROJ.	0	0	0	778	0	
358000 EMERGENCY COMM SYS	0	0	0	6,768	0	
401000 SHERIFF'S OFFICE ADMIN	17,784	18,281	10,818	43,638	99,738	
401000 LOL - S.O. ADMIN	8,072	8,298	4,910	17,918	47,672	
402000 LAW ENF SVCS	76,383	78,516	46,465	192,079	496,747	
402000 DISTRICT PATROL	69,925	71,878	42,536	110,118	471,533	
402000 LOL - LAW ENF SVCS	30,144	30,986	18,337	61,963	203,569	
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	97,245	99,961	59,157	141,817	640,578	
403000 JAIL COMMISSARY	504	519	307	5,790	2,752	

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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	10,847	11,150	6,598	18,189	71,910	
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	10,243	0	
404000 COURT SECURITY FUND	0	0	0	17,536	0	
406005 TRI-MET CONTRACT	504	519	307	1,168	3,662	
406030 GASTON LAW ENF SVCS	0	0	0	0	0	
406035 BANKS CONTRACT	0	0	0	0	0	
406050 WIN Contracts	0	0	0	1,353	0	
406060 TASKFORCE REIMBURSABLES	0	0	0	2,690	0	
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0	
409000 FORFEITURES	0	0	0	0	0	
451000 DISTRICT ATTORNEY	53,730	55,231	32,685	91,105	293,088	
451000 LOL-DISTRICT ATTORNEY	13,369	13,743	8,133	18,563	72,928	
501000 JUVENILE	19,676	20,225	11,969	42,756	107,328	
501000 LOL-JUVENILE	5,045	5,186	3,069	14,008	27,520	
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	2,018	2,074	1,228	25,873	11,008	
503000 JUVENILE ADMIN	6,559	6,742	3,990	8,528	35,776	
504000 JUVENILE GRANTS	1,766	1,815	1,074	7,943	9,632	
504005 DOWNSIZING	0	0	0	0	0	
504020 JUVENILE RESTITUTION	0	0	0	0	0	
505000 STATE HIGH-RISK PREVENT	6,811	7,001	4,143	16,666	37,152	
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	53,478	54,972	32,531	151,619	366,633	
551500 LOL COMM CORRECTIONS	16,144	16,595	9,821	26,560	122,551	
601000 LONG RANGE PLANNING	13,253	13,624	8,062	22,586	72,295	
602000 CURRENT PLANNING	8,229	8,458	5,006	38,724	44,885	
602000 BUILDING SERVICES	27,254	28,015	16,579	134,686	148,663	
603000 ENGINEERING	25,367	26,075	15,431	99,065	158,587	
603000 SURVEY PUBLIC LAND CNR	1,912	1,965	1,163	26,217	13,998	
603000 SURVEY	2,311	2,375	1,406	34,943	16,172	
604000 LUT ADMINISTRATION	12,613	12,965	7,672	38,501	68,800	
604500 ROAD FUND ADMIN	0	0	0	47,050	0	
605000 CAPITAL PROJECT MGMT	23,384	24,037	14,225	35,330	143,015	
606000 LUT OPS & MAINT	56,001	57,565	34,066	196,141	398,231	
606500 TIF ROAD PROJECT	0	0	0	522	0	
606500 MSTIP 3	0	0	0	243,737	0	
606500 ROAD CAPITAL PROJECT	0	0	0	57,624	0	
606500 OTIA CAP PROJECTS	0	0	0	0	0	
606500 TDT	0	0	0	56,062	0	
606500 NORTH BETHANY SDC	0	0	0	4,377	0	
606500 BONNY SLOPE SDC	0	0	0	8,310	0	
607000 Regional Transportation	0	0	0	5,776	0	
607500 MAINT LOCAL IMPROV DIST	0	0	0	1,196	0	

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Department	321000 COUNTY					352000 HUMAN RESO 10.5
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5		
608000 URBAN ROAD MAINT DIST	0	0	0	23,391	0	
608500 NORTH BETHANY SERVICE DIST	0	0	0	24,087	0	
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	5,545	0	
651000 HOUSING SERVICES	43,388	44,600	26,393	60,184	236,672	
652000 Metro Affordabe Housing	0	0	0	57,160	0	
653000 Metro SHS	0	0	0	70,309	0	
661000 FEDERAL HOUSING PROG	0	0	0	30,285	0	
662000 LOCAL FUND HOUSING PROG	0	0	0	14,429	0	
663000 AFFORDABLE HOUSING POOL	0	0	0	18,872	0	
701000 EMERGENCY MEDICAL SVCS	1,362	1,400	829	11,658	7,430	
703000 PUBLIC HEALTH	77,316	79,476	47,032	242,196	449,098	
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	7,568	7,779	4,604	11,063	41,280	
704005 HHS ADMIN	0	0	0	0	0	
705000 CHILDREN & FAMILY SVCS	3,305	3,397	2,010	21,055	18,026	
706000 HUMAN SERVICES	18,672	19,193	11,358	128,238	101,851	
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	
706500 Developmental Disabilities Servic	46,213	47,504	28,112	56,000	252,083	
707000 MENTAL HEALTH HB 2145	0	0	0	1,412	0	
708500 HEALTH SHARE OREGON	0	0	0	3,848	0	
708700 COORDINATED CARE ORG	15,080	15,501	9,173	26,070	82,257	
708900 MH URGENT CARE CTR	0	0	0	15,691	0	
709000 ANIMAL SERVICES	12,613	12,965	7,672	281,638	68,800	
751000 VETERANS SERVICES	5,585	5,741	3,397	9,489	30,465	
752000 AGENCY ON AGING	12,451	12,799	7,574	55,473	67,919	
801000 WASH CO JUSTICE COURT	4,541	4,667	2,762	25,867	24,768	
851000 LAW LIBRARY	1,514	1,556	921	6,242	8,256	
901000 COMMUNITY DEVELOPMENT	3,168	3,257	1,927	33,262	17,283	
902000 HOME FUND	1,095	1,125	666	10,603	5,972	
903000 AIR QUALITY	656	674	399	7,002	3,577	
904000 HPOF	0	0	0	13,211	0	
951000 AGRICULTURE	0	0	0	720	0	
961000 WATERMASTER	979	1,006	595	4,833	5,339	
971000 COOP LIBRARY SERVICES	19,171	19,707	11,662	114,313	104,576	
971015 WEST SLOPE LIBRARY	5,045	5,186	3,069	12,436	27,520	
981000 FAIR COMPLEX	3,229	3,319	1,964	33,165	17,613	
982000 EVENT CENTER	0	0	0	0	0	
984000 EVENT CENTER OPS	3,128	3,215	1,903	18,121	17,062	
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0	

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Department	321000 COUNTY				352000 HUMAN RESO 10.5
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	
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	1,010,670	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,894,022	975,233	467,772	4,049,102	5,937,791

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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	51,285	782	23,817	0	30,399
151000 ADMIN OFFICE	262,223	17,334	115,673	0	39,691
162000 NON-DEPARTMENTAL	0	1,028	0	0	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	3,643	0	0	0
169600 COMMUNITY NETWORK	0	514	0	0	0
201000 COUNTY COUNSEL	216,615	1,671	106,252	0	32,732
251000 COUNTY AUDITOR	11,289	189	28,304	0	2,960
301000 ELECTIONS	395,326	3,114	362,284	0	46,849
302000 ASSESSMENT & TAXATION	2,131,990	13,635	470,001	0	157,876
302020 A&T-SS	0	0	0	0	0
311000 DEI	129,392	7,231	15,979	0	17,774
321000 COUNTY EMERGENCY MGMT	68,004	3,120	56,608	0	12,506
351010 SS-ADMIN	28,734	620	130,617	0	11,779
351500 FINANCIAL MGMT	220,907	2,076	76,932	0	30,992
352000 HUMAN RESOURCE	282,249	7,467	73,501	0	176,065
352500 INFO TECHNOLOGY SVCS	(2,359,783)	23,208	276,766	0	152,365
353000 PURCHASING	62,644	(169,726)	25,687	0	8,841
353500 FACILITIES MANAGEMENT	559,445	206,933	(1,936,021)	0	271,915
354000 FLEET MANAGEMENT	203,632	24,045	157,564	0	53,445
354100 FLEET REPLACEMENT	0	314	0	0	0
354500 INTERNAL SERVICES	56,485	8,084	95,705	0	21,038
355500 BLDG EQUIP REPLACEMENT	0	5,786	0	0	0
356005 PARKS	103,941	9,141	140,731	0	68,925
356010 METZGER PARK	1,148	3,228	53,207	0	8,022
357500 RISK MANAGEMENT	80,685	343	39,450	(212,101)	11,363
357010 LIABILITY INSUR	0	7,610	0	842,610	(1,728,183)
357005 LIFE INSURANCE	0	1,057	0	0	0
357010 WORKERS COMP INSURANCE	0	1,028	0	689,408	0
357005 MEDICAL INSURANCE	0	5,085	0	0	0
357005 UNEMPLOYMENT INS	0	200	0	0	0
358000 ITS CAPITAL ACQUISITION	0	16,139	0	0	0
358000 FACILITIES CAPITAL PROJ	0	43,117	0	0	0
358000 GREENSPACE CAP PROJ.	0	57	0	0	0
358000 EMERGENCY COMM SYS	0	2,799	0	0	0
401000 SHERIFF'S OFFICE ADMIN	453,005	14,571	609,958	0	163,702
401000 LOL - S.O. ADMIN	203,469	2,542	194,657	0	79,978
402000 LAW ENF SVCS	1,904,632	24,795	1,293,806	0	1,125,764
402000 DISTRICT PATROL	1,493,377	15,768	669,640	0	1,277,254
402000 LOL - LAW ENF SVCS	644,838	8,598	268,984	0	569,468
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	2,388,177	18,789	4,514,574	0	1,054,712
403000 JAIL COMMISSARY	11,317	943	3,182	0	1,525

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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	251,476	1,800	358,152	0	131,299
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	304	4,129	3,045	0	216
404000 COURT SECURITY FUND	0	457	0	0	0
406005 TRI-MET CONTRACT	6,225	0	0	0	12,527
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	0	543	0	0	0
406060 TASKFORCE REIMBURSABLES	0	0	0	0	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	0	0	21,629
451000 DISTRICT ATTORNEY	1,376,023	17,225	589,052	0	174,042
451000 LOL-DISTRICT ATTORNEY	282,197	571	123,861	0	44,078
501000 JUVENILE	610,224	62,918	362,033	0	113,133
501000 LOL-JUVENILE	107,985	8,998	29,030	0	16,592
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	41,206	486	12,092	0	6,534
503000 JUVENILE ADMIN	145,625	371	38,700	0	20,578
504000 JUVENILE GRANTS	37,603	57	12,092	0	6,073
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	132,824	1,543	54,437	0	19,527
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	1,088,902	23,681	1,084,456	0	401,500
551500 LOL COMM CORRECTIONS	263,318	5,056	489,802	0	119,473
601000 LONG RANGE PLANNING	298,367	10,257	133,509	0	40,919
602000 CURRENT PLANNING	227,355	3,878	115,220	0	34,682
602000 BUILDING SERVICES	865,817	8,084	221,264	0	214,741
603000 ENGINEERING	627,173	28,196	219,249	0	314,681
603000 SURVEY PUBLIC LAND CNR	50,027	486	13,486	0	24,347
603000 SURVEY	56,425	114	41,444	0	21,845
604000 LUT ADMINISTRATION	308,654	2,971	133,166	0	44,796
604500 ROAD FUND ADMIN	0	1,000	0	0	0
605000 CAPITAL PROJECT MGMT	542,720	25,373	212,967	0	132,780
606000 LUT OPS & MAINT	888,913	60,750	507,349	0	842,081
606500 TIF ROAD PROJECT	0	28	0	0	0
606500 MSTIP 3	0	37,763	0	0	0
606500 ROAD CAPITAL PROJECT	0	8,341	0	0	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	0	600	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	1,571	0	0	0
607500 MAINT LOCAL IMPROV DIST	0	0	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
608000 URBAN ROAD MAINT DIST	0	3,713	0	0	0
608500 NORTH BETHANY SERVICE DIST	0	628	0	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	514	0	0	0
651000 HOUSING SERVICES	873,660	13,883	228,647	0	142,427
652000 Metro Affordabe Housing	0	885	0	0	0
653000 Metro SHS	0	25,415	255,238	0	21,812
661000 FEDERAL HOUSING PROG	0	14,568	0	0	0
662000 LOCAL FUND HOUSING PROG	0	5,142	0	0	0
663000 AFFORDABLE HOUSING POOL	0	14,358	0	0	0
701000 EMERGENCY MEDICAL SVCS	28,613	5,329	9,562	0	5,929
703000 PUBLIC HEALTH	1,610,456	46,151	744,021	0	386,123
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	183,230	1,543	48,412	0	21,132
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	69,800	6,427	26,436	0	12,086
706000 HUMAN SERVICES	314,770	61,964	178,877	0	76,226
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
706500 Developmental Disabilities Servic	916,886	2,914	357,925	0	224,509
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	0	0	0	0	188
708700 COORDINATED CARE ORG	312,283	1,200	0	0	38,316
708900 MH URGENT CARE CTR	0	2,253	219,527	0	12,515
709000 ANIMAL SERVICES	270,926	12,512	157,174	0	79,513
751000 VETERANS SERVICES	118,827	1,685	72,641	0	37,473
752000 AGENCY ON AGING	306,069	34,407	60,290	0	41,291
801000 WASH CO JUSTICE COURT	87,966	1,800	93,844	0	39,119
851000 LAW LIBRARY	29,692	1,428	69,451	0	13,875
901000 COMMUNITY DEVELOPMENT	53,607	9,084	31,543	0	24,118
902000 HOME FUND	22,887	914	6,671	0	13,379
903000 AIR QUALITY	13,442	6,700	6,483	0	4,277
904000 HPOF	6,679	28	0	0	0
951000 AGRICULTURE	0	114	136,070	0	8,030
961000 WATERMASTER	49,279	257	38,807	0	7,647
971000 COOP LIBRARY SERVICES	118,419	13,369	137,613	0	100,009
971015 WEST SLOPE LIBRARY	0	2,399	56,117	0	35,432
981000 FAIR COMPLEX	60,649	41,073	4,017	0	43,979
982000 EVENT CENTER	0	257	0	0	0
984000 EVENT CENTER OPS	60,579	2,257	244,187	0	24,084
BANKRUPTCY TAX PAYMENTS	0	0	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
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	5,167	0	295
STATE COURTS	0	0	1,712,928	0	100,350
TUALATIN RIVER WATERSHED COUNCIL	0	0	5,167	0	295
VISION ACTION NETWORK	0	0	17,409	0	992
WCCCA (911 Center)	0	0	5,918	0	420
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	23,323,109	989,292	17,552,402	1,319,918	7,973,669

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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	(2,565,591)	0	0	0	0
401000 LOL - S.O. ADMIN	122,177	0	0	0	0
402000 LAW ENF SVCS	0	0	0	0	0
402000 DISTRICT PATROL	3,474,564	0	0	0	0
402000 LOL - LAW ENF SVCS	1,356,669	0	0	0	0
402005 GF PATROL OPERATIONS	1,751,516	0	0	0	0
402010 GF INVESTIGATIONS	901,925	0	0	0	0
402015 GF RECORDS	58,168	0	0	0	0
402020 GF PUBLIC AFFAIRS	33,979	0	0	0	0
402030 GF CIVIL	35,515	0	0	0	0
402035 GF PERMITS	12,688	0	0	0	0
402040 GF FORENSICS	11,887	0	0	0	0
402045 GF EVIDENCE	13,620	0	0	0	0
402050 SO Service Admin	20,515	0	0	0	0
403000 JAIL	1,661,072	0	0	0	0
403000 JAIL COMMISSARY	0	8,601	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
403000 LOL - JAIL	221,027	167,714	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
403010 JAIL HOUSING	0	918,128	0	0	0
403025 JAIL INTAKE/RELEASE	0	670,857	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
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	2,091,114	0	0
501005 LOL-JUVENILE BASIC SVCS	0	0	66,375	0	0
501010 JUVENILE SHELTER CARE	0	0	55,519	0	0
501015 JUV SECURE DETENTION	0	0	135,541	0	0
501025 HOME DETENTION	0	0	12,096	0	0
502000 CONCILIATION PROGRAM	0	0	29,155	0	0
503000 JUVENILE ADMIN	0	0	(310,473)	0	0
504000 JUVENILE GRANTS	0	0	0	0	0
504005 DOWNSIZING	0	0	35,979	0	0
504020 JUVENILE RESTITUTION	0	0	13,027	0	0
505000 STATE HIGH-RISK PREVENT	0	0	0	0	0
505015 SUBSTANCE ABUSE PROGRAMS	0	0	96,460	0	0
505020 COMM & VICTIM SVCS	0	0	16,749	0	0
505025 SHELTER CARE SUPPLEMENT	0	0	40,941	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
607500 MAINT LOCAL IMPROV DIST	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
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	18,532	18,084
703000 PUBLIC HEALTH	0	0	0	0	0
703005 ENVIRONMENT HEALTH	0	0	0	191,260	111,638
703010 COMMUNICABLE DISEASE	0	0	0	239,184	139,608
703015 MEDICAL EXAMINER	0	0	0	37,147	37,856
703020 SOLID WASTE & RECYCLING	0	0	0	0	91,143
703025 MATERNAL & CHILD HEALTH	0	0	0	223,935	128,757
703030 PUBLIC HEALTH	0	0	0	(108,503)	108,503
703035 HEPP	0	0	0	88,151	48,706
703040 VITAL RECORDS	0	0	0	29,916	17,602
703045 WIC	0	0	0	219,288	128,999
703050 PH Emergency Preparedness	0	0	0	53,152	31,104
704000 HHS ADMINISTRATION	0	0	0	0	80,293
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	0	118,793	62,450
706000 HUMAN SERVICES	0	0	0	0	11,333
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	0	296,094
706015 CHILDREN'S HUMAN SERVICES	0	0	0	0	14,467
706020 ALCOHOL & DRUG SERVICES	0	0	0	0	62,691
706025 DEVELOP DISABILIT	0	0	0	0	0
706500 Developmental Disabilities Servic	0	0	0	0	492,606
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	0	0	0	0	13,262
708700 COORDINATED CARE ORG	0	0	0	0	167,095
708900 MH URGENT CARE CTR	0	0	0	0	0
709000 ANIMAL SERVICES	0	0	0	0	131,651
751000 VETERANS SERVICES	0	0	0	0	58,110
752000 AGENCY ON AGING	0	0	0	0	159,138
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
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

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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
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	40,000	0	0	(459,772)	12,000
Total Expenditures	7,149,729	1,765,300	2,282,484	651,082	2,423,188

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Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIATION 23.5	Totals
CLEAN WATER SERVICES (CWS)	0	0	0	0
101000 BOARD OF COMMIS	0	79	5,603	0
151000 ADMIN OFFICE	0	352	27,210	0
162000 NON-DEPARTMENTAL	0	0	0	6,724
167500 Affordable Housing Development Su	0	0	0	0
168000 ESPD	0	0	0	7,201
169600 COMMUNITY NETWORK	0	0	0	5,594
201000 COUNTY COUNSEL	0	326	24,994	0
251000 COUNTY AUDITOR	0	42	6,658	0
301000 ELECTIONS	0	692	97,855	1,330,238
302000 ASSESSMENT & TAXATION	0	1,381	110,624	6,370,773
302020 A&T-SS	0	0	0	0
311000 DEI	0	0	3,759	0
321000 COUNTY EMERGENCY MGMT	0	0	15,277	0
351010 SS-ADMIN	0	82	30,726	0
351500 FINANCIAL MGMT	0	235	18,097	0
352000 HUMAN RESOURCE	0	439	17,290	0
352500 INFO TECHNOLOGY SVCS	0	1,046	1,170,082	0
353000 PURCHASING	0	55	6,400	0
353500 FACILITIES MANAGEMENT	0	1,098	171,687	0
354000 FLEET MANAGEMENT	0	0	33,840	713,115
354100 FLEET REPLACEMENT	0	0	0	85,735
354500 INTERNAL SERVICES	0	441	23,265	281,926
355500 BLDG EQUIP REPLACEMENT	0	0	0	53,426
356005 PARKS	0	0	51,983	521,069
356010 METZGER PARK	0	0	18,661	93,817
357500 RISK MANAGEMENT	0	0	8,788	0
357010 LIABILITY INSUR	0	0	0	0
357005 LIFE INSURANCE	0	0	0	7,968
357010 WORKERS COMP INSURANCE	0	0	0	721,476
357005 MEDICAL INSURANCE	0	0	0	226,366
357005 UNEMPLOYMENT INS	0	0	0	6,133
358000 ITS CAPITAL ACQUISITION	0	0	0	71,915
358000 FACILITIES CAPITAL PROJ	0	0	0	218,374
358000 GREENSPACE CAP PROJ.	0	0	0	1,527
358000 EMERGENCY COMM SYS	0	0	0	18,276
401000 SHERIFF'S OFFICE ADMIN	0	284	141,986	0
401000 LOL - S.O. ADMIN	0	0	43,364	775,729
402000 LAW ENF SVCS	0	0	313,655	5,977,630
402000 DISTRICT PATROL	0	642	156,700	8,230,496
402000 LOL - LAW ENF SVCS	0	126	62,693	3,418,923
402005 GF PATROL OPERATIONS	0	0	0	1,751,516
402010 GF INVESTIGATIONS	0	0	0	901,925
402015 GF RECORDS	0	0	0	58,168
402020 GF PUBLIC AFFAIRS	0	0	0	33,979
402030 GF CIVIL	0	0	0	35,515
402035 GF PERMITS	0	0	0	12,688
402040 GF FORENSICS	0	0	0	11,887
402045 GF EVIDENCE	0	0	0	13,620
402050 SO Service Admin	0	0	0	20,515
403000 JAIL	0	0	1,248,949	12,455,819
403000 JAIL COMMISSARY	0	0	884	40,556

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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	98,974	1,405,740
403005 JAIL ADMIN	0	0	0	0
403010 JAIL HOUSING	0	0	0	918,128
403025 JAIL INTAKE/RELEASE	0	0	0	670,857
403500 JAIL HEALTH CARE	0	0	845	49,238
404000 COURT SECURITY FUND	0	0	0	21,960
406005 TRI-MET CONTRACT	0	0	0	27,634
406030 GASTON LAW ENF SVCS	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0
406050 WIN Contracts	0	0	0	2,034
406060 TASKFORCE REIMBURSABLES	0	0	0	3,612
406065 CORNELIUS LAW ENF SVCS	0	0	0	0
409000 FORFEITURES	0	0	0	56,295
451000 DISTRICT ATTORNEY	0	1,406	132,551	3,136,380
451000 LOL-DISTRICT ATTORNEY	0	337	27,592	672,842
501000 JUVENILE	0	990	88,014	1,568,158
501000 LOL-JUVENILE	0	42	6,467	250,327
501005 JUVENILE BASIC SERVICES	0	0	0	2,091,114
501005 LOL-JUVENILE BASIC SVCS	0	0	0	66,375
501010 JUVENILE SHELTER CARE	0	0	0	55,519
501015 JUV SECURE DETENTION	0	0	0	135,541
501025 HOME DETENTION	0	0	0	12,096
502000 CONCILIATION PROGRAM	0	0	2,694	144,341
503000 JUVENILE ADMIN	0	0	8,621	0
504000 JUVENILE GRANTS	0	0	2,694	90,621
504005 DOWNSIZING	0	0	0	35,979
504020 JUVENILE RESTITUTION	0	0	0	13,027
505000 STATE HIGH-RISK PREVENT	0	0	12,127	329,469
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	96,460
505020 COMM & VICTIM SVCS	0	0	0	16,749
505025 SHELTER CARE SUPPLEMENT	0	0	0	40,941
551000 COMMUNITY CORRECTIONS	0	1,012	266,081	3,816,207
551500 LOL COMM CORRECTIONS	0	191	124,274	1,275,673
601000 LONG RANGE PLANNING	0	292	29,742	968,475
602000 CURRENT PLANNING	0	357	25,668	570,081
602000 BUILDING SERVICES	0	606	49,291	1,874,090
603000 ENGINEERING	0	0	48,842	1,710,648
603000 SURVEY PUBLIC LAND CNR	0	79	3,004	150,634
603000 SURVEY	0	74	9,233	200,508
604000 LUT ADMINISTRATION	0	228	29,665	794,035
604500 ROAD FUND ADMIN	0	0	0	134,448
605000 CAPITAL PROJECT MGMT	0	0	47,443	1,686,675
606000 LUT OPS & MAINT	0	0	108,364	3,503,172
606500 TIF ROAD PROJECT	0	0	0	551
606500 MSTIP 3	0	0	0	745,260
606500 ROAD CAPITAL PROJECT	0	0	0	171,795
606500 OTIA CAP PROJECTS	0	0	0	0
606500 TDT	0	0	0	178,092
606500 NORTH BETHANY SDC	0	0	0	11,096
606500 BONNY SLOPE SDC	0	0	0	25,094
607000 Regional Transportation	0	0	0	17,159
607500 MAINT LOCAL IMPROV DIST	0	0	0	1,801

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Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIATION 23.5	Totals
608000 URBAN ROAD MAINT DIST	0	0	0	58,105
608500 NORTH BETHANY SERVICE DIST	0	0	0	77,557
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	13,780
651000 HOUSING SERVICES	0	0	50,819	2,133,154
652000 Metro Affordabe Housing	0	0	0	187,018
653000 Metro SHS	0	0	85,237	597,449
661000 FEDERAL HOUSING PROG	0	0	0	44,853
662000 LOCAL FUND HOUSING PROG	0	0	0	19,571
663000 AFFORDABLE HOUSING POOL	0	0	0	33,230
701000 EMERGENCY MEDICAL SVCS	0	0	2,130	136,559
703000 PUBLIC HEALTH	0	1,252	169,597	4,388,154
703005 ENVIRONMENT HEALTH	0	0	0	302,898
703010 COMMUNICABLE DISEASE	0	0	0	378,791
703015 MEDICAL EXAMINER	0	0	0	75,003
703020 SOLID WASTE & RECYCLING	0	0	0	91,143
703025 MATERNAL & CHILD HEALTH	0	0	0	352,693
703030 PUBLIC HEALTH	0	0	0	0
703035 HEPP	0	0	0	136,857
703040 VITAL RECORDS	0	0	0	47,518
703045 WIC	0	0	0	348,287
703050 PH Emergency Preparedness	0	0	0	84,256
704000 HHS ADMINISTRATION	0	161	10,785	479,802
704005 HHS ADMIN	0	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	5,889	383,438
706000 HUMAN SERVICES	0	0	42,552	1,203,276
706005 HUMAN SVCS ADMIN	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	296,094
706015 CHILDREN'S HUMAN SERVICES	0	0	0	14,467
706020 ALCOHOL & DRUG SERVICES	0	0	0	62,691
706025 DEVELOP DISABILIT	0	0	0	0
706500 Developmental Disabilities Servic	0	0	79,735	2,730,186
707000 MENTAL HEALTH HB 2145	0	0	0	2,839
708500 HEALTH SHARE OREGON	0	0	0	24,321
708700 COORDINATED CARE ORG	0	0	0	745,476
708900 MH URGENT CARE CTR	0	0	48,904	323,305
709000 ANIMAL SERVICES	0	0	42,829	1,155,545
751000 VETERANS SERVICES	0	0	16,273	390,361
752000 AGENCY ON AGING	0	0	13,431	849,609
801000 WASH CO JUSTICE COURT	0	304	20,906	336,521
851000 LAW LIBRARY	0	0	17,954	160,341
901000 COMMUNITY DEVELOPMENT	0	0	7,226	251,690
902000 HOME FUND	0	0	1,528	78,459
903000 AIR QUALITY	0	0	1,485	49,908
904000 HPOF	0	0	0	47,453
951000 AGRICULTURE	0	0	31,380	178,215
961000 WATERMASTER	0	0	8,645	122,293
971000 COOP LIBRARY SERVICES	0	271	35,306	870,262
971015 WEST SLOPE LIBRARY	0	0	4,776	175,778
981000 FAIR COMPLEX	0	0	1,433	259,448
982000 EVENT CENTER	0	0	0	257
984000 EVENT CENTER OPS	0	0	55,314	448,952
BANKRUPTCY TAX PAYMENTS	0	0	0	4,534

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule D - Detail of Allocated Costs

Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
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	1,151	6,612
STATE COURTS	0	5,530	392,146	2,210,953
TUALATIN RIVER WATERSHED COUNCIL	0	0	1,151	6,612
VISION ACTION NETWORK	0	0	3,878	22,280
WCCCA (911 Center)	0	0	1,643	7,981
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	108,600
Total Allocated				97,742,986
Direct Bills	0	0	0	0
Unallocated	509,151	0	0	1,519,821
Cost Adjustments	0	0	0	0
Disallowed	1,239,931	0	0	832,159
Total Expenditures	1,749,082	20,453	6,087,319	100,094,966

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
20.4.2 HHS DIRECTOR	Time Allocation	HHS Records
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 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 101000 BOARD OF COMMIS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	990,299			990,299
Inbound Costs:				
101000 BOARD OF COMMIS		1,476	1,476	
151000 ADMIN OFFICE		757,224	757,224	
201000 COUNTY COUNSEL		179,390	179,390	
251000 COUNTY AUDITOR		1,644	1,644	
311000 DEI		2,234	2,234	
321000 COUNTY EMERGENCY MGMT		2,169	2,169	
351010 SS-ADMIN		1,044	1,044	
351500 FINANCIAL MGMT		4,776	4,776	
352000 HUMAN RESOURCE		12,348	12,348	
352500 INFO TECHNOLOGY SVCS		51,285	51,285	
353000 PURCHASING		782	782	
353500 FACILITIES MANAGEMENT		23,817	23,817	
357010 LIABILITY INSUR		30,399	30,399	
BUILDING DEBT INTEREST		79	79	
BUILDING DEPRECIATION		5,603	5,603	
Total Allocated Additions:		1,074,268	1,074,268	1,074,268
Total To Be Allocated:	990,299	1,074,268		2,064,567

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 101000 BOARD OF COMMIS

	Total	G&A	BD OF DIRECTORS	GENERAL GOVT
Other Expense & Cost				
PERSONNEL SERVICES	881,723	0	440,861	440,862
MATERIALS & SERVICES	79,276	0	39,638	39,638
OTHER SPECIAL EXPEND	0	0	0	0
INTERFUND EXPENSES	500	0	250	250
CONTINGENCY	28,800	28,800	0	0
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	990,299			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	990,299	28,800	480,749	480,750
Allocation Step 1				
Reallocate Admin Costs		(28,800)	14,400	14,400
Unallocated Costs	0	0	0	0
1st Allocation	990,299	0	495,149	495,150
Allocation Step 2				
Inbound - All Others	1,074,268	1,074,268	0	0
Reallocate Admin Costs		(1,074,268)	537,133	537,135
Unallocated Costs	0	0	0	0
2nd Allocation	1,074,268	0	537,133	537,135
Total For 101000 BOARD OF COMMIS				
Schedule .3 Total	2,064,567	0	1,032,282	1,032,285

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	1,080		1,080		1,080
151000 ADMIN OFFICE	23.00	1.002948	4,966		4,966	5,399	10,365
201000 COUNTY COUNSEL	18.00	0.784916	3,887		3,887	4,225	8,112
251000 COUNTY AUDITOR	1.00	0.043606	216		216	235	451
301000 ELECTIONS	8.00	0.348851	1,727		1,727	1,878	3,605
302000 ASSESSMENT & TAXATION	108.00	4.709494	23,319		23,319	25,352	48,671
311000 DEI	13.00	0.566884	2,807		2,807	3,052	5,858
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	1,511		1,511	1,643	3,155
351010 SS-ADMIN	3.00	0.130819	648		648	704	1,352
351500 FINANCIAL MGMT	20.00	0.872129	4,318		4,318	4,695	9,013
352000 HUMAN RESOURCE	28.00	1.220980	6,046		6,046	6,573	12,619
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	17,651		17,651	19,190	36,841
353000 PURCHASING	6.00	0.261639	1,296		1,296	1,408	2,704
353500 FACILITIES MANAGEMENT	52.60	2.293698	11,357		11,357	12,347	23,704
354000 FLEET MANAGEMENT	20.00	0.872129	4,318		4,318	4,695	9,013
354500 INTERNAL SERVICES	6.00	0.261639	1,296		1,296	1,408	2,704
356005 PARKS	10.00	0.436064	2,159		2,159	2,347	4,506
357500 RISK MANAGEMENT	7.00	0.305245	1,511		1,511	1,643	3,155
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	7,611		7,611	8,274	15,886
401000 LOL - S.O. ADMIN	16.00	0.697703	3,455		3,455	3,756	7,211
402000 LAW ENF SVCS	151.40	6.602013	32,690		32,690	35,539	68,229
402000 DISTRICT PATROL	138.60	6.043851	29,926		29,926	32,534	62,461
402000 LOL - LAW ENF SVCS	59.75	2.605484	12,901		12,901	14,026	26,927
403000 JAIL	192.75	8.405138	41,618		41,618	45,246	86,864
403000 JAIL COMMISSARY	1.00	0.043606	216		216	235	451
403000 LOL - JAIL	21.50	0.937538	4,642		4,642	5,047	9,689
406005 TRI-MET CONTRACT	1.00	0.043606	216		216	235	451
451000 DISTRICT ATTORNEY	106.50	4.644084	22,995		22,995	24,999	47,995
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	5,722		5,722	6,221	11,943
501000 JUVENILE	39.00	1.700651	8,421		8,421	9,155	17,576
501000 LOL-JUVENILE	10.00	0.436064	2,159		2,159	2,347	4,506
502000 CONCILIATION PROGRAM	4.00	0.174426	864		864	939	1,803
503000 JUVENILE ADMIN	13.00	0.566884	2,807		2,807	3,052	5,858
504000 JUVENILE GRANTS	3.50	0.152622	756		756	822	1,577
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	2,915		2,915	3,169	6,084
551000 COMMUNITY CORRECTIONS	106.00	4.622281	22,887		22,887	24,882	47,769
551500 LOL COMM CORRECTIONS	32.00	1.395406	6,909		6,909	7,512	14,421
601000 LONG RANGE PLANNING	26.27	1.145541	5,672		5,672	6,167	11,839
602000 CURRENT PLANNING	16.31	0.711221	3,522		3,522	3,829	7,351
602000 BUILDING SERVICES	54.02	2.355619	11,664		11,664	12,680	24,344
603000 ENGINEERING	50.28	2.192531	10,856		10,856	11,803	22,659
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	818		818	890	1,708
603000 SURVEY	4.58	0.199717	989		989	1,075	2,064
604000 LUT ADMINISTRATION	25.00	1.090161	5,398		5,398	5,868	11,266
605000 CAPITAL PROJECT MGMT	46.35	2.021158	10,008		10,008	10,880	20,888
606000 LUT OPS & MAINT	111.00	4.840313	23,967		23,967	26,056	50,023
651000 HOUSING SERVICES	86.00	3.750153	18,569		18,569	20,187	38,756
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	583		583	634	1,217
703000 PUBLIC HEALTH	153.25	6.682685	33,089		33,089	35,973	69,062
704000 HHS ADMINISTRATION	15.00	0.654096	3,239		3,239	3,521	6,760
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	1,414		1,414	1,538	2,952
706000 HUMAN SERVICES	37.01	1.613874	7,991		7,991	8,688	16,679

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 Serv	91.60	3.994349	19,778		19,778	21,502	41,280
708700 COORDINATED CARE ORG	29.89	1.303396	6,454		6,454	7,016	13,470
709000 ANIMAL SERVICES	25.00	1.090161	5,398		5,398	5,868	11,266
751000 VETERANS SERVICES	11.07	0.482723	2,390		2,390	2,599	4,989
752000 AGENCY ON AGING	24.68	1.076207	5,329		5,329	5,793	11,122
801000 WASH CO JUSTICE COURT	9.00	0.392458	1,943		1,943	2,113	4,056
851000 LAW LIBRARY	3.00	0.130819	648		648	704	1,352
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	1,356		1,356	1,474	2,830
902000 HOME FUND	2.17	0.094626	469		469	509	978
903000 AIR QUALITY	1.30	0.056688	281		281	305	586
961000 WATERMASTER	1.94	0.084596	419		419	455	874
971000 COOP LIBRARY SERVICES	38.00	1.657044	8,205		8,205	8,920	17,125
971015 WEST SLOPE LIBRARY	10.00	0.436064	2,159		2,159	2,347	4,506
981000 FAIR COMPLEX	6.40	0.279081	1,382		1,382	1,502	2,884
984000 EVENT CENTER OPS	6.20	0.270360	1,339		1,339	1,455	2,794
Schedule .4 Total for BD OF DIRECTORS	2,293.24	100.000000	495,149		495,149	537,133	1,032,282

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	905,746	0.080012	396		396		396
151000 ADMIN OFFICE	5,696,894	0.503254	2,492		2,492	2,705	5,197
162000 NON-DEPARTMENTAL	284,450	0.025128	124		124	135	259
169600 COMMUNITY NETWORK	825,820	0.072952	361		361	392	753
201000 COUNTY COUNSEL	4,059,043	0.358569	1,775		1,775	1,928	3,703
251000 COUNTY AUDITOR	266,646	0.023555	117		117	127	243
301000 ELECTIONS	2,647,054	0.233836	1,158		1,158	1,257	2,415
302000 ASSESSMENT & TAXATION	14,133,017	1.248487	6,182		6,182	6,711	12,893
311000 DEI	2,341,000	0.206800	1,024		1,024	1,112	2,136
321000 COUNTY EMERGENCY MGMT	1,578,198	0.139415	690		690	749	1,440
351010 SS-ADMIN	472,823	0.041768	207		207	225	431
351500 FINANCIAL MGMT	3,970,651	0.350761	1,737		1,737	1,886	3,622
352000 HUMAN RESOURCE	5,462,493	0.482547	2,389		2,389	2,594	4,983
352500 INFO TECHNOLOGY SVCS	22,720,862	2.007122	9,938		9,938	10,790	20,728
353000 PURCHASING	914,511	0.080786	400		400	434	834
353500 FACILITIES MANAGEMENT	16,874,024	1.490622	7,381		7,381	8,013	15,394
354000 FLEET MANAGEMENT	6,479,591	0.572396	2,834		2,834	3,077	5,911
354100 FLEET REPLACEMENT	8,428,772	0.744583	3,687		3,687	4,003	7,689
354500 INTERNAL SERVICES	1,767,264	0.156117	773		773	839	1,612
355500 BLDG EQUIP REPLACEMENT	10,303,257	0.910172	4,507		4,507	4,893	9,400
356005 PARKS	1,886,570	0.166656	825		825	896	1,721
356010 METZGER PARK	321,298	0.028383	141		141	153	293
357500 RISK MANAGEMENT	1,203,112	0.106281	526		526	571	1,098
357005 LIFE INSURANCE	524,284	0.046314	229		229	249	478
357010 WORKERS COMP INSURANCE	4,694,309	0.414687	2,053		2,053	2,229	4,283
357005 MEDICAL INSURANCE	47,641,608	4.208578	20,839		20,839	22,624	43,463
357005 UNEMPLOYMENT INS	408,772	0.036110	179		179	194	373
358000 ITS CAPITAL ACQUISITION	7,956,780	0.702888	3,480		3,480	3,779	7,259
358000 FACILITIES CAPITAL PROJ	41,568,810	3.672118	18,183		18,183	19,740	37,922
358000 GREENSPACE CAP PROJ.	60,000	0.005300	26		26	28	55
358000 EMERGENCY COMM SYS	3,117,914	0.275431	1,364		1,364	1,481	2,844
401000 SHERIFF'S OFFICE ADMIN	7,061,179	0.623772	3,089		3,089	3,353	6,442
401000 LOL - S.O. ADMIN	3,648,973	0.322344	1,596		1,596	1,733	3,329
402000 LAW ENF SVCS	28,433,931	2.511805	12,437		12,437	13,503	25,940
402000 DISTRICT PATROL	34,205,165	3.021626	14,962		14,962	16,243	31,205
402000 LOL - LAW ENF SVCS	14,808,887	1.308192	6,478		6,478	7,032	13,510
403000 JAIL	33,781,986	2.984243	14,776		14,776	16,042	30,819
403000 JAIL COMMISSARY	245,039	0.021646	107		107	116	224
403000 LOL - JAIL	4,665,470	0.412140	2,041		2,041	2,215	4,256
403500 JAIL HEALTH CARE	7,385,831	0.652452	3,231		3,231	3,507	6,738
404000 COURT SECURITY FUND	610,349	0.053917	267		267	290	557
406005 TRI-MET CONTRACT	300,151	0.026515	131		131	143	274
406050 WIN Contracts	60,000	0.005300	26		26	28	55
406060 TASKFORCE REIMBURSABLES	400,000	0.035335	175		175	190	365
451000 DISTRICT ATTORNEY	18,623,055	1.645129	8,146		8,146	8,844	16,990
451000 LOL-DISTRICT ATTORNEY	4,902,507	0.433079	2,144		2,144	2,328	4,472
501000 JUVENILE	8,078,612	0.713651	3,534		3,534	3,836	7,370
501000 LOL-JUVENILE	2,198,760	0.194235	962		962	1,044	2,006
502000 CONCILIATION PROGRAM	657,198	0.058056	287		287	312	600
503000 JUVENILE ADMIN	2,077,836	0.183552	909		909	987	1,896
504000 JUVENILE GRANTS	980,581	0.086623	429		429	466	894

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
505000 STATE HIGH-RISK PREVENT	3,530,918	0.311915	1,544		1,544	1,677	3,221
551000 COMMUNITY CORRECTIONS	23,170,455	2.046838	10,135		10,135	11,003	21,138
551500 LOL COMM CORRECTIONS	6,093,062	0.538251	2,665		2,665	2,893	5,559
601000 LONG RANGE PLANNING	5,344,903	0.472160	2,338		2,338	2,538	4,876
602000 CURRENT PLANNING	3,015,561	0.266389	1,319		1,319	1,432	2,751
602000 BUILDING SERVICES	11,178,672	0.987505	4,890		4,890	5,308	10,198
603000 ENGINEERING	12,641,708	1.116747	5,530		5,530	6,003	11,533
603000 SURVEY PUBLIC LAND CNR	941,924	0.083208	412		412	447	859
603000 SURVEY	1,014,648	0.089632	444		444	482	926
604000 LUT ADMINISTRATION	5,009,340	0.442517	2,191		2,191	2,379	4,570
604500 ROAD FUND ADMIN	19,641,132	1.735064	8,591		8,591	9,327	17,918
605000 CAPITAL PROJECT MGMT	9,986,651	0.882204	4,368		4,368	4,742	9,111
606000 LUT OPS & MAINT	37,906,374	3.348584	16,581		16,581	18,001	34,581
606500 MSTIP 3	166,622,903	14.719184	72,882		72,882	79,127	152,009
606500 ROAD CAPITAL PROJECT	38,023,230	3.358907	16,632		16,632	18,056	34,688
606500 TDT	43,616,983	3.853050	19,078		19,078	20,713	39,791
606500 NORTH BETHANY SDC	2,401,457	0.212141	1,050		1,050	1,140	2,191
606500 BONNY SLOPE SDC	6,033,871	0.533022	2,639		2,639	2,865	5,505
607000 Regional Transportation	3,522,960	0.311212	1,541		1,541	1,673	3,214
607500 MAINT LOCAL IMPROV DIST	7,577	0.000669	3		3	4	7
608000 URBAN ROAD MAINT DIST	11,061,905	0.977190	4,839		4,839	5,253	10,092
608500 NORTH BETHANY SERVICE DIST	18,997,983	1.678249	8,310		8,310	9,022	17,332
609000 SPECIAL LIGHT DISTRICT #1	2,210,409	0.195264	967		967	1,050	2,017
651000 HOUSING SERVICES	18,687,451	1.650817	8,174		8,174	8,874	17,048
652000 Metro Affordable Housing	46,338,620	4.093474	20,269		20,269	22,005	42,274
653000 Metro SHS	49,587,320	4.380459	21,690		21,690	23,548	45,238
701000 EMERGENCY MEDICAL SVCS	1,081,674	0.095553	473		473	514	987
703000 PUBLIC HEALTH	27,569,855	2.435474	12,059		12,059	13,092	25,152
704000 HHS ADMINISTRATION	2,247,565	0.198546	983		983	1,067	2,050
705000 CHILDREN & FAMILY SVCS	6,196,022	0.547346	2,710		2,710	2,942	5,653
706000 HUMAN SERVICES	42,186,056	3.726644	18,452		18,452	20,033	38,486
706500 Developmental Disabilities Servic	14,230,473	1.257096	6,225		6,225	6,758	12,982
708500 HEALTH SHARE OREGON	2,533,282	0.223786	1,108		1,108	1,203	2,311
708700 COORDINATED CARE ORG	5,836,374	0.515575	2,553		2,553	2,772	5,324
708900 MH URGENT CARE CTR	8,728,424	0.771054	3,818		3,818	4,145	7,963
709000 ANIMAL SERVICES	3,348,482	0.295799	1,465		1,465	1,590	3,055
751000 VETERANS SERVICES	1,453,587	0.128407	636		636	690	1,326
752000 AGENCY ON AGING	8,863,803	0.783013	3,877		3,877	4,209	8,086
801000 WASH CO JUSTICE COURT	1,165,609	0.102968	510		510	553	1,063
851000 LAW LIBRARY	574,878	0.050784	251		251	273	524
901000 COMMUNITY DEVELOPMENT	5,424,924	0.479228	2,373		2,373	2,576	4,949
902000 HOME FUND	3,300,513	0.291562	1,444		1,444	1,567	3,011
903000 AIR QUALITY	932,905	0.082411	408		408	443	851
904000 HPOF	9,890,879	0.873743	4,326		4,326	4,697	9,023
951000 AGRICULTURE	458,250	0.040481	200		200	218	418
961000 WATERMASTER	236,867	0.020924	104		104	112	216
971000 COOP LIBRARY SERVICES	40,831,196	3.606958	17,860		17,860	19,390	37,250
971015 WEST SLOPE LIBRARY	1,223,672	0.108097	535		535	581	1,116
981000 FAIR COMPLEX	2,815,310	0.248700	1,231		1,231	1,337	2,568
984000 EVENT CENTER OPS	1,652,276	0.145959	723		723	785	1,507
Schedule .4 Total for GENERAL GOVT	1,132,011,976	100.000000	495,150		495,150	537,135	1,032,285

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Allocation Basis: Budget Appropriations (Excluding Contingency)
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
101000 BOARD OF COMMIS	1,476	1,080	396
151000 ADMIN OFFICE	15,562	10,365	5,197
162000 NON-DEPARTMENTAL	259	0	259
169600 COMMUNITY NETWORK	753	0	753
201000 COUNTY COUNSEL	11,815	8,112	3,703
251000 COUNTY AUDITOR	694	451	243
301000 ELECTIONS	6,020	3,605	2,415
302000 ASSESSMENT & TAXATION	61,564	48,671	12,893
311000 DEI	7,994	5,858	2,136
321000 COUNTY EMERGENCY MGMT	4,594	3,155	1,440
351010 SS-ADMIN	1,783	1,352	431
351500 FINANCIAL MGMT	12,635	9,013	3,622
352000 HUMAN RESOURCE	17,602	12,618	4,983
352500 INFO TECHNOLOGY SVCS	57,569	36,841	20,728
353000 PURCHASING	3,538	2,704	834
353500 FACILITIES MANAGEMENT	39,098	23,704	15,394
354000 FLEET MANAGEMENT	14,924	9,013	5,911
354100 FLEET REPLACEMENT	7,689	0	7,689
354500 INTERNAL SERVICES	4,316	2,704	1,612
355500 BLDG EQUIP REPLACEMENT	9,400	0	9,400
356005 PARKS	6,228	4,506	1,721
356010 METZGER PARK	293	0	293
357500 RISK MANAGEMENT	4,252	3,155	1,098
357005 LIFE INSURANCE	478	0	478
357010 WORKERS COMP INSURANCE	4,283	0	4,283
357005 MEDICAL INSURANCE	43,463	0	43,463
357005 UNEMPLOYMENT INS	373	0	373
358000 ITS CAPITAL ACQUISITION	7,259	0	7,259
358000 FACILITIES CAPITAL PROJ	37,922	0	37,922
358000 GREENSPACE CAP PROJ.	55	0	55
358000 EMERGENCY COMM SYS	2,844	0	2,844
401000 SHERIFF'S OFFICE ADMIN	22,327	15,886	6,442
401000 LOL - S.O. ADMIN	10,539	7,210	3,329
402000 LAW ENF SVCS	94,169	68,229	25,940
402000 DISTRICT PATROL	93,665	62,461	31,205
402000 LOL - LAW ENF SVCS	40,436	26,927	13,510
403000 JAIL	117,683	86,864	30,819
403000 JAIL COMMISSARY	674	451	224
403000 LOL - JAIL	13,945	9,689	4,256
403500 JAIL HEALTH CARE	6,738	0	6,738
404000 COURT SECURITY FUND	557	0	557
406005 TRI-MET CONTRACT	724	451	274
406050 WIN Contracts	55	0	55
406060 TASKFORCE REIMBURSABLES	365	0	365
451000 DISTRICT ATTORNEY	64,984	47,995	16,990
451000 LOL-DISTRICT ATTORNEY	16,415	11,942	4,472
501000 JUVENILE	24,945	17,575	7,370
501000 LOL-JUVENILE	6,512	4,506	2,006
502000 CONCILIATION PROGRAM	2,402	1,803	600
503000 JUVENILE ADMIN	7,754	5,858	1,896
504000 JUVENILE GRANTS	2,472	1,577	894
505000 STATE HIGH-RISK PREVENT	9,305	6,084	3,221

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
551000 COMMUNITY CORRECTIONS	68,907	47,769	21,138
551500 LOL COMM CORRECTIONS	19,979	14,421	5,559
601000 LONG RANGE PLANNING	16,715	11,839	4,876
602000 CURRENT PLANNING	10,101	7,350	2,751
602000 BUILDING SERVICES	34,542	24,344	10,198
603000 ENGINEERING	34,192	22,659	11,533
603000 SURVEY PUBLIC LAND CNR	2,567	1,708	859
603000 SURVEY	2,990	2,064	926
604000 LUT ADMINISTRATION	15,836	11,266	4,570
604500 ROAD FUND ADMIN	17,918	0	17,918
605000 CAPITAL PROJECT MGMT	29,998	20,888	9,111
606000 LUT OPS & MAINT	84,604	50,023	34,581
606500 MSTIP 3	152,009	0	152,009
606500 ROAD CAPITAL PROJECT	34,688	0	34,688
606500 TDT	39,791	0	39,791
606500 NORTH BETHANY SDC	2,191	0	2,191
606500 BONNY SLOPE SDC	5,505	0	5,505
607000 Regional Transportation	3,214	0	3,214
607500 MAINT LOCAL IMPROV DIST	7	0	7
608000 URBAN ROAD MAINT DIST	10,092	0	10,092
608500 NORTH BETHANY SERVICE DIST	17,332	0	17,332
609000 SPECIAL LIGHT DISTRICT #1	2,017	0	2,017
651000 HOUSING SERVICES	55,804	38,756	17,048
652000 Metro Affordabe Housing	42,274	0	42,274
653000 Metro SHS	45,238	0	45,238
701000 EMERGENCY MEDICAL SVCS	2,203	1,217	987
703000 PUBLIC HEALTH	94,214	69,063	25,152
704000 HHS ADMINISTRATION	8,810	6,760	2,050
705000 CHILDREN & FAMILY SVCS	8,604	2,952	5,653
706000 HUMAN SERVICES	55,164	16,679	38,486
706500 Developmental Disabilities Servic	54,262	41,280	12,982
708500 HEALTH SHARE OREGON	2,311	0	2,311
708700 COORDINATED CARE ORG	18,794	13,470	5,324
708900 MH URGENT CARE CTR	7,963	0	7,963
709000 ANIMAL SERVICES	14,321	11,266	3,055
751000 VETERANS SERVICES	6,315	4,989	1,326
752000 AGENCY ON AGING	19,208	11,122	8,086
801000 WASH CO JUSTICE COURT	5,119	4,056	1,063
851000 LAW LIBRARY	1,876	1,352	524
901000 COMMUNITY DEVELOPMENT	7,779	2,830	4,949
902000 HOME FUND	3,989	978	3,011
903000 AIR QUALITY	1,437	586	851
904000 HPOF	9,023	0	9,023
951000 AGRICULTURE	418	0	418
961000 WATERMASTER	1,090	874	216
971000 COOP LIBRARY SERVICES	54,374	17,125	37,250
971015 WEST SLOPE LIBRARY	5,623	4,506	1,116
981000 FAIR COMPLEX	5,453	2,884	2,568
984000 EVENT CENTER OPS	4,301	2,794	1,507
Direct Bill	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
Total	2,064,567	1,032,282	1,032,285

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 151000 ADMIN OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,302,194			5,302,194
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	7,458	8,104	15,562	
151000 ADMIN OFFICE		38,233	38,233	
201000 COUNTY COUNSEL		146,393	146,393	
251000 COUNTY AUDITOR		10,122	10,122	
311000 DEI		10,278	10,278	
321000 COUNTY EMERGENCY MGMT		9,978	9,978	
351010 SS-ADMIN		4,800	4,800	
351500 FINANCIAL MGMT		21,760	21,760	
352000 HUMAN RESOURCE		56,799	56,799	
352500 INFO TECHNOLOGY SVCS		262,223	262,223	
353000 PURCHASING		17,334	17,334	
353500 FACILITIES MANAGEMENT		115,673	115,673	
357010 LIABILITY INSUR		39,691	39,691	
BUILDING DEBT INTEREST		352	352	
BUILDING DEPRECIATION		27,210	27,210	
Total Allocated Additions:	<u>7,458</u>	<u>768,950</u>	<u>776,408</u>	776,408
Total To Be Allocated:	<u>5,309,652</u>	<u>768,950</u>		<u>6,078,602</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	4,675,881	0	621,892	1,089,480	766,844
MATERIALS & SERVICES	887,631	0	433,163	265,402	130,482
INTERFUND EXPENSES	500	0	310	190	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	166,900	166,900	0	0	0
LESS REVENUE	(428,718)	0	0	0	(36,012)
Departmental Total					
Expenditures Per Financial Statement	5,302,194				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,302,194	166,900	1,055,365	1,355,072	861,314
Allocation Step 1					
Inbound - All Others	7,458	7,458	0	0	0
Reallocate Admin Costs		(174,358)	35,833	46,009	29,244
Unallocated Costs	0	0	0	0	0
1st Allocation	5,309,652	0	1,091,198	1,401,081	890,558
Allocation Step 2					
Inbound - All Others	768,950	768,950	0	0	0
Reallocate Admin Costs		(768,950)	158,029	202,906	128,972
Unallocated Costs	0	0	0	0	0
2nd Allocation	768,950	0	158,029	202,906	128,972
Total For 151000 ADMIN OFFICE					
Schedule .3 Total	6,078,602	0	1,249,226	1,603,987	1,019,530

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 151000 ADMIN OFFICE

	COMMUNICATION	GEN COMM SUPPOR	ADMINISTRATOR
Other Expense & Cost			
PERSONNEL SERVICES	1,038,046	724,762	434,857
MATERIALS & SERVICES	58,584	0	0
INTERFUND EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
CONTINGENCY	0	0	0
LESS REVENUE	(392,706)	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	703,924	724,762	434,857
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	23,900	24,608	14,765
Unallocated Costs	0	0	0
1st Allocation	727,824	749,370	449,622
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	105,404	108,525	65,115
Unallocated Costs	0	0	0
2nd Allocation	105,404	108,525	65,115
Total For 151000 ADMIN OFFICE			
Schedule .3 Total	833,229	857,894	514,736

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	2,379		2,379		2,379
151000 ADMIN OFFICE	23.00	1.002948	10,944		10,944		10,944
201000 COUNTY COUNSEL	18.00	0.784916	8,565		8,565	1,256	9,821
251000 COUNTY AUDITOR	1.00	0.043606	476		476	70	546
301000 ELECTIONS	8.00	0.348851	3,807		3,807	558	4,365
302000 ASSESSMENT & TAXATION	108.00	4.709494	51,390		51,390	7,534	58,924
311000 DEI	13.00	0.566884	6,186		6,186	907	7,093
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	3,331		3,331	488	3,819
351010 SS-ADMIN	3.00	0.130819	1,428		1,428	209	1,637
351500 FINANCIAL MGMT	20.00	0.872129	9,517		9,517	1,395	10,912
352000 HUMAN RESOURCE	28.00	1.220980	13,323		13,323	1,953	15,277
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	38,899		38,899	5,703	44,602
353000 PURCHASING	6.00	0.261639	2,855		2,855	418	3,273
353500 FACILITIES MANAGEMENT	52.60	2.293698	25,029		25,029	3,670	28,698
354000 FLEET MANAGEMENT	20.00	0.872129	9,517		9,517	1,395	10,912
354500 INTERNAL SERVICES	6.00	0.261639	2,855		2,855	418	3,273
356005 PARKS	10.00	0.436064	4,758		4,758	698	5,456
357500 RISK MANAGEMENT	7.00	0.305245	3,331		3,331	488	3,819
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	16,773		16,773	2,459	19,232
401000 LOL - S.O. ADMIN	16.00	0.697703	7,613		7,613	1,116	8,729
402000 LAW ENF SVCS	151.40	6.602013	72,041		72,041	10,562	82,603
402000 DISTRICT PATROL	138.60	6.043851	65,950		65,950	9,669	75,619
402000 LOL - LAW ENF SVCS	59.75	2.605484	28,431		28,431	4,168	32,599
403000 JAIL	192.75	8.405138	91,717		91,717	13,448	105,164
403000 JAIL COMMISSARY	1.00	0.043606	476		476	70	546
403000 LOL - JAIL	21.50	0.937538	10,230		10,230	1,500	11,730
406005 TRI-MET CONTRACT	1.00	0.043606	476		476	70	546
451000 DISTRICT ATTORNEY	106.50	4.644084	50,676		50,676	7,430	58,106
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	12,610		12,610	1,849	14,458
501000 JUVENILE	39.00	1.700651	18,557		18,557	2,721	21,278
501000 LOL-JUVENILE	10.00	0.436064	4,758		4,758	698	5,456
502000 CONCILIATION PROGRAM	4.00	0.174426	1,903		1,903	279	2,182
503000 JUVENILE ADMIN	13.00	0.566884	6,186		6,186	907	7,093
504000 JUVENILE GRANTS	3.50	0.152622	1,665		1,665	244	1,910
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	6,424		6,424	942	7,366
551000 COMMUNITY CORRECTIONS	106.00	4.622281	50,438		50,438	7,395	57,833
551500 LOL COMM CORRECTIONS	32.00	1.395406	15,227		15,227	2,232	17,459
601000 LONG RANGE PLANNING	26.27	1.145541	12,500		12,500	1,833	14,333
602000 CURRENT PLANNING	16.31	0.711221	7,761		7,761	1,138	8,899
602000 BUILDING SERVICES	54.02	2.355619	25,704		25,704	3,769	29,473
603000 ENGINEERING	50.28	2.192531	23,925		23,925	3,508	27,433
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	1,803		1,803	264	2,068
603000 SURVEY	4.58	0.199717	2,179		2,179	320	2,499
604000 LUT ADMINISTRATION	25.00	1.090161	11,896		11,896	1,744	13,640
605000 CAPITAL PROJECT MGMT	46.35	2.021158	22,055		22,055	3,233	25,288
606000 LUT OPS & MAINT	111.00	4.840313	52,817		52,817	7,744	60,561
651000 HOUSING SERVICES	86.00	3.750153	40,922		40,922	6,000	46,921
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	1,285		1,285	188	1,473
703000 PUBLIC HEALTH	153.25	6.682685	72,921		72,921	10,691	83,612
704000 HHS ADMINISTRATION	15.00	0.654096	7,137		7,137	1,046	8,184
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	3,117		3,117	457	3,574
706000 HUMAN SERVICES	37.01	1.613874	17,611		17,611	2,582	20,192

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	43,586		43,586	6,390	49,976
708700 COORDINATED CARE ORG	29.89	1.303396	14,223		14,223	2,085	16,308
709000 ANIMAL SERVICES	25.00	1.090161	11,896		11,896	1,744	13,640
751000 VETERANS SERVICES	11.07	0.482723	5,267		5,267	772	6,040
752000 AGENCY ON AGING	24.68	1.076207	11,744		11,744	1,722	13,465
801000 WASH CO JUSTICE COURT	9.00	0.392458	4,282		4,282	628	4,910
851000 LAW LIBRARY	3.00	0.130819	1,428		1,428	209	1,637
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	2,988		2,988	438	3,426
902000 HOME FUND	2.17	0.094626	1,033		1,033	151	1,184
903000 AIR QUALITY	1.30	0.056688	619		619	91	709
961000 WATERMASTER	1.94	0.084596	923		923	135	1,058
971000 COOP LIBRARY SERVICES	38.00	1.657044	18,082		18,082	2,651	20,733
971015 WEST SLOPE LIBRARY	10.00	0.436064	4,758		4,758	698	5,456
981000 FAIR COMPLEX	6.40	0.279081	3,045		3,045	446	3,492
984000 EVENT CENTER OPS	6.20	0.270360	2,950		2,950	433	3,383
Schedule .4 Total for COUNTY ADMIN	2,293.24	100.000000	1,091,198		1,091,198	158,029	1,249,226

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	905,746	0.074299	1,041		1,041		1,041
151000 ADMIN OFFICE	5,696,894	0.467320	6,548		6,548		6,548
162000 NON-DEPARTMENTAL	284,450	0.023334	327		327		374
169600 COMMUNITY NETWORK	825,820	0.067743	949		949	138	1,087
201000 COUNTY COUNSEL	4,059,043	0.332966	4,665		4,665	679	5,344
251000 COUNTY AUDITOR	266,646	0.021873	306		306	45	351
301000 ELECTIONS	2,647,054	0.217140	3,042		3,042	443	3,485
302000 ASSESSMENT & TAXATION	14,133,017	1.159341	16,243		16,243	2,365	18,609
311000 DEI	2,341,000	0.192034	2,691		2,691	392	3,082
321000 COUNTY EMERGENCY MGMT	1,578,198	0.129461	1,814		1,814	264	2,078
351010 SS-ADMIN	472,823	0.038786	543		543	79	622
351500 FINANCIAL MGMT	3,970,651	0.325715	4,564		4,564	665	5,228
352000 HUMAN RESOURCE	5,462,493	0.448092	6,278		6,278	914	7,192
352500 INFO TECHNOLOGY SVCS	22,720,862	1.863808	26,113		26,113	3,802	29,916
353000 PURCHASING	914,511	0.075018	1,051		1,051	153	1,204
353500 FACILITIES MANAGEMENT	16,874,024	1.384188	19,394		19,394	2,824	22,217
354000 FLEET MANAGEMENT	6,930,696	0.568530	7,966		7,966	1,160	9,125
354100 FLEET REPLACEMENT	24,226,982	1.987356	27,844		27,844	4,054	31,899
354500 INTERNAL SERVICES	2,145,285	0.175979	2,466		2,466	359	2,825
355500 BLDG EQUIP REPLACEMENT	11,564,805	0.948669	13,292		13,292	1,935	15,227
356005 PARKS	1,886,570	0.154757	2,168		2,168	316	2,484
356010 METZGER PARK	345,098	0.028309	397		397	58	454
357500 RISK MANAGEMENT	1,203,112	0.098692	1,383		1,383	201	1,584
357005 LIFE INSURANCE	653,497	0.053607	751		751	109	860
357010 WORKERS COMP INSURANCE	5,176,649	0.424644	5,950		5,950	866	6,816
357005 MEDICAL INSURANCE	54,696,342	4.486779	62,863		62,863	9,154	72,017
357005 UNEMPLOYMENT INS	541,435	0.044414	622		622	91	713
358000 ITS CAPITAL ACQUISITION	8,672,520	0.711413	9,967		9,967	1,451	11,419
358000 FACILITIES CAPITAL PROJ	41,968,810	3.442731	48,235		48,235	7,024	55,259
358000 GREENSPACE CAP PROJ.	336,285	0.027586	387		387	56	443
358000 EMERGENCY COMM SYS	3,117,914	0.255765	3,583		3,583	522	4,105
401000 SHERIFF'S OFFICE ADMIN	7,061,179	0.579233	8,116		8,116	1,182	9,297
401000 LOL - S.O. ADMIN	3,648,973	0.299328	4,194		4,194	611	4,804
402000 LAW ENF SVCS	28,433,931	2.332455	32,680		32,680	4,758	37,438
402000 DISTRICT PATROL	34,205,165	2.805874	39,313		39,313	5,724	45,037
402000 LOL - LAW ENF SVCS	14,808,887	1.214783	17,020		17,020	2,478	19,498
403000 JAIL	33,781,986	2.771160	38,826		38,826	5,653	44,480
403000 JAIL COMMISSARY	1,420,583	0.116531	1,633		1,633	238	1,870
403000 LOL - JAIL	4,665,470	0.382712	5,362		5,362	781	6,143
403500 JAIL HEALTH CARE	7,385,831	0.605865	8,489		8,489	1,236	9,725
404000 COURT SECURITY FUND	1,841,186	0.151034	2,116		2,116	308	2,424
406005 TRI-MET CONTRACT	300,151	0.024622	345		345	50	395
406050 WIN Contracts	60,000	0.004922	69		69	10	79
406060 TASKFORCE REIMBURSABLES	400,000	0.032812	460		460	67	527
451000 DISTRICT ATTORNEY	18,623,055	1.527662	21,404		21,404	3,117	24,520
451000 LOL-DISTRICT ATTORNEY	4,902,507	0.402156	5,635		5,635	820	6,455
501000 JUVENILE	8,078,612	0.662694	9,285		9,285	1,352	10,637
501000 LOL-JUVENILE	2,198,760	0.180366	2,527		2,527	368	2,895
502000 CONCILIATION PROGRAM	657,198	0.053910	755		755	110	865
503000 JUVENILE ADMIN	2,077,836	0.170446	2,388		2,388	348	2,736
504000 JUVENILE GRANTS	980,581	0.080438	1,127		1,127	164	1,291

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
505000 STATE HIGH-RISK PREVENT	3,530,918	0.289644	4,058		4,058	591	4,649
551000 COMMUNITY CORRECTIONS	23,170,455	1.900689	26,630		26,630	3,878	30,508
551500 LOL COMM CORRECTIONS	6,093,062	0.499818	7,003		7,003	1,020	8,023
601000 LONG RANGE PLANNING	5,344,903	0.438446	6,143		6,143	895	7,037
602000 CURRENT PLANNING	3,209,184	0.263252	3,688		3,688	537	4,225
602000 BUILDING SERVICES	14,704,861	1.206250	16,901		16,901	2,461	19,361
603000 ENGINEERING	12,641,708	1.037008	14,529		14,529	2,116	16,645
603000 SURVEY PUBLIC LAND CNR	2,903,215	0.238153	3,337		3,337	486	3,822
603000 SURVEY	2,103,280	0.172534	2,417		2,417	352	2,769
604000 LUT ADMINISTRATION	5,009,340	0.410920	5,757		5,757	838	6,596
604500 ROAD FUND ADMIN	36,598,159	3.002173	42,063		42,063	6,125	48,188
605000 CAPITAL PROJECT MGMT	9,986,651	0.819212	11,478		11,478	1,671	13,149
606000 LUT OPS & MAINT	37,906,374	3.109487	43,566		43,566	6,344	49,910
606500 MSTIP 3	166,622,903	13.668193	191,502		191,502	27,886	219,389
606500 ROAD CAPITAL PROJECT	38,023,230	3.119072	43,701		43,701	6,363	50,064
606500 TDT	43,616,983	3.577932	50,130		50,130	7,299	57,429
606500 NORTH BETHANY SDC	2,401,457	0.196993	2,760		2,760	402	3,162
606500 BONNY SLOPE SDC	6,033,871	0.494963	6,935		6,935	1,010	7,945
607000 Regional Transportation	3,522,960	0.288991	4,049		4,049	590	4,639
607500 MAINT LOCAL IMPROV DIST	429,280	0.035214	493		493	72	565
608000 URBAN ROAD MAINT DIST	15,004,590	1.230837	17,245		17,245	2,511	19,756
608500 NORTH BETHANY SERVICE DIST	18,997,983	1.558418	21,835		21,835	3,179	25,014
609000 SPECIAL LIGHT DISTRICT #1	3,063,226	0.251279	3,521		3,521	513	4,033
651000 HOUSING SERVICES	18,869,590	1.547886	21,687		21,687	3,158	24,845
652000 Metro Affordable Housing	46,338,620	3.801190	53,258		53,258	7,755	61,013
653000 Metro SHS	50,328,300	4.128466	57,843		57,843	8,423	66,266
701000 EMERGENCY MEDICAL SVCS	1,638,772	0.134430	1,883		1,883	274	2,158
703000 PUBLIC HEALTH	27,569,855	2.261575	31,686		31,686	4,614	36,300
704000 HHS ADMINISTRATION	2,247,565	0.184369	2,583		2,583	376	2,959
705000 CHILDREN & FAMILY SVCS	7,194,885	0.590201	8,269		8,269	1,204	9,473
706000 HUMAN SERVICES	47,307,960	3.880705	54,372		54,372	7,917	62,289
706500 Developmental Disabilities Servic	14,285,306	1.171834	16,418		16,418	2,391	18,809
707000 MENTAL HEALTH HB 2145	781,654	0.064120	898		898	131	1,029
708500 HEALTH SHARE OREGON	2,533,282	0.207807	2,912		2,912	424	3,335
708700 COORDINATED CARE ORG	6,662,305	0.546514	7,657		7,657	1,115	8,772
708900 MH URGENT CARE CTR	8,776,002	0.719902	10,086		10,086	1,469	11,555
709000 ANIMAL SERVICES	3,348,482	0.274678	3,848		3,848	560	4,409
751000 VETERANS SERVICES	1,453,587	0.119239	1,671		1,671	243	1,914
752000 AGENCY ON AGING	9,488,866	0.778378	10,906		10,906	1,588	12,494
801000 WASH CO JUSTICE COURT	1,165,609	0.095616	1,340		1,340	195	1,535
851000 LAW LIBRARY	935,609	0.076749	1,075		1,075	157	1,232
901000 COMMUNITY DEVELOPMENT	5,424,924	0.445010	6,235		6,235	908	7,143
902000 HOME FUND	3,300,513	0.270743	3,793		3,793	552	4,346
903000 AIR QUALITY	932,905	0.076527	1,072		1,072	156	1,228
904000 HPOF	9,890,879	0.811356	11,368		11,368	1,655	13,023
951000 AGRICULTURE	458,250	0.037591	527		527	77	603
961000 WATERMASTER	236,867	0.019430	272		272	40	312
971000 COOP LIBRARY SERVICES	55,043,200	4.515232	63,262		63,262	9,212	72,474
971015 WEST SLOPE LIBRARY	1,707,412	0.140060	1,962		1,962	286	2,248
981000 FAIR COMPLEX	5,380,284	0.441348	6,184		6,184	900	7,084
984000 EVENT CENTER OPS	2,684,530	0.220214	3,085		3,085	449	3,535

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,219,055,729	100.000000	1,401,081		1,401,081	202,906	1,603,987

Allocation Basis: Size Of Budget
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	1,942		1,942		1,942
151000 ADMIN OFFICE	23.00	1.002948	8,932		8,932		8,932
201000 COUNTY COUNSEL	18.00	0.784916	6,990		6,990	1,025	8,015
251000 COUNTY AUDITOR	1.00	0.043606	388		388	57	445
301000 ELECTIONS	8.00	0.348851	3,107		3,107	455	3,562
302000 ASSESSMENT & TAXATION	108.00	4.709494	41,941		41,941	6,149	48,090
311000 DEI	13.00	0.566884	5,048		5,048	740	5,789
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	2,718		2,718	399	3,117
351010 SS-ADMIN	3.00	0.130819	1,165		1,165	171	1,336
351500 FINANCIAL MGMT	20.00	0.872129	7,767		7,767	1,139	8,905
352000 HUMAN RESOURCE	28.00	1.220980	10,874		10,874	1,594	12,468
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	31,747		31,747	4,654	36,401
353000 PURCHASING	6.00	0.261639	2,330		2,330	342	2,672
353500 FACILITIES MANAGEMENT	52.60	2.293698	20,427		20,427	2,995	23,421
354000 FLEET MANAGEMENT	20.00	0.872129	7,767		7,767	1,139	8,905
354500 INTERNAL SERVICES	6.00	0.261639	2,330		2,330	342	2,672
356005 PARKS	10.00	0.436064	3,883		3,883	569	4,453
357500 RISK MANAGEMENT	7.00	0.305245	2,718		2,718	399	3,117
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	13,689		13,689	2,007	15,696
401000 LOL - S.O. ADMIN	16.00	0.697703	6,213		6,213	911	7,124
402000 LAW ENF SVCS	151.40	6.602013	58,795		58,795	8,620	67,415
402000 DISTRICT PATROL	138.60	6.043851	53,824		53,824	7,891	61,715
402000 LOL - LAW ENF SVCS	59.75	2.605484	23,203		23,203	3,402	26,605
403000 JAIL	192.75	8.405138	74,853		74,853	10,975	85,828
403000 JAIL COMMISSARY	1.00	0.043606	388		388	57	445
403000 LOL - JAIL	21.50	0.937538	8,349		8,349	1,224	9,573
406005 TRI-MET CONTRACT	1.00	0.043606	388		388	57	445
451000 DISTRICT ATTORNEY	106.50	4.644084	41,358		41,358	6,064	47,422
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	10,291		10,291	1,509	11,800
501000 JUVENILE	39.00	1.700651	15,145		15,145	2,220	17,366
501000 LOL-JUVENILE	10.00	0.436064	3,883		3,883	569	4,453
502000 CONCILIATION PROGRAM	4.00	0.174426	1,553		1,553	228	1,781
503000 JUVENILE ADMIN	13.00	0.566884	5,048		5,048	740	5,789
504000 JUVENILE GRANTS	3.50	0.152622	1,359		1,359	199	1,558
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	5,243		5,243	769	6,011
551000 COMMUNITY CORRECTIONS	106.00	4.622281	41,164		41,164	6,035	47,199
551500 LOL COMM CORRECTIONS	32.00	1.395406	12,427		12,427	1,822	14,249
601000 LONG RANGE PLANNING	26.27	1.145541	10,202		10,202	1,496	11,697
602000 CURRENT PLANNING	16.31	0.711221	6,334		6,334	929	7,262
602000 BUILDING SERVICES	54.02	2.355619	20,978		20,978	3,076	24,054
603000 ENGINEERING	50.28	2.192531	19,526		19,526	2,863	22,388
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	1,472		1,472	216	1,688
603000 SURVEY	4.58	0.199717	1,779		1,779	261	2,039
604000 LUT ADMINISTRATION	25.00	1.090161	9,709		9,709	1,423	11,132
605000 CAPITAL PROJECT MGMT	46.35	2.021158	18,000		18,000	2,639	20,639
606000 LUT OPS & MAINT	111.00	4.840313	43,106		43,106	6,320	49,426
651000 HOUSING SERVICES	86.00	3.750153	33,397		33,397	4,896	38,294
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	1,049		1,049	154	1,202
703000 PUBLIC HEALTH	153.25	6.682685	59,513		59,513	8,725	68,239
704000 HHS ADMINISTRATION	15.00	0.654096	5,825		5,825	854	6,679
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	2,544		2,544	373	2,917
706000 HUMAN SERVICES	37.01	1.613874	14,372		14,372	2,107	16,480

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 Serv	91.60	3.994349	35,572		35,572	5,215	40,787
708700 COORDINATED CARE ORG	29.89	1.303396	11,607		11,607	1,702	13,309
709000 ANIMAL SERVICES	25.00	1.090161	9,709		9,709	1,423	11,132
751000 VETERANS SERVICES	11.07	0.482723	4,299		4,299	630	4,929
752000 AGENCY ON AGING	24.68	1.076207	9,584		9,584	1,405	10,989
801000 WASH CO JUSTICE COURT	9.00	0.392458	3,495		3,495	512	4,007
851000 LAW LIBRARY	3.00	0.130819	1,165		1,165	171	1,336
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	2,439		2,439	358	2,796
902000 HOME FUND	2.17	0.094626	843		843	124	966
903000 AIR QUALITY	1.30	0.056688	505		505	74	579
961000 WATERMASTER	1.94	0.084596	753		753	110	864
971000 COOP LIBRARY SERVICES	38.00	1.657044	14,757		14,757	2,164	16,920
971015 WEST SLOPE LIBRARY	10.00	0.436064	3,883		3,883	569	4,453
981000 FAIR COMPLEX	6.40	0.279081	2,485		2,485	364	2,850
984000 EVENT CENTER OPS	6.20	0.270360	2,408		2,408	353	2,761
Schedule .4 Total for INTERGOV RELAT	2,293.24	100.000000	890,558		890,558	128,972	1,019,530

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	1,587		1,587		1,587
151000 ADMIN OFFICE	23.00	1.002948	7,300		7,300		7,300
201000 COUNTY COUNSEL	18.00	0.784916	5,713		5,713	838	6,550
251000 COUNTY AUDITOR	1.00	0.043606	317		317	46	364
301000 ELECTIONS	8.00	0.348851	2,539		2,539	372	2,911
302000 ASSESSMENT & TAXATION	108.00	4.709494	34,277		34,277	5,025	39,302
311000 DEI	13.00	0.566884	4,126		4,126	605	4,731
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	2,222		2,222	326	2,547
351010 SS-ADMIN	3.00	0.130819	952		952	140	1,092
351500 FINANCIAL MGMT	20.00	0.872129	6,348		6,348	931	7,278
352000 HUMAN RESOURCE	28.00	1.220980	8,887		8,887	1,303	10,189
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	25,946		25,946	3,804	29,750
353000 PURCHASING	6.00	0.261639	1,904		1,904	279	2,183
353500 FACILITIES MANAGEMENT	52.60	2.293698	16,694		16,694	2,448	19,142
354000 FLEET MANAGEMENT	20.00	0.872129	6,348		6,348	931	7,278
354500 INTERNAL SERVICES	6.00	0.261639	1,904		1,904	279	2,183
356005 PARKS	10.00	0.436064	3,174		3,174	465	3,639
357500 RISK MANAGEMENT	7.00	0.305245	2,222		2,222	326	2,547
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	11,188		11,188	1,640	12,828
401000 LOL - S.O. ADMIN	16.00	0.697703	5,078		5,078	745	5,823
402000 LAW ENF SVCS	151.40	6.602013	48,051		48,051	7,045	55,096
402000 DISTRICT PATROL	138.60	6.043851	43,989		43,989	6,449	50,438
402000 LOL - LAW ENF SVCS	59.75	2.605484	18,963		18,963	2,780	21,744
403000 JAIL	192.75	8.405138	61,175		61,175	8,970	70,144
403000 JAIL COMMISSARY	1.00	0.043606	317		317	46	364
403000 LOL - JAIL	21.50	0.937538	6,824		6,824	1,000	7,824
406005 TRI-MET CONTRACT	1.00	0.043606	317		317	46	364
451000 DISTRICT ATTORNEY	106.50	4.644084	33,801		33,801	4,956	38,756
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	8,411		8,411	1,233	9,644
501000 JUVENILE	39.00	1.700651	12,378		12,378	1,815	14,192
501000 LOL-JUVENILE	10.00	0.436064	3,174		3,174	465	3,639
502000 CONCILIATION PROGRAM	4.00	0.174426	1,270		1,270	186	1,456
503000 JUVENILE ADMIN	13.00	0.566884	4,126		4,126	605	4,731
504000 JUVENILE GRANTS	3.50	0.152622	1,111		1,111	163	1,274
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	4,285		4,285	628	4,913
551000 COMMUNITY CORRECTIONS	106.00	4.622281	33,642		33,642	4,932	38,574
551500 LOL COMM CORRECTIONS	32.00	1.395406	10,156		10,156	1,489	11,645
601000 LONG RANGE PLANNING	26.27	1.145541	8,338		8,338	1,222	9,560
602000 CURRENT PLANNING	16.31	0.711221	5,176		5,176	759	5,935
602000 BUILDING SERVICES	54.02	2.355619	17,145		17,145	2,514	19,658
603000 ENGINEERING	50.28	2.192531	15,958		15,958	2,340	18,297
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	1,203		1,203	176	1,379
603000 SURVEY	4.58	0.199717	1,454		1,454	213	1,667
604000 LUT ADMINISTRATION	25.00	1.090161	7,934		7,934	1,163	9,098
605000 CAPITAL PROJECT MGMT	46.35	2.021158	14,710		14,710	2,157	16,867
606000 LUT OPS & MAINT	111.00	4.840313	35,229		35,229	5,165	40,394
651000 HOUSING SERVICES	86.00	3.750153	27,295		27,295	4,002	31,296
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	857		857	126	983
703000 PUBLIC HEALTH	153.25	6.682685	48,638		48,638	7,131	55,769
704000 HHS ADMINISTRATION	15.00	0.654096	4,761		4,761	698	5,459
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	2,079		2,079	305	2,384
706000 HUMAN SERVICES	37.01	1.613874	11,746		11,746	1,722	13,468

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	29,072		29,072	4,262	33,334
708700 COORDINATED CARE ORG	29.89	1.303396	9,486		9,486	1,391	10,877
709000 ANIMAL SERVICES	25.00	1.090161	7,934		7,934	1,163	9,098
751000 VETERANS SERVICES	11.07	0.482723	3,513		3,513	515	4,028
752000 AGENCY ON AGING	24.68	1.076207	7,833		7,833	1,148	8,981
801000 WASH CO JUSTICE COURT	9.00	0.392458	2,856		2,856	419	3,275
851000 LAW LIBRARY	3.00	0.130819	952		952	140	1,092
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	1,993		1,993	292	2,285
902000 HOME FUND	2.17	0.094626	689		689	101	790
903000 AIR QUALITY	1.30	0.056688	413		413	60	473
961000 WATERMASTER	1.94	0.084596	616		616	90	706
971000 COOP LIBRARY SERVICES	38.00	1.657044	12,060		12,060	1,768	13,829
971015 WEST SLOPE LIBRARY	10.00	0.436064	3,174		3,174	465	3,639
981000 FAIR COMPLEX	6.40	0.279081	2,031		2,031	298	2,329
984000 EVENT CENTER OPS	6.20	0.270360	1,968		1,968	288	2,256
Schedule .4 Total for COMMUNICATION	2,293.24	100.000000	727,824		727,824	105,404	833,229

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	749,295		749,295		749,295
NOT ALLOCATED / EXCLUDED	0.01	0.010000	75		75	108,525	108,600
Schedule .4 Total for GEN COMM SUPPOR	100.00	100.000000	749,370		749,370	108,525	857,894

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	980		980		980
151000 ADMIN OFFICE	23.00	1.002948	4,509		4,509		4,509
201000 COUNTY COUNSEL	18.00	0.784916	3,529		3,529	517	4,047
251000 COUNTY AUDITOR	1.00	0.043606	196		196	29	225
301000 ELECTIONS	8.00	0.348851	1,569		1,569	230	1,798
302000 ASSESSMENT & TAXATION	108.00	4.709494	21,175		21,175	3,104	24,279
311000 DEI	13.00	0.566884	2,549		2,549	374	2,922
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	1,372		1,372	201	1,574
351010 SS-ADMIN	3.00	0.130819	588		588	86	674
351500 FINANCIAL MGMT	20.00	0.872129	3,921		3,921	575	4,496
352000 HUMAN RESOURCE	28.00	1.220980	5,490		5,490	805	6,295
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	16,028		16,028	2,350	18,378
353000 PURCHASING	6.00	0.261639	1,176		1,176	172	1,349
353500 FACILITIES MANAGEMENT	52.60	2.293698	10,313		10,313	1,512	11,825
354000 FLEET MANAGEMENT	20.00	0.872129	3,921		3,921	575	4,496
354500 INTERNAL SERVICES	6.00	0.261639	1,176		1,176	172	1,349
356005 PARKS	10.00	0.436064	1,961		1,961	287	2,248
357500 RISK MANAGEMENT	7.00	0.305245	1,372		1,372	201	1,574
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	6,911		6,911	1,013	7,925
401000 LOL - S.O. ADMIN	16.00	0.697703	3,137		3,137	460	3,597
402000 LAW ENF SVCS	151.40	6.602013	29,684		29,684	4,352	34,036
402000 DISTRICT PATROL	138.60	6.043851	27,174		27,174	3,984	31,159
402000 LOL - LAW ENF SVCS	59.75	2.605484	11,715		11,715	1,718	13,432
403000 JAIL	192.75	8.405138	37,791		37,791	5,542	43,333
403000 JAIL COMMISSARY	1.00	0.043606	196		196	29	225
403000 LOL - JAIL	21.50	0.937538	4,215		4,215	618	4,833
406005 TRI-MET CONTRACT	1.00	0.043606	196		196	29	225
451000 DISTRICT ATTORNEY	106.50	4.644084	20,881		20,881	3,061	23,942
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	5,196		5,196	762	5,957
501000 JUVENILE	39.00	1.700651	7,646		7,646	1,121	8,768
501000 LOL-JUVENILE	10.00	0.436064	1,961		1,961	287	2,248
502000 CONCILIATION PROGRAM	4.00	0.174426	784		784	115	899
503000 JUVENILE ADMIN	13.00	0.566884	2,549		2,549	374	2,922
504000 JUVENILE GRANTS	3.50	0.152622	686		686	101	787
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	2,647		2,647	388	3,035
551000 COMMUNITY CORRECTIONS	106.00	4.622281	20,783		20,783	3,047	23,830
551500 LOL COMM CORRECTIONS	32.00	1.395406	6,274		6,274	920	7,194
601000 LONG RANGE PLANNING	26.27	1.145541	5,151		5,151	755	5,906
602000 CURRENT PLANNING	16.31	0.711221	3,198		3,198	469	3,667
602000 BUILDING SERVICES	54.02	2.355619	10,591		10,591	1,553	12,144
603000 ENGINEERING	50.28	2.192531	9,858		9,858	1,445	11,303
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	743		743	109	852
603000 SURVEY	4.58	0.199717	898		898	132	1,030
604000 LUT ADMINISTRATION	25.00	1.090161	4,902		4,902	719	5,620
605000 CAPITAL PROJECT MGMT	46.35	2.021158	9,088		9,088	1,332	10,420
606000 LUT OPS & MAINT	111.00	4.840313	21,763		21,763	3,191	24,954
651000 HOUSING SERVICES	86.00	3.750153	16,861		16,861	2,472	19,334
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	529		529	78	607
703000 PUBLIC HEALTH	153.25	6.682685	30,047		30,047	4,405	34,452
704000 HHS ADMINISTRATION	15.00	0.654096	2,941		2,941	431	3,372
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	1,284		1,284	188	1,473
706000 HUMAN SERVICES	37.01	1.613874	7,256		7,256	1,064	8,320

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 Serv	91.60	3.994349	17,959		17,959	2,633	20,593
708700 COORDINATED CARE ORG	29.89	1.303396	5,860		5,860	859	6,720
709000 ANIMAL SERVICES	25.00	1.090161	4,902		4,902	719	5,620
751000 VETERANS SERVICES	11.07	0.482723	2,170		2,170	318	2,489
752000 AGENCY ON AGING	24.68	1.076207	4,839		4,839	709	5,548
801000 WASH CO JUSTICE COURT	9.00	0.392458	1,765		1,765	259	2,023
851000 LAW LIBRARY	3.00	0.130819	588		588	86	674
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	1,231		1,231	180	1,412
902000 HOME FUND	2.17	0.094626	425		425	62	488
903000 AIR QUALITY	1.30	0.056688	255		255	37	292
961000 WATERMASTER	1.94	0.084596	380		380	56	436
971000 COOP LIBRARY SERVICES	38.00	1.657044	7,450		7,450	1,092	8,543
971015 WEST SLOPE LIBRARY	10.00	0.436064	1,961		1,961	287	2,248
981000 FAIR COMPLEX	6.40	0.279081	1,255		1,255	184	1,439
984000 EVENT CENTER OPS	6.20	0.270360	1,216		1,216	178	1,394
Schedule .4 Total for ADMINISTRATOR	2,293.24	100.000000	449,622		449,622	65,115	514,736

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
101000 BOARD OF COMMIS	757,224	2,379	1,041	1,942	1,587
151000 ADMIN OFFICE	38,233	10,944	6,548	8,932	7,300
162000 NON-DEPARTMENTAL	374	0	374	0	0
169600 COMMUNITY NETWORK	1,087	0	1,087	0	0
201000 COUNTY COUNSEL	33,777	9,821	5,344	8,015	6,550
251000 COUNTY AUDITOR	1,930	546	351	445	364
301000 ELECTIONS	16,122	4,365	3,485	3,562	2,911
302000 ASSESSMENT & TAXATION	189,204	58,924	18,609	48,090	39,302
311000 DEI	23,617	7,093	3,082	5,789	4,731
321000 COUNTY EMERGENCY MGMT	13,135	3,819	2,078	3,117	2,547
351010 SS-ADMIN	5,361	1,637	622	1,336	1,092
351500 FINANCIAL MGMT	36,820	10,912	5,228	8,905	7,278
352000 HUMAN RESOURCE	51,421	15,277	7,192	12,468	10,189
352500 INFO TECHNOLOGY SVCS	159,047	44,602	29,916	36,401	29,750
353000 PURCHASING	10,681	3,273	1,204	2,672	2,183
353500 FACILITIES MANAGEMENT	105,304	28,698	22,217	23,421	19,142
354000 FLEET MANAGEMENT	40,717	10,912	9,125	8,905	7,278
354100 FLEET REPLACEMENT	31,899	0	31,899	0	0
354500 INTERNAL SERVICES	12,302	3,273	2,825	2,672	2,183
355500 BLDG EQUIP REPLACEMENT	15,227	0	15,227	0	0
356005 PARKS	18,280	5,456	2,484	4,453	3,639
356010 METZGER PARK	454	0	454	0	0
357500 RISK MANAGEMENT	12,641	3,819	1,584	3,117	2,547
357005 LIFE INSURANCE	860	0	860	0	0
357010 WORKERS COMP INSURANCE	6,816	0	6,816	0	0
357005 MEDICAL INSURANCE	72,017	0	72,017	0	0
357005 UNEMPLOYMENT INS	713	0	713	0	0
358000 ITS CAPITAL ACQUISITION	11,419	0	11,419	0	0
358000 FACILITIES CAPITAL PROJ	55,259	0	55,259	0	0
358000 GREENSPACE CAP PROJ.	443	0	443	0	0
358000 EMERGENCY COMM SYS	4,105	0	4,105	0	0
401000 SHERIFF'S OFFICE ADMIN	64,978	19,232	9,297	15,696	12,828
401000 LOL - S.O. ADMIN	30,078	8,729	4,804	7,124	5,823
402000 LAW ENF SVCS	276,588	82,603	37,438	67,415	55,096
402000 DISTRICT PATROL	263,968	75,619	45,037	61,715	50,438
402000 LOL - LAW ENF SVCS	113,879	32,599	19,498	26,605	21,744
403000 JAIL	348,949	105,164	44,480	85,828	70,144
403000 JAIL COMMISSARY	3,450	546	1,870	445	364
403000 LOL - JAIL	40,104	11,730	6,143	9,573	7,824
403500 JAIL HEALTH CARE	9,725	0	9,725	0	0
404000 COURT SECURITY FUND	2,424	0	2,424	0	0
406005 TRI-MET CONTRACT	1,975	546	395	445	364
406050 WIN Contracts	79	0	79	0	0
406060 TASKFORCE REIMBURSABLES	527	0	527	0	0
451000 DISTRICT ATTORNEY	192,747	58,106	24,520	47,422	38,756
451000 LOL-DISTRICT ATTORNEY	48,314	14,458	6,455	11,800	9,644
501000 JUVENILE	72,241	21,278	10,637	17,366	14,192
501000 LOL-JUVENILE	18,691	5,456	2,895	4,453	3,639
502000 CONCILIATION PROGRAM	7,184	2,182	865	1,781	1,456
503000 JUVENILE ADMIN	23,271	7,093	2,736	5,789	4,731
504000 JUVENILE GRANTS	6,819	1,910	1,291	1,558	1,274
505000 STATE HIGH-RISK PREVENT	25,974	7,366	4,649	6,011	4,913

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
551000 COMMUNITY CORRECTIONS	197,944	57,833	30,508	47,199	38,574
551500 LOL COMM CORRECTIONS	58,569	17,459	8,023	14,249	11,645
601000 LONG RANGE PLANNING	48,533	14,333	7,037	11,697	9,560
602000 CURRENT PLANNING	29,989	8,899	4,225	7,262	5,935
602000 BUILDING SERVICES	104,691	29,473	19,361	24,054	19,658
603000 ENGINEERING	96,067	27,433	16,645	22,388	18,297
603000 SURVEY PUBLIC LAND CNR	9,809	2,068	3,822	1,688	1,379
603000 SURVEY	10,004	2,499	2,769	2,039	1,667
604000 LUT ADMINISTRATION	46,085	13,640	6,596	11,132	9,098
604500 ROAD FUND ADMIN	48,188	0	48,188	0	0
605000 CAPITAL PROJECT MGMT	86,363	25,288	13,149	20,639	16,867
606000 LUT OPS & MAINT	225,244	60,561	49,910	49,426	40,394
606500 MSTIP 3	219,389	0	219,389	0	0
606500 ROAD CAPITAL PROJECT	50,064	0	50,064	0	0
606500 TDT	57,429	0	57,429	0	0
606500 NORTH BETHANY SDC	3,162	0	3,162	0	0
606500 BONNY SLOPE SDC	7,945	0	7,945	0	0
607000 Regional Transportation	4,639	0	4,639	0	0
607500 MAINT LOCAL IMPROV DIST	565	0	565	0	0
608000 URBAN ROAD MAINT DIST	19,756	0	19,756	0	0
608500 NORTH BETHANY SERVICE DIST	25,014	0	25,014	0	0
609000 SPECIAL LIGHT DISTRICT #1	4,033	0	4,033	0	0
651000 HOUSING SERVICES	160,690	46,921	24,845	38,294	31,296
652000 Metro Affordable Housing	61,013	0	61,013	0	0
653000 Metro SHS	66,266	0	66,266	0	0
701000 EMERGENCY MEDICAL SVCS	6,422	1,473	2,158	1,202	983
703000 PUBLIC HEALTH	278,372	83,612	36,300	68,239	55,769
704000 HHS ADMINISTRATION	26,653	8,184	2,959	6,679	5,459
705000 CHILDREN & FAMILY SVCS	19,820	3,574	9,473	2,917	2,384
706000 HUMAN SERVICES	120,750	20,192	62,289	16,480	13,468
706500 Developmental Disabilities Servic	163,499	49,976	18,809	40,787	33,334
707000 MENTAL HEALTH HB 2145	1,029	0	1,029	0	0
708500 HEALTH SHARE OREGON	3,335	0	3,335	0	0
708700 COORDINATED CARE ORG	55,986	16,308	8,772	13,309	10,877
708900 MH URGENT CARE CTR	11,555	0	11,555	0	0
709000 ANIMAL SERVICES	43,899	13,640	4,409	11,132	9,098
751000 VETERANS SERVICES	19,400	6,040	1,914	4,929	4,028
752000 AGENCY ON AGING	51,478	13,465	12,494	10,989	8,981
801000 WASH CO JUSTICE COURT	15,751	4,910	1,535	4,007	3,275
851000 LAW LIBRARY	5,970	1,637	1,232	1,336	1,092
901000 COMMUNITY DEVELOPMENT	17,063	3,426	7,143	2,796	2,285
902000 HOME FUND	7,773	1,184	4,346	966	790
903000 AIR QUALITY	3,281	709	1,228	579	473
904000 HPOF	13,023	0	13,023	0	0
951000 AGRICULTURE	603	0	603	0	0
961000 WATERMASTER	3,376	1,058	312	864	706
971000 COOP LIBRARY SERVICES	132,498	20,733	72,474	16,920	13,829
971015 WEST SLOPE LIBRARY	18,044	5,456	2,248	4,453	3,639
981000 FAIR COMPLEX	17,193	3,492	7,084	2,850	2,329
984000 EVENT CENTER OPS	13,328	3,383	3,535	2,761	2,256
NOT ALLOCATED / EXCLUDED	108,600	0	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	6,078,602	1,249,226	1,603,987	1,019,530	833,229

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
101000 BOARD OF COMMIS	749,295	980
151000 ADMIN OFFICE	0	4,509
162000 NON-DEPARTMENTAL	0	0
169600 COMMUNITY NETWORK	0	0
201000 COUNTY COUNSEL	0	4,047
251000 COUNTY AUDITOR	0	225
301000 ELECTIONS	0	1,798
302000 ASSESSMENT & TAXATION	0	24,279
311000 DEI	0	2,922
321000 COUNTY EMERGENCY MGMT	0	1,574
351010 SS-ADMIN	0	674
351500 FINANCIAL MGMT	0	4,496
352000 HUMAN RESOURCE	0	6,295
352500 INFO TECHNOLOGY SVCS	0	18,378
353000 PURCHASING	0	1,349
353500 FACILITIES MANAGEMENT	0	11,825
354000 FLEET MANAGEMENT	0	4,496
354100 FLEET REPLACEMENT	0	0
354500 INTERNAL SERVICES	0	1,349
355500 BLDG EQUIP REPLACEMENT	0	0
356005 PARKS	0	2,248
356010 METZGER PARK	0	0
357500 RISK MANAGEMENT	0	1,574
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	7,925
401000 LOL - S.O. ADMIN	0	3,597
402000 LAW ENF SVCS	0	34,036
402000 DISTRICT PATROL	0	31,159
402000 LOL - LAW ENF SVCS	0	13,432
403000 JAIL	0	43,333
403000 JAIL COMMISSARY	0	225
403000 LOL - JAIL	0	4,833
403500 JAIL HEALTH CARE	0	0
404000 COURT SECURITY FUND	0	0
406005 TRI-MET CONTRACT	0	225
406050 WIN Contracts	0	0
406060 TASKFORCE REIMBURSABLES	0	0
451000 DISTRICT ATTORNEY	0	23,942
451000 LOL-DISTRICT ATTORNEY	0	5,957
501000 JUVENILE	0	8,768
501000 LOL-JUVENILE	0	2,248
502000 CONCILIATION PROGRAM	0	899
503000 JUVENILE ADMIN	0	2,922
504000 JUVENILE GRANTS	0	787
505000 STATE HIGH-RISK PREVENT	0	3,035

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
551000 COMMUNITY CORRECTIONS	0	23,830
551500 LOL COMM CORRECTIONS	0	7,194
601000 LONG RANGE PLANNING	0	5,906
602000 CURRENT PLANNING	0	3,667
602000 BUILDING SERVICES	0	12,144
603000 ENGINEERING	0	11,303
603000 SURVEY PUBLIC LAND CNR	0	852
603000 SURVEY	0	1,030
604000 LUT ADMINISTRATION	0	5,620
604500 ROAD FUND ADMIN	0	0
605000 CAPITAL PROJECT MGMT	0	10,420
606000 LUT OPS & MAINT	0	24,954
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	19,334
652000 Metro Affordable Housing	0	0
653000 Metro SHS	0	0
701000 EMERGENCY MEDICAL SVCS	0	607
703000 PUBLIC HEALTH	0	34,452
704000 HHS ADMINISTRATION	0	3,372
705000 CHILDREN & FAMILY SVCS	0	1,473
706000 HUMAN SERVICES	0	8,320
706500 Developmental Disabilities Servic	0	20,593
707000 MENTAL HEALTH HB 2145	0	0
708500 HEALTH SHARE OREGON	0	0
708700 COORDINATED CARE ORG	0	6,720
708900 MH URGENT CARE CTR	0	0
709000 ANIMAL SERVICES	0	5,620
751000 VETERANS SERVICES	0	2,489
752000 AGENCY ON AGING	0	5,548
801000 WASH CO JUSTICE COURT	0	2,023
851000 LAW LIBRARY	0	674
901000 COMMUNITY DEVELOPMENT	0	1,412
902000 HOME FUND	0	488
903000 AIR QUALITY	0	292
904000 HPOF	0	0
951000 AGRICULTURE	0	0
961000 WATERMASTER	0	436
971000 COOP LIBRARY SERVICES	0	8,543
971015 WEST SLOPE LIBRARY	0	2,248
981000 FAIR COMPLEX	0	1,439
984000 EVENT CENTER OPS	0	1,394
NOT ALLOCATED / EXCLUDED	108,600	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
Direct Bill	0	0
Total	857,894	514,736

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 201000 COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,878,394			3,878,394
Inbound Costs:				
101000 BOARD OF COMMIS	5,662	6,153	11,815	
151000 ADMIN OFFICE	29,462	4,315	33,777	
251000 COUNTY AUDITOR		7,240	7,240	
311000 DEI		8,044	8,044	
321000 COUNTY EMERGENCY MGMT		7,808	7,808	
351010 SS-ADMIN		3,757	3,757	
351500 FINANCIAL MGMT		12,942	12,942	
352000 HUMAN RESOURCE		44,451	44,451	
352500 INFO TECHNOLOGY SVCS		216,615	216,615	
353000 PURCHASING		1,671	1,671	
353500 FACILITIES MANAGEMENT		106,252	106,252	
357010 LIABILITY INSUR		32,732	32,732	
BUILDING DEBT INTEREST		326	326	
BUILDING DEPRECIATION		24,994	24,994	
Total Allocated Additions:	35,124	477,301	512,425	512,425
Total To Be Allocated:	3,913,518	477,301		4,390,819

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 201000 COUNTY COUNSEL

	Total	G&A	LEGAL SUPPORT
Other Expense & Cost			
PERSONNEL SERVICES	3,621,182	0	3,621,182
MATERIALS & SERVICES	137,674	0	137,674
OTHER EXPENDITURES	5,069	0	5,069
INTERFUND EXPENSES	1,823	0	1,823
CONTINGENCY	113,000	113,000	0
LESS REVENUE	(354)	0	(354)
Departmental Total			
Expenditures Per Financial Statement	3,878,394		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	3,878,394	113,000	3,765,394
Allocation Step 1			
Inbound - All Others	35,124	35,124	0
Reallocate Admin Costs		(148,124)	148,124
Unallocated Costs	0	0	0
1st Allocation	3,913,518	0	3,913,518
Allocation Step 2			
Inbound - All Others	477,301	477,301	0
Reallocate Admin Costs		(477,301)	477,301
Unallocated Costs	0	0	0
2nd Allocation	477,301	0	477,301
Total For 201000 COUNTY COUNSEL			
Schedule .3 Total	4,390,819	0	4,390,819

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	728.50	4.583851	179,390		179,390		179,390
151000 ADMIN OFFICE	594.50	3.740699	146,393		146,393		146,393
168000 ESPD	12.75	0.080225	3,140		3,140	418	3,557
251000 COUNTY AUDITOR	106.25	0.668544	26,164		26,164	3,481	29,644
301000 ELECTIONS	241.50	1.519561	59,468		59,468	7,912	67,380
302000 ASSESSMENT & TAXATION	1,220.25	7.678029	300,481		300,481	39,975	340,456
351010 SS-ADMIN	7.50	0.047191	1,847		1,847	246	2,093
351500 FINANCIAL MGMT	189.50	1.192368	46,664		46,664	6,208	52,872
352000 HUMAN RESOURCE	716.00	4.505199	176,312		176,312	23,456	199,768
352500 INFO TECHNOLOGY SVCS	231.25	1.455066	56,944		56,944	7,576	64,520
353000 PURCHASING	66.50	0.418430	16,375		16,375	2,179	18,554
353500 FACILITIES MANAGEMENT	662.00	4.165421	163,015		163,015	21,687	184,701
354000 FLEET MANAGEMENT	2.50	0.015730	616		616	82	697
357500 RISK MANAGEMENT	66.75	0.420003	16,437		16,437	2,187	18,624
357010 LIABILITY INSUR	3,135.50	19.729122	772,103		772,103	102,718	874,821
401000 SHERIFF'S OFFICE ADMIN	3,194.00	20.097216	786,508		786,508	104,635	891,143
409000 FORFEITURES	124.25	0.781803	30,596		30,596	4,070	34,666
451000 DISTRICT ATTORNEY	97.25	0.611914	23,947		23,947	3,186	27,133
501000 JUVENILE	58.75	0.369665	14,467		14,467	1,925	16,392
551000 COMMUNITY CORRECTIONS	41.75	0.262698	10,281		10,281	1,368	11,648
601000 LONG RANGE PLANNING	896.75	5.642510	220,821		220,821	29,377	250,198
602000 CURRENT PLANNING	56.50	0.355508	13,913		13,913	1,851	15,764
602000 BUILDING SERVICES	42.00	0.264271	10,342		10,342	1,376	11,718
603000 ENGINEERING	38.25	0.240676	9,419		9,419	1,253	10,672
604000 LUT ADMINISTRATION	248.50	1.563606	61,192		61,192	8,141	69,333
605000 CAPITAL PROJECT MGMT	1,303.00	8.198707	320,858		320,858	42,686	363,544
606000 LUT OPS & MAINT	82.00	0.515959	20,192		20,192	2,686	22,878
651000 HOUSING SERVICES	697.25	4.387221	171,695		171,695	22,842	194,536
701000 EMERGENCY MEDICAL SVCS	60.75	0.382250	14,959		14,959	1,990	16,950
703000 PUBLIC HEALTH	396.00	2.491702	97,513		97,513	12,973	110,486
704000 HHS ADMINISTRATION	79.50	0.500228	19,577		19,577	2,604	22,181
705000 CHILDREN & FAMILY SVCS	4.75	0.029888	1,170		1,170	156	1,325
706000 HUMAN SERVICES	129.25	0.813264	31,827		31,827	4,234	36,061
709000 ANIMAL SERVICES	45.50	0.286294	11,204		11,204	1,491	12,695
751000 VETERANS SERVICES	8.00	0.050337	1,970		1,970	262	2,232
752000 AGENCY ON AGING	10.00	0.062922	2,462		2,462	328	2,790
801000 WASH CO JUSTICE COURT	24.75	0.155731	6,095		6,095	811	6,905
851000 LAW LIBRARY	5.50	0.034607	1,354		1,354	180	1,535
901000 COMMUNITY DEVELOPMENT	141.00	0.887197	34,721		34,721	4,619	39,340
971000 COOP LIBRARY SERVICES	17.00	0.106967	4,186		4,186	557	4,743
981000 FAIR COMPLEX	93.00	0.585172	22,901		22,901	3,047	25,947
BANKRUPTCY TAX PAYMENTS	16.25	0.102248	4,001		4,001	532	4,534
Schedule .4 Total for LEGAL SUPPORT	15,892.75	100.000000	3,913,518		3,913,518	477,301	4,390,819

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 201000 COUNTY COUNSEL

Receiving Department	Total	LEGAL SUPPORT
101000 BOARD OF COMMIS	179,390	179,390
151000 ADMIN OFFICE	146,393	146,393
168000 ESPD	3,557	3,557
251000 COUNTY AUDITOR	29,644	29,644
301000 ELECTIONS	67,380	67,380
302000 ASSESSMENT & TAXATION	340,456	340,456
351010 SS-ADMIN	2,093	2,093
351500 FINANCIAL MGMT	52,872	52,872
352000 HUMAN RESOURCE	199,768	199,768
352500 INFO TECHNOLOGY SVCS	64,520	64,520
353000 PURCHASING	18,554	18,554
353500 FACILITIES MANAGEMENT	184,701	184,701
354000 FLEET MANAGEMENT	697	697
357500 RISK MANAGEMENT	18,624	18,624
357010 LIABILITY INSUR	874,821	874,821
401000 SHERIFF'S OFFICE ADMIN	891,143	891,143
409000 FORFEITURES	34,666	34,666
451000 DISTRICT ATTORNEY	27,133	27,133
501000 JUVENILE	16,392	16,392
551000 COMMUNITY CORRECTIONS	11,648	11,648
601000 LONG RANGE PLANNING	250,198	250,198
602000 CURRENT PLANNING	15,764	15,764
602000 BUILDING SERVICES	11,718	11,718
603000 ENGINEERING	10,672	10,672
604000 LUT ADMINISTRATION	69,333	69,333
605000 CAPITAL PROJECT MGMT	363,544	363,544
606000 LUT OPS & MAINT	22,878	22,878
651000 HOUSING SERVICES	194,536	194,536
701000 EMERGENCY MEDICAL SVCS	16,950	16,950
703000 PUBLIC HEALTH	110,486	110,486
704000 HHS ADMINISTRATION	22,181	22,181
705000 CHILDREN & FAMILY SVCS	1,325	1,325
706000 HUMAN SERVICES	36,061	36,061
709000 ANIMAL SERVICES	12,695	12,695
751000 VETERANS SERVICES	2,232	2,232
752000 AGENCY ON AGING	2,790	2,790
801000 WASH CO JUSTICE COURT	6,905	6,905
851000 LAW LIBRARY	1,535	1,535
901000 COMMUNITY DEVELOPMENT	39,340	39,340
971000 COOP LIBRARY SERVICES	4,743	4,743
981000 FAIR COMPLEX	25,947	25,947
BANKRUPTCY TAX PAYMENTS	4,534	4,534
Direct Bill	0	0
Total	4,390,819	4,390,819

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 251000 COUNTY AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	848,868			848,868
Inbound Costs:				
101000 BOARD OF COMMIS	333	361	694	
151000 ADMIN OFFICE	1,684	246	1,930	
201000 COUNTY COUNSEL	26,164	3,481	29,644	
251000 COUNTY AUDITOR		493	493	
311000 DEI		447	447	
321000 COUNTY EMERGENCY MGMT		434	434	
351010 SS-ADMIN		209	209	
351500 FINANCIAL MGMT		1,908	1,908	
352000 HUMAN RESOURCE		2,469	2,469	
352500 INFO TECHNOLOGY SVCS		11,289	11,289	
353000 PURCHASING		189	189	
353500 FACILITIES MANAGEMENT		28,304	28,304	
357010 LIABILITY INSUR		2,960	2,960	
BUILDING DEBT INTEREST		42	42	
BUILDING DEPRECIATION		6,658	6,658	
Total Allocated Additions:	28,180	59,489	87,670	87,670
Total To Be Allocated:	877,048	59,489		936,538

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 251000 COUNTY AUDITOR

	Total	G&A	AUDIT ADMIN	FIELD AUDIT
Other Expense & Cost				
OTHER PERSONNEL SERVICES	557,522	0	55,752	501,770
COUNTY AUDITOR (#12009)	195,550	0	19,555	175,995
MATERIALS & SERVICES	71,096	0	7,110	63,986
CONTINGENCY	24,700	24,700	0	0
Departmental Total				
Expenditures Per Financial Statement	848,868			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	848,868	24,700	82,417	741,751
Allocation Step 1				
Inbound - All Others	28,180	28,180	0	0
Reallocate Admin Costs		(52,880)	5,288	47,592
Unallocated Costs	0	0	0	0
1st Allocation	877,048	0	87,705	789,343
Allocation Step 2				
Inbound - All Others	59,489	59,489	0	0
Reallocate Admin Costs		(59,489)	5,949	53,540
Unallocated Costs	0	0	0	0
2nd Allocation	59,489	0	5,949	53,540
Total For 251000 COUNTY AUDITOR				
Schedule .3 Total	936,538	0	93,654	842,883

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	905,746	0.074299	65		65		65
151000 ADMIN OFFICE	5,696,894	0.467320	410		410		410
162000 NON-DEPARTMENTAL	284,450	0.023334	20		20	1	22
169600 COMMUNITY NETWORK	825,820	0.067743	59		59	4	63
201000 COUNTY COUNSEL	4,059,043	0.332966	292		292		292
251000 COUNTY AUDITOR	266,646	0.021873	19		19		19
301000 ELECTIONS	2,647,054	0.217140	190		190	13	203
302000 ASSESSMENT & TAXATION	14,133,017	1.159341	1,017		1,017	70	1,086
311000 DEI	2,341,000	0.192034	168		168	11	180
321000 COUNTY EMERGENCY MGMT	1,578,198	0.129461	114		114	8	121
351010 SS-ADMIN	472,823	0.038786	34		34	2	36
351500 FINANCIAL MGMT	3,970,651	0.325715	286		286	20	305
352000 HUMAN RESOURCE	5,462,493	0.448092	393		393	27	420
352500 INFO TECHNOLOGY SVCS	22,720,862	1.863808	1,635		1,635	112	1,747
353000 PURCHASING	914,511	0.075018	66		66	4	70
353500 FACILITIES MANAGEMENT	16,874,024	1.384188	1,214		1,214	83	1,297
354000 FLEET MANAGEMENT	6,930,696	0.568530	499		499	34	533
354100 FLEET REPLACEMENT	24,226,982	1.987356	1,743		1,743	119	1,862
354500 INTERNAL SERVICES	2,145,285	0.175979	154		154	11	165
355500 BLDG EQUIP REPLACEMENT	11,564,805	0.948669	832		832	57	889
356005 PARKS	1,886,570	0.154757	136		136	9	145
356010 METZGER PARK	345,098	0.028309	25		25	2	26
357500 RISK MANAGEMENT	1,203,112	0.098692	87		87	6	92
357005 LIFE INSURANCE	653,497	0.053607	47		47	3	50
357010 WORKERS COMP INSURANCE	5,176,649	0.424644	372		372	25	398
357005 MEDICAL INSURANCE	54,696,342	4.486779	3,935		3,935	269	4,204
357005 UNEMPLOYMENT INS	541,435	0.044414	39		39	3	42
358000 ITS CAPITAL ACQUISITION	8,672,520	0.711413	624		624	43	667
358000 FACILITIES CAPITAL PROJ	41,968,810	3.442731	3,019		3,019	207	3,226
358000 GREENSPACE CAP PROJ.	336,285	0.027586	24		24	2	26
358000 EMERGENCY COMM SYS	3,117,914	0.255765	224		224	15	240
401000 SHERIFF'S OFFICE ADMIN	7,061,179	0.579233	508		508	35	543
401000 LOL - S.O. ADMIN	3,648,973	0.299328	263		263	18	280
402000 LAW ENF SVCS	28,433,931	2.332455	2,046		2,046	140	2,186
402000 DISTRICT PATROL	34,205,165	2.805874	2,461		2,461	168	2,629
402000 LOL - LAW ENF SVCS	14,808,887	1.214783	1,065		1,065	73	1,138
403000 JAIL	33,781,986	2.771160	2,430		2,430	166	2,597
403000 JAIL COMMISSARY	1,420,583	0.116531	102		102	7	109
403000 LOL - JAIL	4,665,470	0.382712	336		336	23	359
403500 JAIL HEALTH CARE	7,385,831	0.605865	531		531	36	568
404000 COURT SECURITY FUND	1,841,186	0.151034	132		132	9	141
406005 TRI-MET CONTRACT	300,151	0.024622	22		22	1	23
406050 WIN Contracts	60,000	0.004922	4		4	0	5
406060 TASKFORCE REIMBURSABLES	400,000	0.032812	29		29	2	31
451000 DISTRICT ATTORNEY	18,623,055	1.527662	1,340		1,340	92	1,432
451000 LOL-DISTRICT ATTORNEY	4,902,507	0.402156	353		353	24	377
501000 JUVENILE	8,078,612	0.662694	581		581	40	621
501000 LOL-JUVENILE	2,198,760	0.180366	158		158	11	169
502000 CONCILIATION PROGRAM	657,198	0.053910	47		47	3	50
503000 JUVENILE ADMIN	2,077,836	0.170446	150		150	10	160
504000 JUVENILE GRANTS	980,581	0.080438	71		71	5	75

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
505000 STATE HIGH-RISK PREVENT	3,530,918	0.289644	254		254	17	271
551000 COMMUNITY CORRECTIONS	23,170,455	1.900689	1,667		1,667	114	1,781
551500 LOL COMM CORRECTIONS	6,093,062	0.499818	438		438	30	468
601000 LONG RANGE PLANNING	5,344,903	0.438446	385		385	26	411
602000 CURRENT PLANNING	3,209,184	0.263252	231		231	16	247
602000 BUILDING SERVICES	14,704,861	1.206250	1,058		1,058	72	1,130
603000 ENGINEERING	12,641,708	1.037008	909		909	62	972
603000 SURVEY PUBLIC LAND CNR	2,903,215	0.238153	209		209	14	223
603000 SURVEY	2,103,280	0.172534	151		151	10	162
604000 LUT ADMINISTRATION	5,009,340	0.410920	360		360	25	385
604500 ROAD FUND ADMIN	36,598,159	3.002173	2,633		2,633	180	2,813
605000 CAPITAL PROJECT MGMT	9,986,651	0.819212	718		718	49	768
606000 LUT OPS & MAINT	37,906,374	3.109487	2,727		2,727	187	2,914
606500 MSTIP 3	166,622,903	13.668193	11,988		11,988	826	12,814
606500 ROAD CAPITAL PROJECT	38,023,230	3.119072	2,736		2,736	187	2,923
606500 TDT	43,616,983	3.577932	3,138		3,138	215	3,353
606500 NORTH BETHANY SDC	2,401,457	0.196993	173		173	12	185
606500 BONNY SLOPE SDC	6,033,871	0.494963	434		434	30	464
607000 Regional Transportation	3,522,960	0.288991	253		253	17	271
607500 MAINT LOCAL IMPROV DIST	429,280	0.035214	31		31	2	33
608000 URBAN ROAD MAINT DIST	15,004,590	1.230837	1,080		1,080	74	1,153
608500 NORTH BETHANY SERVICE DIST	18,997,983	1.558418	1,367		1,367	94	1,460
609000 SPECIAL LIGHT DISTRICT #1	3,063,226	0.251279	220		220	15	235
651000 HOUSING SERVICES	18,869,590	1.547886	1,358		1,358	93	1,450
652000 Metro Affordable Housing	46,338,620	3.801190	3,334		3,334	228	3,562
653000 Metro SHS	50,328,300	4.128466	3,621		3,621	248	3,869
701000 EMERGENCY MEDICAL SVCS	1,638,772	0.134430	118		118	8	126
703000 PUBLIC HEALTH	27,569,855	2.261575	1,984		1,984	136	2,119
704000 HHS ADMINISTRATION	2,247,565	0.184369	162		162	11	173
705000 CHILDREN & FAMILY SVCS	7,194,885	0.590201	518		518	35	553
706000 HUMAN SERVICES	47,307,960	3.880705	3,404		3,404	233	3,636
706500 Developmental Disabilities Servc	14,285,306	1.171834	1,028		1,028	70	1,098
707000 MENTAL HEALTH HB 2145	781,654	0.064120	56		56	4	60
708500 HEALTH SHARE OREGON	2,533,282	0.207807	182		182	12	195
708700 COORDINATED CARE ORG	6,662,305	0.546514	479		479	33	512
708900 MH URGENT CARE CTR	8,776,002	0.719902	631		631	43	675
709000 ANIMAL SERVICES	3,348,482	0.274678	241		241	16	257
751000 VETERANS SERVICES	1,453,587	0.119239	105		105	7	112
752000 AGENCY ON AGING	9,488,866	0.778378	683		683	47	729
801000 WASH CO JUSTICE COURT	1,165,609	0.095616	84		84	6	90
851000 LAW LIBRARY	935,609	0.076749	67		67	5	72
901000 COMMUNITY DEVELOPMENT	5,424,924	0.445010	390		390	27	417
902000 HOME FUND	3,300,513	0.270743	237		237	16	254
903000 AIR QUALITY	932,905	0.076527	67		67	5	72
904000 HPOF	9,890,879	0.811356	712		712	49	760
951000 AGRICULTURE	458,250	0.037591	33		33	2	35
961000 WATERMASTER	236,867	0.019430	17		17	1	18
971000 COOP LIBRARY SERVICES	55,043,200	4.515232	3,960		3,960	271	4,231
971015 WEST SLOPE LIBRARY	1,707,412	0.140060	123		123	8	131
981000 FAIR COMPLEX	5,380,284	0.441348	387		387	26	414
984000 EVENT CENTER OPS	2,684,530	0.220214	193		193	13	206

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,219,055,729	100.000000	87,705		87,705	5,949	93,654

Allocation Basis: Size Of Budget
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	20	0.200060	1,579		1,579		1,579
151000 ADMIN OFFICE	123	1.230369	9,712		9,712		9,712
162000 NON-DEPARTMENTAL	6	0.060018	474		474	33	507
169600 COMMUNITY NETWORK	18	0.180054	1,421		1,421	99	1,520
201000 COUNTY COUNSEL	88	0.880264	6,948		6,948		6,948
251000 COUNTY AUDITOR	6	0.060018	474		474		474
301000 ELECTIONS	57	0.570171	4,501		4,501	313	4,813
302000 ASSESSMENT & TAXATION	305	3.050915	24,082		24,082	1,673	25,755
311000 DEI	51	0.510153	4,027		4,027	280	4,307
321000 COUNTY EMERGENCY MGMT	34	0.340102	2,685		2,685	186	2,871
351010 SS-ADMIN	10	0.100030	790		790	55	844
351500 FINANCIAL MGMT	86	0.860258	6,790		6,790	472	7,262
352000 HUMAN RESOURCE	118	1.180354	9,317		9,317	647	9,964
352500 INFO TECHNOLOGY SVCS	490	4.901470	38,689		38,689	2,688	41,377
353000 PURCHASING	20	0.200060	1,579		1,579	110	1,689
353500 FACILITIES MANAGEMENT	364	3.641092	28,741		28,741	1,997	30,738
354000 FLEET MANAGEMENT	39	0.390117	3,079		3,079	214	3,293
354100 FLEET REPLACEMENT	137	1.370411	10,817		10,817	751	11,569
354500 INTERNAL SERVICES	12	0.120036	947		947	66	1,013
355500 BLDG EQUIP REPLACEMENT	65	0.650195	5,132		5,132	357	5,489
357500 RISK MANAGEMENT	26	0.260078	2,053		2,053	143	2,196
357005 LIFE INSURANCE	4	0.040012	316		316	22	338
357010 WORKERS COMP INSURANCE	29	0.290087	2,290		2,290	159	2,449
357005 MEDICAL INSURANCE	309	3.090927	24,398		24,398	1,695	26,093
357005 UNEMPLOYMENT INS	3	0.030009	237		237	16	253
358000 ITS CAPITAL ACQUISITION	49	0.490147	3,869		3,869	269	4,138
358000 FACILITIES CAPITAL PROJ	237	2.370711	18,713		18,713	1,300	20,013
358000 GREENSPACE CAP PROJ.	2	0.020006	158		158	11	169
358000 EMERGENCY COMM SYS	18	0.180054	1,421		1,421	99	1,520
401000 SHERIFF'S OFFICE ADMIN	152	1.520456	12,002		12,002	834	12,835
401000 LOL - S.O. ADMIN	21	0.210063	1,658		1,658	115	1,773
402000 LAW ENF SVCS	614	6.141843	48,480		48,480	3,368	51,848
402000 DISTRICT PATROL	193	1.930579	15,239		15,239	1,059	16,298
402000 LOL - LAW ENF SVCS	84	0.840252	6,632		6,632	461	7,093
403000 JAIL	729	7.292188	57,560		57,560	3,999	61,559
403000 LOL - JAIL	26	0.260078	2,053		2,053	143	2,196
403500 JAIL HEALTH CARE	159	1.590477	12,554		12,554	872	13,427
404000 COURT SECURITY FUND	10	0.100030	790		790	55	844
451000 DISTRICT ATTORNEY	402	4.021206	31,741		31,741	2,205	33,946
451000 LOL-DISTRICT ATTORNEY	28	0.280084	2,211		2,211	154	2,364
501000 JUVENILE	174	1.740522	13,739		13,739	955	14,693
501000 LOL-JUVENILE	12	0.120036	947		947	66	1,013
502000 CONCILIATION PROGRAM	4	0.040012	316		316	22	338
503000 JUVENILE ADMIN	45	0.450135	3,553		3,553	247	3,800
504000 JUVENILE GRANTS	6	0.060018	474		474	33	507
505000 STATE HIGH-RISK PREVENT	20	0.200060	1,579		1,579	110	1,689
551000 COMMUNITY CORRECTIONS	131	1.310393	10,343		10,343	719	11,062
551500 LOL COMM CORRECTIONS	34	0.340102	2,685		2,685	186	2,871
601000 LONG RANGE PLANNING	115	1.150345	9,080		9,080	631	9,711
602000 CURRENT PLANNING	18	0.180054	1,421		1,421	99	1,520
602000 BUILDING SERVICES	83	0.830249	6,554		6,554	455	7,009

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	72	0.720216	5,685		5,685	395	6,080
603000 SURVEY PUBLIC LAND CNR	16	0.160048	1,263		1,263	88	1,351
603000 SURVEY	12	0.120036	947		947	66	1,013
604000 LUT ADMINISTRATION	28	0.280084	2,211		2,211	154	2,364
604500 ROAD FUND ADMIN	207	2.070621	16,344		16,344	1,136	17,480
605000 CAPITAL PROJECT MGMT	56	0.560168	4,422		4,422	307	4,729
606000 LUT OPS & MAINT	214	2.140642	16,897		16,897	1,174	18,071
606500 MSTIP 3	942	9.422832	74,378		74,378	5,170	79,549
606500 ROAD CAPITAL PROJECT	215	2.150645	16,976		16,976	1,179	18,155
606500 TDT	247	2.470741	19,503		19,503	1,355	20,858
606500 NORTH BETHANY SDC	14	0.140042	1,105		1,105	77	1,182
606500 BONNY SLOPE SDC	34	0.340102	2,685		2,685	186	2,871
607000 Regional Transportation	20	0.200060	1,579		1,579	110	1,689
608500 NORTH BETHANY SERVICE DIST	107	1.070321	8,449		8,449	587	9,035
609000 SPECIAL LIGHT DISTRICT #1	17	0.170051	1,342		1,342	93	1,436
652000 Metro Affordable Housing	262	2.620786	20,687		20,687	1,437	22,124
653000 Metro SHS	285	2.850855	22,503		22,503	1,563	24,066
703000 PUBLIC HEALTH	595	5.951786	46,980		46,980	3,264	50,244
704000 HHS ADMINISTRATION	49	0.490147	3,869		3,869	269	4,138
705000 CHILDREN & FAMILY SVCS	41	0.410123	3,237		3,237	225	3,462
706000 HUMAN SERVICES	268	2.680804	21,161		21,161	1,470	22,631
706500 Developmental Disabilities Servic	81	0.810243	6,396		6,396	444	6,840
707000 MENTAL HEALTH HB 2145	4	0.040012	316		316	22	338
708500 HEALTH SHARE OREGON	14	0.140042	1,105		1,105	77	1,182
708700 COORDINATED CARE ORG	38	0.380114	3,000		3,000	208	3,209
708900 MH URGENT CARE CTR	50	0.500150	3,948		3,948	274	4,222
709000 ANIMAL SERVICES	72	0.720216	5,685		5,685	395	6,080
751000 VETERANS SERVICES	31	0.310093	2,448		2,448	170	2,618
752000 AGENCY ON AGING	54	0.540162	4,264		4,264	296	4,560
801000 WASH CO JUSTICE COURT	25	0.250075	1,974		1,974	137	2,111
901000 COMMUNITY DEVELOPMENT	31	0.310093	2,448		2,448	170	2,618
902000 HOME FUND	19	0.190057	1,500		1,500	104	1,604
903000 AIR QUALITY	5	0.050015	395		395	27	422
904000 HPOF	56	0.560168	4,422		4,422	307	4,729
951000 AGRICULTURE	10	0.100030	790		790	55	844
961000 WATERMASTER	5	0.050015	395		395	27	422
984000 EVENT CENTER OPS	15	0.150045	1,184		1,184	82	1,267
Schedule .4 Total for FIELD AUDIT	9,997	100.000000	789,343		789,343	53,540	842,883

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
101000 BOARD OF COMMIS	1,644	65	1,579
151000 ADMIN OFFICE	10,122	410	9,712
162000 NON-DEPARTMENTAL	528	22	507
169600 COMMUNITY NETWORK	1,583	63	1,520
201000 COUNTY COUNSEL	7,240	292	6,948
251000 COUNTY AUDITOR	493	19	474
301000 ELECTIONS	5,017	203	4,813
302000 ASSESSMENT & TAXATION	26,842	1,086	25,755
311000 DEI	4,486	180	4,307
321000 COUNTY EMERGENCY MGMT	2,992	121	2,871
351010 SS-ADMIN	881	36	844
351500 FINANCIAL MGMT	7,567	305	7,262
352000 HUMAN RESOURCE	10,384	420	9,964
352500 INFO TECHNOLOGY SVCS	43,124	1,747	41,377
353000 PURCHASING	1,759	70	1,689
353500 FACILITIES MANAGEMENT	32,035	1,297	30,738
354000 FLEET MANAGEMENT	3,826	533	3,293
354100 FLEET REPLACEMENT	13,431	1,862	11,569
354500 INTERNAL SERVICES	1,178	165	1,013
355500 BLDG EQUIP REPLACEMENT	6,378	889	5,489
356005 PARKS	145	145	0
356010 METZGER PARK	26	26	0
357500 RISK MANAGEMENT	2,288	92	2,196
357005 LIFE INSURANCE	388	50	338
357010 WORKERS COMP INSURANCE	2,847	398	2,449
357005 MEDICAL INSURANCE	30,298	4,204	26,093
357005 UNEMPLOYMENT INS	295	42	253
358000 ITS CAPITAL ACQUISITION	4,804	667	4,138
358000 FACILITIES CAPITAL PROJ	23,239	3,226	20,013
358000 GREENSPACE CAP PROJ.	195	26	169
358000 EMERGENCY COMM SYS	1,760	240	1,520
401000 SHERIFF'S OFFICE ADMIN	13,378	543	12,835
401000 LOL - S.O. ADMIN	2,054	280	1,773
402000 LAW ENF SVCS	54,034	2,186	51,848
402000 DISTRICT PATROL	18,927	2,629	16,298
402000 LOL - LAW ENF SVCS	8,232	1,138	7,093
403000 JAIL	64,156	2,597	61,559
403000 JAIL COMMISSARY	109	109	0
403000 LOL - JAIL	2,554	359	2,196
403500 JAIL HEALTH CARE	13,994	568	13,427
404000 COURT SECURITY FUND	986	141	844
406005 TRI-MET CONTRACT	23	23	0
406050 WIN Contracts	5	5	0
406060 TASKFORCE REIMBURSABLES	31	31	0
451000 DISTRICT ATTORNEY	35,378	1,432	33,946
451000 LOL-DISTRICT ATTORNEY	2,741	377	2,364
501000 JUVENILE	15,314	621	14,693
501000 LOL-JUVENILE	1,182	169	1,013
502000 CONCILIATION PROGRAM	388	50	338
503000 JUVENILE ADMIN	3,960	160	3,800
504000 JUVENILE GRANTS	582	75	507
505000 STATE HIGH-RISK PREVENT	1,960	271	1,689

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
551000 COMMUNITY CORRECTIONS	12,843	1,781	11,062
551500 LOL COMM CORRECTIONS	3,339	468	2,871
601000 LONG RANGE PLANNING	10,122	411	9,711
602000 CURRENT PLANNING	1,767	247	1,520
602000 BUILDING SERVICES	8,139	1,130	7,009
603000 ENGINEERING	7,052	972	6,080
603000 SURVEY PUBLIC LAND CNR	1,574	223	1,351
603000 SURVEY	1,175	162	1,013
604000 LUT ADMINISTRATION	2,749	385	2,364
604500 ROAD FUND ADMIN	20,293	2,813	17,480
605000 CAPITAL PROJECT MGMT	5,496	768	4,729
606000 LUT OPS & MAINT	20,985	2,914	18,071
606500 MSTIP 3	92,363	12,814	79,549
606500 ROAD CAPITAL PROJECT	21,078	2,923	18,155
606500 TDT	24,210	3,353	20,858
606500 NORTH BETHANY SDC	1,367	185	1,182
606500 BONNY SLOPE SDC	3,335	464	2,871
607000 Regional Transportation	1,960	271	1,689
607500 MAINT LOCAL IMPROV DIST	33	33	0
608000 URBAN ROAD MAINT DIST	1,153	1,153	0
608500 NORTH BETHANY SERVICE DIST	10,496	1,460	9,035
609000 SPECIAL LIGHT DISTRICT #1	1,671	235	1,436
651000 HOUSING SERVICES	1,450	1,450	0
652000 Metro Affordable Housing	25,686	3,562	22,124
653000 Metro SHS	27,935	3,869	24,066
701000 EMERGENCY MEDICAL SVCS	126	126	0
703000 PUBLIC HEALTH	52,363	2,119	50,244
704000 HHS ADMINISTRATION	4,310	173	4,138
705000 CHILDREN & FAMILY SVCS	4,015	553	3,462
706000 HUMAN SERVICES	26,267	3,636	22,631
706500 Developmental Disabilities Servic	7,938	1,098	6,840
707000 MENTAL HEALTH HB 2145	398	60	338
708500 HEALTH SHARE OREGON	1,377	195	1,182
708700 COORDINATED CARE ORG	3,721	512	3,209
708900 MH URGENT CARE CTR	4,897	675	4,222
709000 ANIMAL SERVICES	6,337	257	6,080
751000 VETERANS SERVICES	2,729	112	2,618
752000 AGENCY ON AGING	5,289	729	4,560
801000 WASH CO JUSTICE COURT	2,201	90	2,111
851000 LAW LIBRARY	72	72	0
901000 COMMUNITY DEVELOPMENT	3,035	417	2,618
902000 HOME FUND	1,858	254	1,604
903000 AIR QUALITY	494	72	422
904000 HPOF	5,489	760	4,729
951000 AGRICULTURE	880	35	844
961000 WATERMASTER	440	18	422
971000 COOP LIBRARY SERVICES	4,231	4,231	0
971015 WEST SLOPE LIBRARY	131	131	0
981000 FAIR COMPLEX	414	414	0
984000 EVENT CENTER OPS	1,473	206	1,267
Direct Bill	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
Total	936,538	93,654	842,883

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 302020 A&T-SS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,464,264			2,464,264
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total To Be Allocated:	2,464,264			2,464,264

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 302020 A&T-SS

	Total	G&A	DEPT ADMIN	ELECTIONS
Wages & Benefits				
SALARIES & WAGES	1,919,984	1,401,588	460,796	57,600
FRINGE BENEFITS	750,715	548,022	180,172	22,521
Other Expense & Cost				
MATERIALS & SERVICES	38,315	27,970	9,196	1,149
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	81,300	81,300	0	0
LESS REVENUE	(326,050)	(238,017)	(78,252)	(9,781)
Departmental Total				
Expenditures Per Financial Statement	2,464,264			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,464,264	1,820,863	571,912	71,489
Allocation Step 1				
Reallocate Admin Costs		(1,820,863)	1,618,545	202,318
Unallocated Costs	0	0	0	0
1st Allocation	2,464,264	0	2,190,457	273,807
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 302020 A&T-SS				
Schedule .3 Total	2,464,264	0	2,190,457	273,807

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	2,190,457		2,190,457		2,190,457
Schedule .4 Total for DEPT ADMIN	100	100.000000	2,190,457		2,190,457	0	2,190,457

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	273,807		273,807		273,807
Schedule .4 Total for ELECTIONS	100	100.000000	273,807		273,807	0	273,807

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 302020 A&T-SS

Receiving Department	Total	DEPT ADMIN	ELECTIONS
301000 ELECTIONS	273,807	0	273,807
302000 ASSESSMENT & TAXATION	2,190,457	2,190,457	0
Direct Bill	0	0	0
Total	2,464,264	2,190,457	273,807

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 311000 DEI

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,894,022			1,894,022
Inbound Costs:				
101000 BOARD OF COMMIS	3,831	4,163	7,994	
151000 ADMIN OFFICE	20,600	3,017	23,617	
251000 COUNTY AUDITOR	4,195	291	4,486	
311000 DEI		5,809	5,809	
321000 COUNTY EMERGENCY MGMT		5,639	5,639	
351010 SS-ADMIN		2,713	2,713	
351500 FINANCIAL MGMT		13,653	13,653	
352000 HUMAN RESOURCE		32,104	32,104	
352500 INFO TECHNOLOGY SVCS		129,392	129,392	
353000 PURCHASING		7,231	7,231	
353500 FACILITIES MANAGEMENT		15,979	15,979	
357010 LIABILITY INSUR		17,774	17,774	
BUILDING DEPRECIATION		3,759	3,759	
Total Allocated Additions:	<u>28,626</u>	<u>241,526</u>	270,152	270,152
Total To Be Allocated:	<u>1,922,648</u>	<u>241,526</u>		<u>2,164,174</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 311000 DEI

	Total	G&A	DEI	Community Engagement**	Community Participation
Other Expense & Cost					
PERSONNEL SERVICES	2,168,502	0	1,155,811	780,661	232,030
MATERIALS & SERVICES	309,616	0	165,025	111,462	33,129
INTERFUND EXPENSES	0	0	0	0	0
CONTINGENCY	74,300	74,300	0	0	0
LESS REVENUE	(658,396)	0	(350,925)	(237,023)	(70,448)
Departmental Total					
Expenditures Per Financial Statement	1,894,022				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,894,022	74,300	969,911	655,100	194,711
Allocation Step 1					
Inbound - All Others	28,626	28,626	0	0	0
Reallocate Admin Costs		(102,926)	54,859	37,053	11,013
Unallocated Costs	(897,877)	0	0	(692,153)	(205,724)
1st Allocation	1,024,770	0	1,024,770	0	0
Allocation Step 2					
Inbound - All Others	241,526	241,526	0	0	0
Reallocate Admin Costs		(241,526)	128,733	86,949	25,843
Unallocated Costs	(112,793)	0	0	(86,949)	(25,843)
2nd Allocation	128,733	0	128,733	0	0
Total For 311000 DEI					
Schedule .3 Total	1,153,504	0	1,153,504	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	2,234		2,234		2,234
151000 ADMIN OFFICE	23.00	1.002948	10,278		10,278		10,278
201000 COUNTY COUNSEL	18.00	0.784916	8,044		8,044		8,044
251000 COUNTY AUDITOR	1.00	0.043606	447		447		447
301000 ELECTIONS	8.00	0.348851	3,575		3,575	461	4,036
302000 ASSESSMENT & TAXATION	108.00	4.709494	48,262		48,262	6,226	54,487
311000 DEI	13.00	0.566884	5,809		5,809		5,809
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	3,128		3,128	404	3,532
351010 SS-ADMIN	3.00	0.130819	1,341		1,341	173	1,514
351500 FINANCIAL MGMT	20.00	0.872129	8,937		8,937	1,153	10,090
352000 HUMAN RESOURCE	28.00	1.220980	12,512		12,512	1,614	14,126
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	36,531		36,531	4,712	41,244
353000 PURCHASING	6.00	0.261639	2,681		2,681	346	3,027
353500 FACILITIES MANAGEMENT	52.60	2.293698	23,505		23,505	3,032	26,537
354000 FLEET MANAGEMENT	20.00	0.872129	8,937		8,937	1,153	10,090
354500 INTERNAL SERVICES	6.00	0.261639	2,681		2,681	346	3,027
356005 PARKS	10.00	0.436064	4,469		4,469	576	5,045
357500 RISK MANAGEMENT	7.00	0.305245	3,128		3,128	404	3,532
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	15,752		15,752	2,032	17,784
401000 LOL - S.O. ADMIN	16.00	0.697703	7,150		7,150	922	8,072
402000 LAW ENF SVCS	151.40	6.602013	67,655		67,655	8,727	76,383
402000 DISTRICT PATROL	138.60	6.043851	61,936		61,936	7,990	69,925
402000 LOL - LAW ENF SVCS	59.75	2.605484	26,700		26,700	3,444	30,144
403000 JAIL	192.75	8.405138	86,133		86,133	11,111	97,245
403000 JAIL COMMISSARY	1.00	0.043606	447		447	58	504
403000 LOL - JAIL	21.50	0.937538	9,608		9,608	1,239	10,847
406005 TRI-MET CONTRACT	1.00	0.043606	447		447	58	504
451000 DISTRICT ATTORNEY	106.50	4.644084	47,591		47,591	6,139	53,730
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	11,842		11,842	1,528	13,369
501000 JUVENILE	39.00	1.700651	17,428		17,428	2,248	19,676
501000 LOL-JUVENILE	10.00	0.436064	4,469		4,469	576	5,045
502000 CONCILIATION PROGRAM	4.00	0.174426	1,787		1,787	231	2,018
503000 JUVENILE ADMIN	13.00	0.566884	5,809		5,809	749	6,559
504000 JUVENILE GRANTS	3.50	0.152622	1,564		1,564	202	1,766
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	6,033		6,033	778	6,811
551000 COMMUNITY CORRECTIONS	106.00	4.622281	47,368		47,368	6,110	53,478
551500 LOL COMM CORRECTIONS	32.00	1.395406	14,300		14,300	1,845	16,144
601000 LONG RANGE PLANNING	26.27	1.145541	11,739		11,739	1,514	13,253
602000 CURRENT PLANNING	16.31	0.711221	7,288		7,288	940	8,229
602000 BUILDING SERVICES	54.02	2.355619	24,140		24,140	3,114	27,254
603000 ENGINEERING	50.28	2.192531	22,468		22,468	2,898	25,367
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	1,694		1,694	218	1,912
603000 SURVEY	4.58	0.199717	2,047		2,047	264	2,311
604000 LUT ADMINISTRATION	25.00	1.090161	11,172		11,172	1,441	12,613
605000 CAPITAL PROJECT MGMT	46.35	2.021158	20,712		20,712	2,672	23,384
606000 LUT OPS & MAINT	111.00	4.840313	49,602		49,602	6,399	56,001
651000 HOUSING SERVICES	86.00	3.750153	38,430		38,430	4,957	43,388
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	1,207		1,207	156	1,362
703000 PUBLIC HEALTH	153.25	6.682685	68,482		68,482	8,834	77,316
704000 HHS ADMINISTRATION	15.00	0.654096	6,703		6,703	865	7,568
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	2,927		2,927	378	3,305
706000 HUMAN SERVICES	37.01	1.613874	16,539		16,539	2,133	18,672

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	40,933		40,933	5,280	46,213
708700 COORDINATED CARE ORG	29.89	1.303396	13,357		13,357	1,723	15,080
709000 ANIMAL SERVICES	25.00	1.090161	11,172		11,172	1,441	12,613
751000 VETERANS SERVICES	11.07	0.482723	4,947		4,947	638	5,585
752000 AGENCY ON AGING	24.68	1.076207	11,029		11,029	1,423	12,451
801000 WASH CO JUSTICE COURT	9.00	0.392458	4,022		4,022	519	4,541
851000 LAW LIBRARY	3.00	0.130819	1,341		1,341	173	1,514
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	2,806		2,806	362	3,168
902000 HOME FUND	2.17	0.094626	970		970	125	1,095
903000 AIR QUALITY	1.30	0.056688	581		581	75	656
961000 WATERMASTER	1.94	0.084596	867		867	112	979
971000 COOP LIBRARY SERVICES	38.00	1.657044	16,981		16,981	2,190	19,171
971015 WEST SLOPE LIBRARY	10.00	0.436064	4,469		4,469	576	5,045
981000 FAIR COMPLEX	6.40	0.279081	2,860		2,860	369	3,229
984000 EVENT CENTER OPS	6.20	0.270360	2,771		2,771	357	3,128
Schedule .4 Total for DEI	2,293.24	100.000000	1,024,770		1,024,770	128,733	1,153,504

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 311000 DEI

Receiving Department	Total	DEI
101000 BOARD OF COMMIS	2,234	2,234
151000 ADMIN OFFICE	10,278	10,278
201000 COUNTY COUNSEL	8,044	8,044
251000 COUNTY AUDITOR	447	447
301000 ELECTIONS	4,036	4,036
302000 ASSESSMENT & TAXATION	54,487	54,487
311000 DEI	5,809	5,809
321000 COUNTY EMERGENCY MGMT	3,532	3,532
351010 SS-ADMIN	1,514	1,514
351500 FINANCIAL MGMT	10,090	10,090
352000 HUMAN RESOURCE	14,126	14,126
352500 INFO TECHNOLOGY SVCS	41,244	41,244
353000 PURCHASING	3,027	3,027
353500 FACILITIES MANAGEMENT	26,537	26,537
354000 FLEET MANAGEMENT	10,090	10,090
354500 INTERNAL SERVICES	3,027	3,027
356005 PARKS	5,045	5,045
357500 RISK MANAGEMENT	3,532	3,532
401000 SHERIFF'S OFFICE ADMIN	17,784	17,784
401000 LOL - S.O. ADMIN	8,072	8,072
402000 LAW ENF SVCS	76,383	76,383
402000 DISTRICT PATROL	69,925	69,925
402000 LOL - LAW ENF SVCS	30,144	30,144
403000 JAIL	97,245	97,245
403000 JAIL COMMISSARY	504	504
403000 LOL - JAIL	10,847	10,847
406005 TRI-MET CONTRACT	504	504
451000 DISTRICT ATTORNEY	53,730	53,730
451000 LOL-DISTRICT ATTORNEY	13,369	13,369
501000 JUVENILE	19,676	19,676
501000 LOL-JUVENILE	5,045	5,045
502000 CONCILIATION PROGRAM	2,018	2,018
503000 JUVENILE ADMIN	6,559	6,559
504000 JUVENILE GRANTS	1,766	1,766
505000 STATE HIGH-RISK PREVENT	6,811	6,811
551000 COMMUNITY CORRECTIONS	53,478	53,478
551500 LOL COMM CORRECTIONS	16,144	16,144
601000 LONG RANGE PLANNING	13,253	13,253
602000 CURRENT PLANNING	8,229	8,229
602000 BUILDING SERVICES	27,254	27,254
603000 ENGINEERING	25,367	25,367
603000 SURVEY PUBLIC LAND CNR	1,912	1,912
603000 SURVEY	2,311	2,311
604000 LUT ADMINISTRATION	12,613	12,613
605000 CAPITAL PROJECT MGMT	23,384	23,384
606000 LUT OPS & MAINT	56,001	56,001
651000 HOUSING SERVICES	43,388	43,388
701000 EMERGENCY MEDICAL SVCS	1,362	1,362
703000 PUBLIC HEALTH	77,316	77,316
704000 HHS ADMINISTRATION	7,568	7,568
705000 CHILDREN & FAMILY SVCS	3,305	3,305
706000 HUMAN SERVICES	18,672	18,672

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 311000 DEI

Receiving Department	Total	DEI
706500 Developmental Disabilities Servic	46,213	46,213
708700 COORDINATED CARE ORG	15,080	15,080
709000 ANIMAL SERVICES	12,613	12,613
751000 VETERANS SERVICES	5,585	5,585
752000 AGENCY ON AGING	12,451	12,451
801000 WASH CO JUSTICE COURT	4,541	4,541
851000 LAW LIBRARY	1,514	1,514
901000 COMMUNITY DEVELOPMENT	3,168	3,168
902000 HOME FUND	1,095	1,095
903000 AIR QUALITY	656	656
961000 WATERMASTER	979	979
971000 COOP LIBRARY SERVICES	19,171	19,171
971015 WEST SLOPE LIBRARY	5,045	5,045
981000 FAIR COMPLEX	3,229	3,229
984000 EVENT CENTER OPS	3,128	3,128
Direct Bill	0	0
Total	1,153,504	1,153,504

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 321000 COUNTY EMERGENCY MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	975,233			975,233
Inbound Costs:				
101000 BOARD OF COMMIS	2,202	2,393	4,594	
151000 ADMIN OFFICE	11,457	1,678	13,135	
251000 COUNTY AUDITOR	2,798	194	2,992	
311000 DEI	3,128	404	3,532	
321000 COUNTY EMERGENCY MGMT		3,037	3,037	
351010 SS-ADMIN		1,461	1,461	
351500 FINANCIAL MGMT		6,810	6,810	
352000 HUMAN RESOURCE		17,287	17,287	
352500 INFO TECHNOLOGY SVCS		68,004	68,004	
353000 PURCHASING		3,120	3,120	
353500 FACILITIES MANAGEMENT		56,608	56,608	
357010 LIABILITY INSUR		12,506	12,506	
BUILDING DEPRECIATION		15,277	15,277	
Total Allocated Additions:	<u>19,585</u>	<u>188,778</u>	208,363	208,363
Total To Be Allocated:	<u>994,818</u>	<u>188,778</u>		<u>1,183,596</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 321000 COUNTY EMERGENCY MGMT

	Total	G&A	FTE
Other Expense & Cost			
Personnel Services	1,115,249	0	1,115,249
Materials & Services	533,168	0	533,168
INTERFUND EXPENSES	300	0	300
CONTINGENCY	49,500	49,500	0
Less Revenue	(722,984)	0	(722,984)
Departmental Total			
Expenditures Per Financial Statement	975,233		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	975,233	49,500	925,733
Allocation Step 1			
Inbound - All Others	19,585	19,585	0
Reallocate Admin Costs		(69,085)	69,085
Unallocated Costs	0	0	0
1st Allocation	994,818	0	994,818
Allocation Step 2			
Inbound - All Others	188,778	188,778	0
Reallocate Admin Costs		(188,778)	188,778
Unallocated Costs	0	0	0
2nd Allocation	188,778	0	188,778
Total For 321000 COUNTY EMERGENCY MGMT			
Schedule .3 Total	1,183,596	0	1,183,596

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	2,169		2,169		2,169
151000 ADMIN OFFICE	23.00	1.002948	9,978		9,978		9,978
201000 COUNTY COUNSEL	18.00	0.784916	7,808		7,808		7,808
251000 COUNTY AUDITOR	1.00	0.043606	434		434		434
301000 ELECTIONS	8.00	0.348851	3,470		3,470	678	4,149
302000 ASSESSMENT & TAXATION	108.00	4.709494	46,851		46,851	9,158	56,009
311000 DEI	13.00	0.566884	5,639		5,639		5,639
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	3,037		3,037		3,037
351010 SS-ADMIN	3.00	0.130819	1,301		1,301	254	1,556
351500 FINANCIAL MGMT	20.00	0.872129	8,676		8,676	1,696	10,372
352000 HUMAN RESOURCE	28.00	1.220980	12,147		12,147	2,374	14,521
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	35,464		35,464	6,932	42,396
353000 PURCHASING	6.00	0.261639	2,603		2,603	509	3,112
353500 FACILITIES MANAGEMENT	52.60	2.293698	22,818		22,818	4,460	27,278
354000 FLEET MANAGEMENT	20.00	0.872129	8,676		8,676	1,696	10,372
354500 INTERNAL SERVICES	6.00	0.261639	2,603		2,603	509	3,112
356005 PARKS	10.00	0.436064	4,338		4,338	848	5,186
357500 RISK MANAGEMENT	7.00	0.305245	3,037		3,037	594	3,630
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	15,292		15,292	2,989	18,281
401000 LOL - S.O. ADMIN	16.00	0.697703	6,941		6,941	1,357	8,298
402000 LAW ENF SVCS	151.40	6.602013	65,678		65,678	12,838	78,516
402000 DISTRICT PATROL	138.60	6.043851	60,125		60,125	11,753	71,878
402000 LOL - LAW ENF SVCS	59.75	2.605484	25,920		25,920	5,067	30,986
403000 JAIL	192.75	8.405138	83,616		83,616	16,346	99,961
403000 JAIL COMMISSARY	1.00	0.043606	434		434	85	519
403000 LOL - JAIL	21.50	0.937538	9,327		9,327	1,823	11,150
406005 TRI-MET CONTRACT	1.00	0.043606	434		434	85	519
451000 DISTRICT ATTORNEY	106.50	4.644084	46,200		46,200	9,031	55,231
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	11,496		11,496	2,247	13,743
501000 JUVENILE	39.00	1.700651	16,918		16,918	3,307	20,225
501000 LOL-JUVENILE	10.00	0.436064	4,338		4,338	848	5,186
502000 CONCILIATION PROGRAM	4.00	0.174426	1,735		1,735	339	2,074
503000 JUVENILE ADMIN	13.00	0.566884	5,639		5,639	1,102	6,742
504000 JUVENILE GRANTS	3.50	0.152622	1,518		1,518	297	1,815
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	5,856		5,856	1,145	7,001
551000 COMMUNITY CORRECTIONS	106.00	4.622281	45,983		45,983	8,988	54,972
551500 LOL COMM CORRECTIONS	32.00	1.395406	13,882		13,882	2,713	16,595
601000 LONG RANGE PLANNING	26.27	1.145541	11,396		11,396	2,228	13,624
602000 CURRENT PLANNING	16.31	0.711221	7,075		7,075	1,383	8,458
602000 BUILDING SERVICES	54.02	2.355619	23,434		23,434	4,581	28,015
603000 ENGINEERING	50.28	2.192531	21,812		21,812	4,264	26,075
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	1,644		1,644	321	1,965
603000 SURVEY	4.58	0.199717	1,987		1,987	388	2,375
604000 LUT ADMINISTRATION	25.00	1.090161	10,845		10,845	2,120	12,965
605000 CAPITAL PROJECT MGMT	46.35	2.021158	20,107		20,107	3,930	24,037
606000 LUT OPS & MAINT	111.00	4.840313	48,152		48,152	9,412	57,565
651000 HOUSING SERVICES	86.00	3.750153	37,307		37,307	7,293	44,600
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	1,171		1,171	229	1,400
703000 PUBLIC HEALTH	153.25	6.682685	66,481		66,481	12,995	79,476
704000 HHS ADMINISTRATION	15.00	0.654096	6,507		6,507	1,272	7,779
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	2,841		2,841	555	3,397
706000 HUMAN SERVICES	37.01	1.613874	16,055		16,055	3,138	19,193

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	39,737		39,737	7,767	47,504
708700 COORDINATED CARE ORG	29.89	1.303396	12,966		12,966	2,535	15,501
709000 ANIMAL SERVICES	25.00	1.090161	10,845		10,845	2,120	12,965
751000 VETERANS SERVICES	11.07	0.482723	4,802		4,802	939	5,741
752000 AGENCY ON AGING	24.68	1.076207	10,706		10,706	2,093	12,799
801000 WASH CO JUSTICE COURT	9.00	0.392458	3,904		3,904	763	4,667
851000 LAW LIBRARY	3.00	0.130819	1,301		1,301	254	1,556
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	2,724		2,724	533	3,257
902000 HOME FUND	2.17	0.094626	941		941	184	1,125
903000 AIR QUALITY	1.30	0.056688	564		564	110	674
961000 WATERMASTER	1.94	0.084596	842		842	164	1,006
971000 COOP LIBRARY SERVICES	38.00	1.657044	16,485		16,485	3,222	19,707
971015 WEST SLOPE LIBRARY	10.00	0.436064	4,338		4,338	848	5,186
981000 FAIR COMPLEX	6.40	0.279081	2,776		2,776	543	3,319
984000 EVENT CENTER OPS	6.20	0.270360	2,690		2,690	526	3,215
Schedule .4 Total for FTE	2,293.24	100.000000	994,818		994,818	188,778	1,183,596

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 321000 COUNTY EMERGENCY MGMT

Receiving Department	Total	FTE
101000 BOARD OF COMMIS	2,169	2,169
151000 ADMIN OFFICE	9,978	9,978
201000 COUNTY COUNSEL	7,808	7,808
251000 COUNTY AUDITOR	434	434
301000 ELECTIONS	4,149	4,149
302000 ASSESSMENT & TAXATION	56,009	56,009
311000 DEI	5,639	5,639
321000 COUNTY EMERGENCY MGMT	3,037	3,037
351010 SS-ADMIN	1,556	1,556
351500 FINANCIAL MGMT	10,372	10,372
352000 HUMAN RESOURCE	14,521	14,521
352500 INFO TECHNOLOGY SVCS	42,396	42,396
353000 PURCHASING	3,112	3,112
353500 FACILITIES MANAGEMENT	27,278	27,278
354000 FLEET MANAGEMENT	10,372	10,372
354500 INTERNAL SERVICES	3,112	3,112
356005 PARKS	5,186	5,186
357500 RISK MANAGEMENT	3,630	3,630
401000 SHERIFF'S OFFICE ADMIN	18,281	18,281
401000 LOL - S.O. ADMIN	8,298	8,298
402000 LAW ENF SVCS	78,516	78,516
402000 DISTRICT PATROL	71,878	71,878
402000 LOL - LAW ENF SVCS	30,986	30,986
403000 JAIL	99,961	99,961
403000 JAIL COMMISSARY	519	519
403000 LOL - JAIL	11,150	11,150
406005 TRI-MET CONTRACT	519	519
451000 DISTRICT ATTORNEY	55,231	55,231
451000 LOL-DISTRICT ATTORNEY	13,743	13,743
501000 JUVENILE	20,225	20,225
501000 LOL-JUVENILE	5,186	5,186
502000 CONCILIATION PROGRAM	2,074	2,074
503000 JUVENILE ADMIN	6,742	6,742
504000 JUVENILE GRANTS	1,815	1,815
505000 STATE HIGH-RISK PREVENT	7,001	7,001
551000 COMMUNITY CORRECTIONS	54,972	54,972
551500 LOL COMM CORRECTIONS	16,595	16,595
601000 LONG RANGE PLANNING	13,624	13,624
602000 CURRENT PLANNING	8,458	8,458
602000 BUILDING SERVICES	28,015	28,015
603000 ENGINEERING	26,075	26,075
603000 SURVEY PUBLIC LAND CNR	1,965	1,965
603000 SURVEY	2,375	2,375
604000 LUT ADMINISTRATION	12,965	12,965
605000 CAPITAL PROJECT MGMT	24,037	24,037
606000 LUT OPS & MAINT	57,565	57,565
651000 HOUSING SERVICES	44,600	44,600
701000 EMERGENCY MEDICAL SVCS	1,400	1,400
703000 PUBLIC HEALTH	79,476	79,476
704000 HHS ADMINISTRATION	7,779	7,779
705000 CHILDREN & FAMILY SVCS	3,397	3,397
706000 HUMAN SERVICES	19,193	19,193

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 321000 COUNTY EMERGENCY MGMT

Receiving Department	Total	FTE
706500 Developmental Disabilities Servic	47,504	47,504
708700 COORDINATED CARE ORG	15,501	15,501
709000 ANIMAL SERVICES	12,965	12,965
751000 VETERANS SERVICES	5,741	5,741
752000 AGENCY ON AGING	12,799	12,799
801000 WASH CO JUSTICE COURT	4,667	4,667
851000 LAW LIBRARY	1,556	1,556
901000 COMMUNITY DEVELOPMENT	3,257	3,257
902000 HOME FUND	1,125	1,125
903000 AIR QUALITY	674	674
961000 WATERMASTER	1,006	1,006
971000 COOP LIBRARY SERVICES	19,707	19,707
971015 WEST SLOPE LIBRARY	5,186	5,186
981000 FAIR COMPLEX	3,319	3,319
984000 EVENT CENTER OPS	3,215	3,215
Direct Bill	0	0
Total	1,183,596	1,183,596

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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).

Support Services Admin (351005) - Provides administrative support to division managers; assist in the development, planning and implementation of department goals and objectives; recommend and administer policies & procedures. Costs are allocated to Support Services departments based on departmental personnel (regular employee FTE's)

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 351010 SS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	467,772			467,772
Inbound Costs:				
101000 BOARD OF COMMIS	855	929	1,783	
151000 ADMIN OFFICE	4,676	685	5,361	
201000 COUNTY COUNSEL	1,847	246	2,093	
251000 COUNTY AUDITOR	824	57	881	
311000 DEI	1,341	173	1,514	
321000 COUNTY EMERGENCY MGMT	1,301	254	1,556	
351010 SS-ADMIN		626	626	
351500 FINANCIAL MGMT		5,370	5,370	
352000 HUMAN RESOURCE		7,408	7,408	
352500 INFO TECHNOLOGY SVCS		28,734	28,734	
353000 PURCHASING		620	620	
353500 FACILITIES MANAGEMENT		130,617	130,617	
357010 LIABILITY INSUR		11,779	11,779	
BUILDING DEBT INTEREST		82	82	
BUILDING DEPRECIATION		30,726	30,726	
Total Allocated Additions:	10,843	218,306	229,149	229,149
Total To Be Allocated:	478,615	218,306		696,921

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 351010 SS-ADMIN

	Total	G&A	SUSTAINABILITY
Other Expense & Cost			
PERSONNEL SERVICES	465,078	0	465,078
MATERIALS & SERVICES	37,153	0	37,153
INTERFUND	0	0	0
CONTINGENCY	15,100	15,100	0
LESS REVENUE	(49,559)	0	(49,559)
Departmental Total			
Expenditures Per Financial Statement	467,772		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	467,772	15,100	452,672
Allocation Step 1			
Inbound - All Others	10,843	10,843	0
Reallocate Admin Costs		(25,943)	25,943
Unallocated Costs	0	0	0
1st Allocation	478,615	0	478,615
Allocation Step 2			
Inbound - All Others	218,306	218,306	0
Reallocate Admin Costs		(218,306)	218,306
Unallocated Costs	0	0	0
2nd Allocation	218,306	0	218,306
Total For 351010 SS-ADMIN			
Schedule .3 Total	696,921	0	696,921

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	1,044		1,044		1,044
151000 ADMIN OFFICE	23.00	1.002948	4,800		4,800		4,800
201000 COUNTY COUNSEL	18.00	0.784916	3,757		3,757		3,757
251000 COUNTY AUDITOR	1.00	0.043606	209		209		209
301000 ELECTIONS	8.00	0.348851	1,670		1,670	785	2,455
302000 ASSESSMENT & TAXATION	108.00	4.709494	22,540		22,540	10,605	33,145
311000 DEI	13.00	0.566884	2,713		2,713		2,713
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	1,461		1,461		1,461
351010 SS-ADMIN	3.00	0.130819	626		626		626
351500 FINANCIAL MGMT	20.00	0.872129	4,174		4,174	1,964	6,138
352000 HUMAN RESOURCE	28.00	1.220980	5,844		5,844	2,749	8,593
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	17,062		17,062	8,027	25,089
353000 PURCHASING	6.00	0.261639	1,252		1,252	589	1,841
353500 FACILITIES MANAGEMENT	52.60	2.293698	10,978		10,978	5,165	16,143
354000 FLEET MANAGEMENT	20.00	0.872129	4,174		4,174	1,964	6,138
354500 INTERNAL SERVICES	6.00	0.261639	1,252		1,252	589	1,841
356005 PARKS	10.00	0.436064	2,087		2,087	982	3,069
357500 RISK MANAGEMENT	7.00	0.305245	1,461		1,461	687	2,148
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	7,357		7,357	3,461	10,818
401000 LOL - S.O. ADMIN	16.00	0.697703	3,339		3,339	1,571	4,910
402000 LAW ENF SVCS	151.40	6.602013	31,598		31,598	14,866	46,465
402000 DISTRICT PATROL	138.60	6.043851	28,927		28,927	13,610	42,536
402000 LOL - LAW ENF SVCS	59.75	2.605484	12,470		12,470	5,867	18,337
403000 JAIL	192.75	8.405138	40,228		40,228	18,928	59,157
403000 JAIL COMMISSARY	1.00	0.043606	209		209	98	307
403000 LOL - JAIL	21.50	0.937538	4,487		4,487	2,111	6,598
406005 TRI-MET CONTRACT	1.00	0.043606	209		209	98	307
451000 DISTRICT ATTORNEY	106.50	4.644084	22,227		22,227	10,458	32,685
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	5,531		5,531	2,602	8,133
501000 JUVENILE	39.00	1.700651	8,140		8,140	3,830	11,969
501000 LOL-JUVENILE	10.00	0.436064	2,087		2,087	982	3,069
502000 CONCILIATION PROGRAM	4.00	0.174426	835		835	393	1,228
503000 JUVENILE ADMIN	13.00	0.566884	2,713		2,713	1,276	3,990
504000 JUVENILE GRANTS	3.50	0.152622	730		730	344	1,074
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	2,818		2,818	1,326	4,143
551000 COMMUNITY CORRECTIONS	106.00	4.622281	22,123		22,123	10,408	32,531
551500 LOL COMM CORRECTIONS	32.00	1.395406	6,679		6,679	3,142	9,821
601000 LONG RANGE PLANNING	26.27	1.145541	5,483		5,483	2,579	8,062
602000 CURRENT PLANNING	16.31	0.711221	3,404		3,404	1,601	5,006
602000 BUILDING SERVICES	54.02	2.355619	11,274		11,274	5,304	16,579
603000 ENGINEERING	50.28	2.192531	10,494		10,494	4,937	15,431
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	791		791	372	1,163
603000 SURVEY	4.58	0.199717	956		956	450	1,406
604000 LUT ADMINISTRATION	25.00	1.090161	5,218		5,218	2,455	7,672
605000 CAPITAL PROJECT MGMT	46.35	2.021158	9,674		9,674	4,551	14,225
606000 LUT OPS & MAINT	111.00	4.840313	23,166		23,166	10,899	34,066
651000 HOUSING SERVICES	86.00	3.750153	17,949		17,949	8,445	26,393
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	563		563	265	829
703000 PUBLIC HEALTH	153.25	6.682685	31,984		31,984	15,048	47,032
704000 HHS ADMINISTRATION	15.00	0.654096	3,131		3,131	1,473	4,604
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	1,367		1,367	643	2,010
706000 HUMAN SERVICES	37.01	1.613874	7,724		7,724	3,634	11,358

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	19,118		19,118	8,994	28,112
708700 COORDINATED CARE ORG	29.89	1.303396	6,238		6,238	2,935	9,173
709000 ANIMAL SERVICES	25.00	1.090161	5,218		5,218	2,455	7,672
751000 VETERANS SERVICES	11.07	0.482723	2,310		2,310	1,087	3,397
752000 AGENCY ON AGING	24.68	1.076207	5,151		5,151	2,423	7,574
801000 WASH CO JUSTICE COURT	9.00	0.392458	1,878		1,878	884	2,762
851000 LAW LIBRARY	3.00	0.130819	626		626	295	921
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	1,311		1,311	617	1,927
902000 HOME FUND	2.17	0.094626	453		453	213	666
903000 AIR QUALITY	1.30	0.056688	271		271	128	399
961000 WATERMASTER	1.94	0.084596	405		405	190	595
971000 COOP LIBRARY SERVICES	38.00	1.657044	7,931		7,931	3,731	11,662
971015 WEST SLOPE LIBRARY	10.00	0.436064	2,087		2,087	982	3,069
981000 FAIR COMPLEX	6.40	0.279081	1,336		1,336	628	1,964
984000 EVENT CENTER OPS	6.20	0.270360	1,294		1,294	609	1,903
Schedule .4 Total for SUSTAINABILITY	2,293.24	100.000000	478,615		478,615	218,306	696,921

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	SUSTAINABILITY
101000 BOARD OF COMMIS	1,044	1,044
151000 ADMIN OFFICE	4,800	4,800
201000 COUNTY COUNSEL	3,757	3,757
251000 COUNTY AUDITOR	209	209
301000 ELECTIONS	2,455	2,455
302000 ASSESSMENT & TAXATION	33,145	33,145
311000 DEI	2,713	2,713
321000 COUNTY EMERGENCY MGMT	1,461	1,461
351010 SS-ADMIN	626	626
351500 FINANCIAL MGMT	6,138	6,138
352000 HUMAN RESOURCE	8,593	8,593
352500 INFO TECHNOLOGY SVCS	25,089	25,089
353000 PURCHASING	1,841	1,841
353500 FACILITIES MANAGEMENT	16,143	16,143
354000 FLEET MANAGEMENT	6,138	6,138
354500 INTERNAL SERVICES	1,841	1,841
356005 PARKS	3,069	3,069
357500 RISK MANAGEMENT	2,148	2,148
401000 SHERIFF'S OFFICE ADMIN	10,818	10,818
401000 LOL - S.O. ADMIN	4,910	4,910
402000 LAW ENF SVCS	46,465	46,465
402000 DISTRICT PATROL	42,536	42,536
402000 LOL - LAW ENF SVCS	18,337	18,337
403000 JAIL	59,157	59,157
403000 JAIL COMMISSARY	307	307
403000 LOL - JAIL	6,598	6,598
406005 TRI-MET CONTRACT	307	307
451000 DISTRICT ATTORNEY	32,685	32,685
451000 LOL-DISTRICT ATTORNEY	8,133	8,133
501000 JUVENILE	11,969	11,969
501000 LOL-JUVENILE	3,069	3,069
502000 CONCILIATION PROGRAM	1,228	1,228
503000 JUVENILE ADMIN	3,990	3,990
504000 JUVENILE GRANTS	1,074	1,074
505000 STATE HIGH-RISK PREVENT	4,143	4,143
551000 COMMUNITY CORRECTIONS	32,531	32,531
551500 LOL COMM CORRECTIONS	9,821	9,821
601000 LONG RANGE PLANNING	8,062	8,062
602000 CURRENT PLANNING	5,006	5,006
602000 BUILDING SERVICES	16,579	16,579
603000 ENGINEERING	15,431	15,431
603000 SURVEY PUBLIC LAND CNR	1,163	1,163
603000 SURVEY	1,406	1,406
604000 LUT ADMINISTRATION	7,672	7,672
605000 CAPITAL PROJECT MGMT	14,225	14,225
606000 LUT OPS & MAINT	34,066	34,066
651000 HOUSING SERVICES	26,393	26,393
701000 EMERGENCY MEDICAL SVCS	829	829
703000 PUBLIC HEALTH	47,032	47,032
704000 HHS ADMINISTRATION	4,604	4,604
705000 CHILDREN & FAMILY SVCS	2,010	2,010
706000 HUMAN SERVICES	11,358	11,358

**WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN**

Receiving Department	Total	SUSTAINABILITY
706500 Developmental Disabilities Servic	28,112	28,112
708700 COORDINATED CARE ORG	9,173	9,173
709000 ANIMAL SERVICES	7,672	7,672
751000 VETERANS SERVICES	3,397	3,397
752000 AGENCY ON AGING	7,574	7,574
801000 WASH CO JUSTICE COURT	2,762	2,762
851000 LAW LIBRARY	921	921
901000 COMMUNITY DEVELOPMENT	1,927	1,927
902000 HOME FUND	666	666
903000 AIR QUALITY	399	399
961000 WATERMASTER	595	595
971000 COOP LIBRARY SERVICES	11,662	11,662
971015 WEST SLOPE LIBRARY	3,069	3,069
981000 FAIR COMPLEX	1,964	1,964
984000 EVENT CENTER OPS	1,903	1,903
Direct Bill	0	0
Total	696,921	696,921

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 351500 FINANCIAL MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,049,102			4,049,102
Inbound Costs:				
101000 BOARD OF COMMIS	6,055	6,580	12,635	
151000 ADMIN OFFICE	32,116	4,704	36,820	
201000 COUNTY COUNSEL	46,664	6,208	52,872	
251000 COUNTY AUDITOR	7,076	491	7,567	
311000 DEI	8,937	1,153	10,090	
321000 COUNTY EMERGENCY MGMT	8,676	1,696	10,372	
351010 SS-ADMIN	4,174	1,964	6,138	
351500 FINANCIAL MGMT		26,977	26,977	
352000 HUMAN RESOURCE		49,390	49,390	
352500 INFO TECHNOLOGY SVCS		220,907	220,907	
353000 PURCHASING		2,076	2,076	
353500 FACILITIES MANAGEMENT		76,932	76,932	
357010 LIABILITY INSUR		30,992	30,992	
BUILDING DEBT INTEREST		235	235	
BUILDING DEPRECIATION		18,097	18,097	
Total Allocated Additions:	113,698	448,403	562,101	562,101
Total To Be Allocated:	4,162,800	448,403		4,611,203

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	2,244,923	246,942	1,167,360	202,043	336,738
FRINGE BENEFITS	1,183,052	130,136	615,186	106,475	177,458
Other Expense & Cost					
51285 PROF SVCS	426,500	0	426,500	0	0
OTHER MATERIAL & SUPPLIES	115,852	12,744	60,242	10,427	17,378
OTHER EXPENDITURES	142,275	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
CONTINGENCY	123,400	123,400	0	0	0
46030 RETURNED CHECK CHARGES	(2,500)	0	0	0	0
48225 MISC REVENUE	(184,400)	0	(73,760)	0	0
Departmental Total					
Expenditures Per Financial Statement	4,049,102				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	4,049,102	513,222	2,195,528	318,945	531,574
Allocation Step 1					
Inbound - All Others	113,698	113,698	0	0	0
Reallocate Admin Costs		(626,920)	389,272	56,550	94,249
Unallocated Costs	0	0	0	0	0
1st Allocation	4,162,800	0	2,584,800	375,495	625,823
Allocation Step 2					
Inbound - All Others	448,403	448,403	0	0	0
Reallocate Admin Costs		(448,403)	278,426	40,447	67,412
Unallocated Costs	0	0	0	0	0
2nd Allocation	448,403	0	278,426	40,447	67,412
Total For 351500 FINANCIAL MGMT					
Schedule .3 Total	4,611,203	0	2,863,227	415,942	693,235

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 351500 FINANCIAL MGMT

TREASURY & AR

<u>Wages & Benefits</u>	
SALARIES AND WAGES	291,840
FRINGE BENEFITS	153,797
<u>Other Expense & Cost</u>	
51285 PROF SVCS	0
OTHER MATERIAL & SUPPLIES	15,061
OTHER EXPENDITURES	142,275
INTERFUND EXPENSES	0
CONTINGENCY	0
46030 RETURNED CHECK CHARGES	(2,500)
48225 MISC REVENUE	(110,640)
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	489,833
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	86,849
Unallocated Costs	0
1st Allocation	576,682
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	62,118
Unallocated Costs	0
2nd Allocation	62,118
<u>Total For 351500 FINANCIAL MGMT</u>	
Schedule .3 Total	638,800

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	112	0.112466	2,907		2,907		2,907
151000 ADMIN OFFICE	515	0.517141	13,367		13,367		13,367
162000 NON-DEPARTMENTAL	97	0.097403	2,518		2,518	277	2,795
169600 COMMUNITY NETWORK	49	0.049204	1,272		1,272	140	1,412
201000 COUNTY COUNSEL	271	0.272127	7,034		7,034		7,034
251000 COUNTY AUDITOR	59	0.059245	1,531		1,531		1,531
301000 ELECTIONS	456	0.457896	11,836		11,836	1,303	13,139
302000 ASSESSMENT & TAXATION	3,030	3.042596	78,645		78,645	8,660	87,305
311000 DEI	319	0.320326	8,280		8,280		8,280
321000 COUNTY EMERGENCY MGMT	159	0.159661	4,127		4,127		4,127
351010 SS-ADMIN	141	0.141586	3,660		3,660		3,660
351500 FINANCIAL MGMT	590	0.592453	15,314		15,314		15,314
352000 HUMAN RESOURCE	487	0.489025	12,640		12,640	1,392	14,032
352500 INFO TECHNOLOGY SVCS	1,521	1.527323	39,478		39,478	4,347	43,825
353000 PURCHASING	137	0.137570	3,556		3,556	392	3,947
353500 FACILITIES MANAGEMENT	3,010	3.022513	78,126		78,126	8,603	86,728
354000 FLEET MANAGEMENT	1,649	1.655855	42,801		42,801	4,713	47,513
354100 FLEET REPLACEMENT	1,106	1.110598	28,707		28,707	3,161	31,868
354500 INTERNAL SERVICES	737	0.740064	19,129		19,129	2,106	21,236
355500 BLDG EQUIP REPLACEMENT	543	0.545257	14,094		14,094	1,552	15,646
356005 PARKS	1,577	1.583556	40,932		40,932	4,507	45,439
356010 METZGER PARK	205	0.205852	5,321		5,321	586	5,907
357500 RISK MANAGEMENT	95	0.095395	2,466		2,466	271	2,737
357005 LIFE INSURANCE	156	0.156649	4,049		4,049	446	4,495
357010 WORKERS COMP INSURANCE	494	0.496054	12,822		12,822	1,412	14,234
357005 MEDICAL INSURANCE	2,501	2.511397	64,915		64,915	7,148	72,062
357005 UNEMPLOYMENT INS	154	0.154640	3,997		3,997	440	4,437
358000 ITS CAPITAL ACQUISITION	820	0.823409	21,284		21,284	2,343	23,627
358000 FACILITIES CAPITAL PROJ	1,920	1.927982	49,834		49,834	5,487	55,322
358000 GREENSPACE CAP PROJ.	26	0.026108	675		675	74	749
358000 EMERGENCY COMM SYS	199	0.199827	5,165		5,165	569	5,734
401000 SHERIFF'S OFFICE ADMIN	942	0.945916	24,450		24,450	2,692	27,142
401000 LOL - S.O. ADMIN	405	0.406684	10,512		10,512	1,158	11,670
402000 LAW ENF SVCS	3,670	3.685257	95,257		95,257	10,489	105,745
402000 DISTRICT PATROL	2,043	2.051493	53,027		53,027	5,839	58,866
402000 LOL - LAW ENF SVCS	1,352	1.357621	35,092		35,092	3,864	38,956
403000 JAIL	2,397	2.406965	62,215		62,215	6,851	69,066
403000 JAIL COMMISSARY	164	0.164682	4,257		4,257	469	4,725
403000 LOL - JAIL	345	0.346434	8,955		8,955	986	9,941
403500 JAIL HEALTH CARE	340	0.341413	8,825		8,825	972	9,797
404000 COURT SECURITY FUND	451	0.452875	11,706		11,706	1,289	12,995
406005 TRI-MET CONTRACT	30	0.030125	779		779	86	864
406050 WIN Contracts	37	0.037154	960		960	106	1,066
406060 TASKFORCE REIMBURSABLES	72	0.072299	1,869		1,869	206	2,074
451000 DISTRICT ATTORNEY	1,608	1.614685	41,736		41,736	4,596	46,332
451000 LOL-DISTRICT ATTORNEY	352	0.353463	9,136		9,136	1,006	10,142
501000 JUVENILE	843	0.846505	21,880		21,880	2,409	24,290
501000 LOL-JUVENILE	290	0.291206	7,527		7,527	829	8,356
502000 CONCILIATION PROGRAM	507	0.509108	13,159		13,159	1,449	14,608
503000 JUVENILE ADMIN	148	0.148615	3,841		3,841	423	4,264
504000 JUVENILE GRANTS	201	0.201836	5,217		5,217	574	5,791

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
505000 STATE HIGH-RISK PREVENT	402	0.403671	10,434		10,434	1,149	11,583
551000 COMMUNITY CORRECTIONS	2,779	2.790553	72,130		72,130	7,942	80,073
551500 LOL COMM CORRECTIONS	496	0.498062	12,874		12,874	1,418	14,291
601000 LONG RANGE PLANNING	432	0.433796	11,213		11,213	1,235	12,447
602000 CURRENT PLANNING	899	0.902737	23,334		23,334	2,569	25,903
602000 BUILDING SERVICES	2,930	2.942181	76,050		76,050	8,374	84,423
603000 ENGINEERING	1,990	1.998273	51,651		51,651	5,687	57,339
603000 SURVEY PUBLIC LAND CNR	721	0.723997	18,714		18,714	2,061	20,774
603000 SURVEY	630	0.632619	16,352		16,352	1,801	18,152
604000 LUT ADMINISTRATION	725	0.728014	18,818		18,818	2,072	20,890
604500 ROAD FUND ADMIN	1,600	1.606652	41,529		41,529	4,573	46,102
605000 CAPITAL PROJECT MGMT	663	0.665756	17,208		17,208	1,895	19,103
606000 LUT OPS & MAINT	4,192	4.209427	108,805		108,805	11,981	120,786
606500 MSTIP 3	7,785	7.817358	202,063		202,063	22,250	224,314
606500 ROAD CAPITAL PROJECT	1,839	1.846645	47,732		47,732	5,256	52,988
606500 TDT	1,897	1.904886	49,238		49,238	5,422	54,659
606500 NORTH BETHANY SDC	138	0.138574	3,582		3,582	394	3,976
606500 BONNY SLOPE SDC	282	0.283172	7,319		7,319	806	8,125
607000 Regional Transportation	188	0.188782	4,880		4,880	537	5,417
607500 MAINT LOCAL IMPROV DIST	41	0.041170	1,064		1,064	117	1,181
608000 URBAN ROAD MAINT DIST	749	0.752114	19,441		19,441	2,141	21,581
608500 NORTH BETHANY SERVICE DIST	825	0.828430	21,413		21,413	2,358	23,771
609000 SPECIAL LIGHT DISTRICT #1	177	0.177736	4,594		4,594	506	5,100
651000 HOUSING SERVICES	962	0.965999	24,969		24,969	2,749	27,719
652000 Metro Affordabe Housing	1,963	1.971161	50,951		50,951	5,610	56,561
653000 Metro SHS	2,313	2.322616	60,035		60,035	6,611	66,646
661000 FEDERAL HOUSING PROG	752	0.755126	19,518		19,518	2,149	21,668
662000 LOCAL FUND HOUSING PROG	383	0.384592	9,941		9,941	1,095	11,036
663000 AFFORDABLE HOUSING POOL	599	0.601490	15,547		15,547	1,712	17,259
701000 EMERGENCY MEDICAL SVCS	257	0.258068	6,671		6,671	734	7,405
703000 PUBLIC HEALTH	4,031	4.047758	104,626		104,626	11,521	116,147
704000 HHS ADMINISTRATION	201	0.201836	5,217		5,217	574	5,791
705000 CHILDREN & FAMILY SVCS	556	0.558311	14,431		14,431	1,589	16,020
706000 HUMAN SERVICES	3,375	3.389031	87,600		87,600	9,646	97,245
706500 Developmental Disabilities Servic	883	0.886671	22,919		22,919	2,524	25,442
707000 MENTAL HEALTH HB 2145	49	0.049204	1,272		1,272	140	1,412
708500 HEALTH SHARE OREGON	132	0.132549	3,426		3,426	377	3,803
708700 COORDINATED CARE ORG	521	0.523166	13,523		13,523	1,489	15,012
708900 MH URGENT CARE CTR	481	0.483000	12,485		12,485	1,375	13,859
709000 ANIMAL SERVICES	1,794	1.801458	46,564		46,564	5,127	51,691
751000 VETERANS SERVICES	173	0.173719	4,490		4,490	494	4,985
752000 AGENCY ON AGING	1,343	1.348583	34,858		34,858	3,838	38,696
801000 WASH CO JUSTICE COURT	462	0.463921	11,991		11,991	1,320	13,312
851000 LAW LIBRARY	151	0.151628	3,919		3,919	432	4,351
901000 COMMUNITY DEVELOPMENT	817	0.820396	21,206		21,206	2,335	23,541
902000 HOME FUND	286	0.287189	7,423		7,423	817	8,241
903000 AIR QUALITY	176	0.176732	4,568		4,568	503	5,071
904000 HPOF	458	0.459904	11,888		11,888	1,309	13,197
951000 AGRICULTURE	23	0.023096	597		597	66	663
961000 WATERMASTER	138	0.138574	3,582		3,582	394	3,976

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	3,152	3.165104	81,812		81,812	9,008	90,820
971015 WEST SLOPE LIBRARY	252	0.253048	6,541		6,541	720	7,261
981000 FAIR COMPLEX	785	0.788263	20,375		20,375	2,244	22,619
984000 EVENT CENTER OPS	406	0.407688	10,538		10,538	1,160	11,698
Schedule .4 Total for GEN FIN'L MGMT	99,586	100.000000	2,584,800		2,584,800	278,426	2,863,227

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 23-24
Based on the Adopted Budget from FY 22-23
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	39	0.134358	504		504		504
151000 ADMIN OFFICE	155	0.533986	2,005		2,005		2,005
162000 NON-DEPARTMENTAL	120	0.413408	1,552		1,552	171	1,723
169600 COMMUNITY NETWORK	17	0.058566	220		220	24	244
201000 COUNTY COUNSEL	77	0.265270	996		996		996
251000 COUNTY AUDITOR	8	0.027561	103		103		103
301000 ELECTIONS	128	0.440969	1,656		1,656	183	1,838
302000 ASSESSMENT & TAXATION	1,117	3.848141	14,450		14,450	1,593	16,043
311000 DEI	139	0.478865	1,798		1,798		1,798
321000 COUNTY EMERGENCY MGMT	34	0.117132	440		440		440
351010 SS-ADMIN	41	0.141248	530		530		530
351500 FINANCIAL MGMT	178	0.613222	2,303		2,303		2,303
352000 HUMAN RESOURCE	305	1.050746	3,945		3,945	435	4,380
352500 INFO TECHNOLOGY SVCS	669	2.304751	8,654		8,654	954	9,608
353000 PURCHASING	76	0.261825	983		983	108	1,091
353500 FACILITIES MANAGEMENT	3,153	10.862303	40,788		40,788	4,502	45,291
354000 FLEET MANAGEMENT	1,843	6.349261	23,841		23,841	2,629	26,470
354100 FLEET REPLACEMENT	34	0.117132	440		440	48	488
354500 INTERNAL SERVICES	640	2.204844	8,279		8,279	913	9,192
355500 BLDG EQUIP REPLACEMENT	69	0.237710	893		893	98	991
356005 PARKS	323	1.112757	4,178		4,178	461	4,639
356010 METZGER PARK	113	0.389293	1,462		1,462	161	1,623
357500 RISK MANAGEMENT	15	0.051676	194		194	21	215
357005 LIFE INSURANCE	48	0.165363	621		621	68	689
357010 WORKERS COMP INSURANCE	182	0.627002	2,354		2,354	260	2,614
357005 MEDICAL INSURANCE	185	0.637338	2,393		2,393	264	2,657
357005 UNEMPLOYMENT INS	7	0.024115	91		91	10	100
358000 ITS CAPITAL ACQUISITION	493	1.698419	6,377		6,377	703	7,081
358000 FACILITIES CAPITAL PROJ	234	0.806146	3,027		3,027	334	3,361
358000 GREENSPACE CAP PROJ.	2	0.006890	26		26	3	29
358000 EMERGENCY COMM SYS	72	0.248045	931		931	103	1,034
401000 SHERIFF'S OFFICE ADMIN	275	0.947394	3,557		3,557	392	3,950
401000 LOL - S.O. ADMIN	97	0.334172	1,255		1,255	138	1,393
402000 LAW ENF SVCS	1,030	3.548420	13,324		13,324	1,469	14,793
402000 DISTRICT PATROL	614	2.115272	7,943		7,943	876	8,819
402000 LOL - LAW ENF SVCS	320	1.102422	4,140		4,140	456	4,596
403000 JAIL	901	3.104007	11,655		11,655	1,285	12,941
403000 JAIL COMMISSARY	38	0.130913	492		492	54	546
403000 LOL - JAIL	120	0.413408	1,552		1,552	171	1,723
403500 JAIL HEALTH CARE	30	0.103352	388		388	43	431
404000 COURT SECURITY FUND	16	0.055121	207		207	23	230
406050 WIN Contracts	20	0.068901	259		259	28	287
451000 DISTRICT ATTORNEY	705	2.428773	9,120		9,120	1,006	10,126
451000 LOL-DISTRICT ATTORNEY	21	0.072346	272		272	30	301
501000 JUVENILE	378	1.302236	4,890		4,890	539	5,429
501000 LOL-JUVENILE	164	0.564991	2,122		2,122	234	2,355
502000 CONCILIATION PROGRAM	19	0.065456	246		246	27	273
503000 JUVENILE ADMIN	20	0.068901	259		259	28	287
504000 JUVENILE GRANTS	63	0.217039	815		815	90	905
505000 STATE HIGH-RISK PREVENT	59	0.203259	763		763	84	847
551000 COMMUNITY CORRECTIONS	1,156	3.982499	14,954		14,954	1,649	16,603

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
551500 LOL COMM CORRECTIONS	178	0.613222	2,303		2,303	254	2,556
601000 LONG RANGE PLANNING	94	0.323836	1,216		1,216	134	1,350
602000 CURRENT PLANNING	102	0.351397	1,319		1,319	145	1,465
602000 BUILDING SERVICES	423	1.457264	5,472		5,472	603	6,075
603000 ENGINEERING	478	1.646743	6,183		6,183	682	6,865
603000 SURVEY PUBLIC LAND CNR	18	0.062011	233		233	26	258
603000 SURVEY	27	0.093017	349		349	38	388
604000 LUT ADMINISTRATION	89	0.306611	1,151		1,151	127	1,278
604500 ROAD FUND ADMIN	36	0.124022	466		466	51	517
605000 CAPITAL PROJECT MGMT	145	0.499535	1,876		1,876	207	2,082
606000 LUT OPS & MAINT	1,502	5.174493	19,430		19,430	2,142	21,572
606500 TIF ROAD PROJECT	1	0.003445	13		13	1	14
606500 MSTIP 3	1,273	4.385572	16,468		16,468	1,816	18,283
606500 ROAD CAPITAL PROJECT	296	1.019740	3,829		3,829	422	4,251
606500 TDT	13	0.044786	168		168	18	187
607000 Regional Transportation	25	0.086127	323		323	36	359
607500 MAINT LOCAL IMPROV DIST	1	0.003445	13		13	1	14
608000 URBAN ROAD MAINT DIST	126	0.434079	1,630		1,630	180	1,810
608500 NORTH BETHANY SERVICE DIST	22	0.075792	285		285	31	316
609000 SPECIAL LIGHT DISTRICT #1	31	0.106797	401		401	44	445
651000 HOUSING SERVICES	381	1.312571	4,929		4,929	544	5,472
652000 Metro Affordable Housing	31	0.106797	401		401	44	445
653000 Metro SHS	254	0.875047	3,286		3,286	362	3,648
661000 FEDERAL HOUSING PROG	526	1.812106	6,804		6,804	750	7,555
662000 LOCAL FUND HOUSING PROG	187	0.644228	2,419		2,419	267	2,686
663000 AFFORDABLE HOUSING POOL	108	0.372067	1,397		1,397	154	1,551
701000 EMERGENCY MEDICAL SVCS	74	0.254935	957		957	106	1,063
703000 PUBLIC HEALTH	1,181	4.068626	15,277		15,277	1,685	16,962
704000 HHS ADMINISTRATION	49	0.168808	634		634	70	704
705000 CHILDREN & FAMILY SVCS	150	0.516760	1,940		1,940	214	2,154
706000 HUMAN SERVICES	1,319	4.544045	17,063		17,063	1,881	18,944
706500 Developmental Disabilities Servc	192	0.661453	2,484		2,484	274	2,757
708500 HEALTH SHARE OREGON	1	0.003445	13		13	1	14
708700 COORDINATED CARE ORG	119	0.409963	1,539		1,539	170	1,709
708900 MH URGENT CARE CTR	60	0.206704	776		776	86	862
709000 ANIMAL SERVICES	733	2.525235	9,482		9,482	1,046	10,528
751000 VETERANS SERVICES	69	0.237710	893		893	98	991
752000 AGENCY ON AGING	549	1.891343	7,102		7,102	783	7,885
801000 WASH CO JUSTICE COURT	74	0.254935	957		957	106	1,063
851000 LAW LIBRARY	49	0.168808	634		634	70	704
901000 COMMUNITY DEVELOPMENT	319	1.098977	4,127		4,127	455	4,582
902000 HOME FUND	35	0.120577	453		453	50	503
903000 AIR QUALITY	107	0.368622	1,384		1,384	153	1,537
904000 HPOF	1	0.003445	13		13	1	14
951000 AGRICULTURE	4	0.013780	52		52	6	57
961000 WATERMASTER	9	0.031006	116		116	13	129
971000 COOP LIBRARY SERVICES	465	1.601957	6,015		6,015	663	6,679
971015 WEST SLOPE LIBRARY	104	0.358287	1,345		1,345	148	1,494
981000 FAIR COMPLEX	345	1.188549	4,463		4,463	492	4,955
984000 EVENT CENTER OPS	90	0.310056	1,164		1,164	128	1,293

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
Schedule .4 Total for ACCTS PAYABLE	29,027	100.000000	375,495		375,495	40,447	415,942

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	1,364		1,364		1,364
151000 ADMIN OFFICE	23.00	1.002948	6,277		6,277		6,277
201000 COUNTY COUNSEL	18.00	0.784916	4,912		4,912		4,912
251000 COUNTY AUDITOR	1.00	0.043606	273		273		273
301000 ELECTIONS	8.00	0.348851	2,183		2,183	245	2,428
302000 ASSESSMENT & TAXATION	108.00	4.709494	29,473		29,473	3,304	32,778
311000 DEI	13.00	0.566884	3,548		3,548		3,548
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	1,910		1,910		1,910
351010 SS-ADMIN	3.00	0.130819	819		819		819
351500 FINANCIAL MGMT	20.00	0.872129	5,458		5,458		5,458
352000 HUMAN RESOURCE	28.00	1.220980	7,641		7,641	857	8,498
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	22,309		22,309	2,501	24,811
353000 PURCHASING	6.00	0.261639	1,637		1,637	184	1,821
353500 FACILITIES MANAGEMENT	52.60	2.293698	14,355		14,355	1,609	15,964
354000 FLEET MANAGEMENT	20.00	0.872129	5,458		5,458	612	6,070
354500 INTERNAL SERVICES	6.00	0.261639	1,637		1,637	184	1,821
356005 PARKS	10.00	0.436064	2,729		2,729	306	3,035
357500 RISK MANAGEMENT	7.00	0.305245	1,910		1,910	214	2,124
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	9,620		9,620	1,079	10,698
401000 LOL - S.O. ADMIN	16.00	0.697703	4,366		4,366	490	4,856
402000 LAW ENF SVCS	151.40	6.602013	41,317		41,317	4,632	45,949
402000 DISTRICT PATROL	138.60	6.043851	37,824		37,824	4,241	42,064
402000 LOL - LAW ENF SVCS	59.75	2.605484	16,306		16,306	1,828	18,134
403000 JAIL	192.75	8.405138	52,602		52,602	5,900	58,502
403000 JAIL COMMISSARY	1.00	0.043606	273		273	31	303
403000 LOL - JAIL	21.50	0.937538	5,867		5,867	658	6,525
406005 TRI-MET CONTRACT	1.00	0.043606	273		273	31	303
451000 DISTRICT ATTORNEY	106.50	4.644084	29,064		29,064	3,259	32,322
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	7,232		7,232	811	8,043
501000 JUVENILE	39.00	1.700651	10,643		10,643	1,193	11,836
501000 LOL-JUVENILE	10.00	0.436064	2,729		2,729	306	3,035
502000 CONCILIATION PROGRAM	4.00	0.174426	1,092		1,092	122	1,214
503000 JUVENILE ADMIN	13.00	0.566884	3,548		3,548	398	3,945
504000 JUVENILE GRANTS	3.50	0.152622	955		955	107	1,062
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	3,684		3,684	413	4,097
551000 COMMUNITY CORRECTIONS	106.00	4.622281	28,927		28,927	3,243	32,171
551500 LOL COMM CORRECTIONS	32.00	1.395406	8,733		8,733	979	9,712
601000 LONG RANGE PLANNING	26.27	1.145541	7,169		7,169	804	7,973
602000 CURRENT PLANNING	16.31	0.711221	4,451		4,451	499	4,950
602000 BUILDING SERVICES	54.02	2.355619	14,742		14,742	1,653	16,395
603000 ENGINEERING	50.28	2.192531	13,721		13,721	1,538	15,260
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	1,034		1,034	116	1,150
603000 SURVEY	4.58	0.199717	1,250		1,250	140	1,390
604000 LUT ADMINISTRATION	25.00	1.090161	6,822		6,822	765	7,587
605000 CAPITAL PROJECT MGMT	46.35	2.021158	12,649		12,649	1,418	14,067
606000 LUT OPS & MAINT	111.00	4.840313	30,292		30,292	3,396	33,688
651000 HOUSING SERVICES	86.00	3.750153	23,469		23,469	2,631	26,101
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	737		737	83	819
703000 PUBLIC HEALTH	153.25	6.682685	41,822		41,822	4,689	46,511
704000 HHS ADMINISTRATION	15.00	0.654096	4,093		4,093	459	4,552
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	1,787		1,787	200	1,988
706000 HUMAN SERVICES	37.01	1.613874	10,100		10,100	1,132	11,232

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	24,998		24,998	2,803	27,800
708700 COORDINATED CARE ORG	29.89	1.303396	8,157		8,157	915	9,071
709000 ANIMAL SERVICES	25.00	1.090161	6,822		6,822	765	7,587
751000 VETERANS SERVICES	11.07	0.482723	3,021		3,021	339	3,360
752000 AGENCY ON AGING	24.68	1.076207	6,735		6,735	755	7,490
801000 WASH CO JUSTICE COURT	9.00	0.392458	2,456		2,456	275	2,731
851000 LAW LIBRARY	3.00	0.130819	819		819	92	910
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	1,714		1,714	192	1,906
902000 HOME FUND	2.17	0.094626	592		592	66	658
903000 AIR QUALITY	1.30	0.056688	355		355	40	394
961000 WATERMASTER	1.94	0.084596	529		529	59	589
971000 COOP LIBRARY SERVICES	38.00	1.657044	10,370		10,370	1,163	11,533
971015 WEST SLOPE LIBRARY	10.00	0.436064	2,729		2,729	306	3,035
981000 FAIR COMPLEX	6.40	0.279081	1,747		1,747	196	1,942
984000 EVENT CENTER OPS	6.20	0.270360	1,692		1,692	190	1,882
Schedule .4 Total for PAYROLL	2,293.24	100.000000	625,823		625,823	67,412	693,235

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	8	0.019268	111		111		111
162000 NON-DEPARTMENTAL	1	0.002408	14		14	1	15
301000 ELECTIONS	371	0.893545	5,153		5,153	560	5,713
302000 ASSESSMENT & TAXATION	6,479	15.604528	89,988		89,988	9,773	99,762
311000 DEI	2	0.004817	28		28		28
321000 COUNTY EMERGENCY MGMT	24	0.057803	333		333		333
351010 SS-ADMIN	26	0.062620	361		361		361
351500 FINANCIAL MGMT	281	0.676782	3,903		3,903		3,903
352000 HUMAN RESOURCE	3	0.007225	42		42	4	46
352500 INFO TECHNOLOGY SVCS	7	0.016859	97		97	10	108
353000 PURCHASING	14	0.033719	194		194	21	215
353500 FACILITIES MANAGEMENT	72	0.173410	1,000		1,000	109	1,109
354000 FLEET MANAGEMENT	58	0.139692	806		806	87	893
354100 FLEET REPLACEMENT	3	0.007225	42		42	4	46
354500 INTERNAL SERVICES	154	0.370906	2,139		2,139	232	2,371
356005 PARKS	1,803	4.342486	25,042		25,042	2,720	27,762
356010 METZGER PARK	81	0.195087	1,125		1,125	122	1,247
357500 RISK MANAGEMENT	1	0.002408	14		14	1	15
357010 LIABILITY INSUR	204	0.491329	2,833		2,833	308	3,141
357010 WORKERS COMP INSURANCE	16	0.038536	222		222	24	246
357005 MEDICAL INSURANCE	51	0.122832	708		708	77	785
357005 UNEMPLOYMENT INS	1	0.002408	14		14	1	15
358000 ITS CAPITAL ACQUISITION	103	0.248073	1,431		1,431	155	1,586
358000 FACILITIES CAPITAL PROJ	10	0.024085	139		139	15	154
401000 SHERIFF'S OFFICE ADMIN	120	0.289017	1,667		1,667	181	1,848
402000 LAW ENF SVCS	1,662	4.002890	23,084		23,084	2,507	25,591
402000 DISTRICT PATROL	24	0.057803	333		333	36	369
402000 LOL - LAW ENF SVCS	18	0.043353	250		250	27	277
403000 JAIL	85	0.204721	1,181		1,181	128	1,309
403000 JAIL COMMISSARY	14	0.033719	194		194	21	215
403500 JAIL HEALTH CARE	1	0.002408	14		14	1	15
404000 COURT SECURITY FUND	280	0.674374	3,889		3,889	422	4,311
406060 TASKFORCE REIMBURSABLES	40	0.096339	556		556	60	616
451000 DISTRICT ATTORNEY	151	0.363680	2,097		2,097	228	2,325
451000 LOL-DISTRICT ATTORNEY	5	0.012042	69		69	7	77
501000 JUVENILE	78	0.187861	1,083		1,083	118	1,201
501000 LOL-JUVENILE	17	0.040944	236		236	26	262
502000 CONCILIATION PROGRAM	635	1.529383	8,820		8,820	958	9,778
503000 JUVENILE ADMIN	2	0.004817	28		28	3	31
504000 JUVENILE GRANTS	12	0.028902	167		167	18	185
505000 STATE HIGH-RISK PREVENT	9	0.021676	125		125	13	138
551000 COMMUNITY CORRECTIONS	1,479	3.562139	20,542		20,542	2,231	22,773
601000 LONG RANGE PLANNING	53	0.127649	736		736	80	816
602000 CURRENT PLANNING	416	1.001927	5,778		5,778	628	6,405
602000 BUILDING SERVICES	1,805	4.347303	25,070		25,070	2,723	27,793
603000 ENGINEERING	1,273	3.065992	17,681		17,681	1,920	19,601
603000 SURVEY PUBLIC LAND CNR	262	0.631021	3,639		3,639	395	4,034
603000 SURVEY	975	2.348266	13,542		13,542	1,471	15,013
604000 LUT ADMINISTRATION	568	1.368015	7,889		7,889	857	8,746
604500 ROAD FUND ADMIN	28	0.067437	389		389	42	431
605000 CAPITAL PROJECT MGMT	5	0.012042	69		69	7	77

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,305	3.143064	18,125		18,125	1,969	20,094
606500 TIF ROAD PROJECT	33	0.079480	458		458	50	508
606500 MSTIP 3	74	0.178227	1,028		1,028	112	1,139
606500 ROAD CAPITAL PROJECT	25	0.060212	347		347	38	385
606500 TDT	79	0.190270	1,097		1,097	119	1,216
606500 NORTH BETHANY SDC	26	0.062620	361		361	39	400
606500 BONNY SLOPE SDC	12	0.028902	167		167	18	185
651000 HOUSING SERVICES	58	0.139692	806		806	87	893
652000 Metro Affordable Housing	10	0.024085	139		139	15	154
653000 Metro SHS	1	0.002408	14		14	1	15
661000 FEDERAL HOUSING PROG	69	0.166185	958		958	104	1,062
662000 LOCAL FUND HOUSING PROG	46	0.110790	639		639	69	708
663000 AFFORDABLE HOUSING POOL	4	0.009634	56		56	6	61
701000 EMERGENCY MEDICAL SVCS	154	0.370906	2,139		2,139	232	2,371
703000 PUBLIC HEALTH	4,064	9.788054	56,446		56,446	6,131	62,577
704000 HHS ADMINISTRATION	1	0.002408	14		14	1	15
705000 CHILDREN & FAMILY SVCS	58	0.139692	806		806	87	893
706000 HUMAN SERVICES	53	0.127649	736		736	80	816
708500 HEALTH SHARE OREGON	2	0.004817	28		28	3	31
708700 COORDINATED CARE ORG	18	0.043353	250		250	27	277
708900 MH URGENT CARE CTR	63	0.151734	875		875	95	970
709000 ANIMAL SERVICES	13,757	33.133435	191,075		191,075	20,757	211,832
751000 VETERANS SERVICES	10	0.024085	139		139	15	154
752000 AGENCY ON AGING	91	0.219171	1,264		1,264	137	1,401
801000 WASH CO JUSTICE COURT	569	1.370424	7,903		7,903	858	8,761
851000 LAW LIBRARY	18	0.043353	250		250	27	277
901000 COMMUNITY DEVELOPMENT	210	0.505780	2,917		2,917	317	3,233
902000 HOME FUND	78	0.187861	1,083		1,083	118	1,201
961000 WATERMASTER	9	0.021676	125		125	13	138
971000 COOP LIBRARY SERVICES	343	0.826108	4,764		4,764	517	5,281
971015 WEST SLOPE LIBRARY	42	0.101156	583		583	63	647
981000 FAIR COMPLEX	237	0.570809	3,292		3,292	357	3,649
984000 EVENT CENTER OPS	211	0.508189	2,931		2,931	318	3,249
Schedule .4 Total for TREASURY & AR	41,520	100.000000	576,682		576,682	62,118	638,800

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
101000 BOARD OF COMMIS	4,776	2,907	504	1,364	0
151000 ADMIN OFFICE	21,760	13,367	2,005	6,277	111
162000 NON-DEPARTMENTAL	4,534	2,795	1,723	0	15
169600 COMMUNITY NETWORK	1,656	1,412	244	0	0
201000 COUNTY COUNSEL	12,942	7,034	996	4,912	0
251000 COUNTY AUDITOR	1,908	1,531	103	273	0
301000 ELECTIONS	23,118	13,139	1,838	2,428	5,713
302000 ASSESSMENT & TAXATION	235,887	87,305	16,043	32,778	99,762
311000 DEI	13,653	8,280	1,798	3,548	28
321000 COUNTY EMERGENCY MGMT	6,810	4,127	440	1,910	333
351010 SS-ADMIN	5,370	3,660	530	819	361
351500 FINANCIAL MGMT	26,977	15,314	2,303	5,458	3,903
352000 HUMAN RESOURCE	26,957	14,032	4,380	8,498	46
352500 INFO TECHNOLOGY SVCS	78,352	43,825	9,608	24,811	108
353000 PURCHASING	7,075	3,947	1,091	1,821	215
353500 FACILITIES MANAGEMENT	149,092	86,728	45,291	15,964	1,109
354000 FLEET MANAGEMENT	80,946	47,513	26,470	6,070	893
354100 FLEET REPLACEMENT	32,402	31,868	488	0	46
354500 INTERNAL SERVICES	34,620	21,236	9,192	1,821	2,371
355500 BLDG EQUIP REPLACEMENT	16,637	15,646	991	0	0
356005 PARKS	80,875	45,439	4,639	3,035	27,762
356010 METZGER PARK	8,777	5,907	1,623	0	1,247
357500 RISK MANAGEMENT	5,092	2,737	215	2,124	15
357010 LIABILITY INSUR	3,141	0	0	0	3,141
357005 LIFE INSURANCE	5,184	4,495	689	0	0
357010 WORKERS COMP INSURANCE	17,094	14,234	2,614	0	246
357005 MEDICAL INSURANCE	75,505	72,062	2,657	0	785
357005 UNEMPLOYMENT INS	4,553	4,437	100	0	15
358000 ITS CAPITAL ACQUISITION	32,293	23,627	7,081	0	1,586
358000 FACILITIES CAPITAL PROJ	58,836	55,322	3,361	0	154
358000 GREENSPACE CAP PROJ.	778	749	29	0	0
358000 EMERGENCY COMM SYS	6,768	5,734	1,034	0	0
401000 SHERIFF'S OFFICE ADMIN	43,638	27,142	3,950	10,698	1,848
401000 LOL - S.O. ADMIN	17,918	11,670	1,393	4,856	0
402000 LAW ENF SVCS	192,079	105,745	14,793	45,949	25,591
402000 DISTRICT PATROL	110,118	58,866	8,819	42,064	369
402000 LOL - LAW ENF SVCS	61,963	38,956	4,596	18,134	277
403000 JAIL	141,817	69,066	12,941	58,502	1,309
403000 JAIL COMMISSARY	5,790	4,725	546	303	215
403000 LOL - JAIL	18,189	9,941	1,723	6,525	0
403500 JAIL HEALTH CARE	10,243	9,797	431	0	15
404000 COURT SECURITY FUND	17,536	12,995	230	0	4,311
406005 TRI-MET CONTRACT	1,168	864	0	303	0
406050 WIN Contracts	1,353	1,066	287	0	0
406060 TASKFORCE REIMBURSABLES	2,690	2,074	0	0	616
451000 DISTRICT ATTORNEY	91,105	46,332	10,126	32,322	2,325
451000 LOL-DISTRICT ATTORNEY	18,563	10,142	301	8,043	77
501000 JUVENILE	42,756	24,290	5,429	11,836	1,201
501000 LOL-JUVENILE	14,008	8,356	2,355	3,035	262
502000 CONCILIATION PROGRAM	25,873	14,608	273	1,214	9,778
503000 JUVENILE ADMIN	8,528	4,264	287	3,945	31
504000 JUVENILE GRANTS	7,943	5,791	905	1,062	185

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
505000 STATE HIGH-RISK PREVENT	16,666	11,583	847	4,097	138
551000 COMMUNITY CORRECTIONS	151,619	80,073	16,603	32,171	22,773
551500 LOL COMM CORRECTIONS	26,560	14,291	2,556	9,712	0
601000 LONG RANGE PLANNING	22,586	12,447	1,350	7,973	816
602000 CURRENT PLANNING	38,724	25,903	1,465	4,950	6,405
602000 BUILDING SERVICES	134,686	84,423	6,075	16,395	27,793
603000 ENGINEERING	99,065	57,339	6,865	15,260	19,601
603000 SURVEY PUBLIC LAND CNR	26,217	20,774	258	1,150	4,034
603000 SURVEY	34,943	18,152	388	1,390	15,013
604000 LUT ADMINISTRATION	38,501	20,890	1,278	7,587	8,746
604500 ROAD FUND ADMIN	47,050	46,102	517	0	431
605000 CAPITAL PROJECT MGMT	35,330	19,103	2,082	14,067	77
606000 LUT OPS & MAINT	196,141	120,786	21,572	33,688	20,094
606500 TIF ROAD PROJECT	522	0	14	0	508
606500 MSTIP 3	243,737	224,314	18,283	0	1,139
606500 ROAD CAPITAL PROJECT	57,624	52,988	4,251	0	385
606500 TDT	56,062	54,659	187	0	1,216
606500 NORTH BETHANY SDC	4,377	3,976	0	0	400
606500 BONNY SLOPE SDC	8,310	8,125	0	0	185
607000 Regional Transportation	5,776	5,417	359	0	0
607500 MAINT LOCAL IMPROV DIST	1,196	1,181	14	0	0
608000 URBAN ROAD MAINT DIST	23,391	21,581	1,810	0	0
608500 NORTH BETHANY SERVICE DIST	24,087	23,771	316	0	0
609000 SPECIAL LIGHT DISTRICT #1	5,545	5,100	445	0	0
651000 HOUSING SERVICES	60,184	27,719	5,472	26,101	893
652000 Metro Affordabe Housing	57,160	56,561	445	0	154
653000 Metro SHS	70,309	66,646	3,648	0	15
661000 FEDERAL HOUSING PROG	30,285	21,668	7,555	0	1,062
662000 LOCAL FUND HOUSING PROG	14,429	11,036	2,686	0	708
663000 AFFORDABLE HOUSING POOL	18,872	17,259	1,551	0	61
701000 EMERGENCY MEDICAL SVCS	11,658	7,405	1,063	819	2,371
703000 PUBLIC HEALTH	242,196	116,147	16,962	46,511	62,577
704000 HHS ADMINISTRATION	11,063	5,791	704	4,552	15
705000 CHILDREN & FAMILY SVCS	21,055	16,020	2,154	1,988	893
706000 HUMAN SERVICES	128,238	97,245	18,944	11,232	816
706500 Developmental Disabilities Servic	56,000	25,442	2,757	27,800	0
707000 MENTAL HEALTH HB 2145	1,412	1,412	0	0	0
708500 HEALTH SHARE OREGON	3,848	3,803	14	0	31
708700 COORDINATED CARE ORG	26,070	15,012	1,709	9,071	277
708900 MH URGENT CARE CTR	15,691	13,859	862	0	970
709000 ANIMAL SERVICES	281,638	51,691	10,528	7,587	211,832
751000 VETERANS SERVICES	9,489	4,985	991	3,360	154
752000 AGENCY ON AGING	55,473	38,696	7,885	7,490	1,401
801000 WASH CO JUSTICE COURT	25,867	13,312	1,063	2,731	8,761
851000 LAW LIBRARY	6,242	4,351	704	910	277
901000 COMMUNITY DEVELOPMENT	33,262	23,541	4,582	1,906	3,233
902000 HOME FUND	10,603	8,241	503	658	1,201
903000 AIR QUALITY	7,002	5,071	1,537	394	0
904000 HPOF	13,211	13,197	14	0	0
951000 AGRICULTURE	720	663	57	0	0
961000 WATERMASTER	4,833	3,976	129	589	138
971000 COOP LIBRARY SERVICES	114,313	90,820	6,679	11,533	5,281

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
971015 WEST SLOPE LIBRARY	12,436	7,261	1,494	3,035	647
981000 FAIR COMPLEX	33,165	22,619	4,955	1,942	3,649
984000 EVENT CENTER OPS	18,121	11,698	1,293	1,882	3,249
Direct Bill	0	0	0	0	0
Total	4,611,203	2,863,227	415,942	693,235	638,800

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 352000 HUMAN RESOURCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,937,791			5,937,791
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	8,435	9,167	17,602	
151000 ADMIN OFFICE	44,851	6,570	51,421	
201000 COUNTY COUNSEL	176,312	23,456	199,768	
251000 COUNTY AUDITOR	9,710	674	10,384	
311000 DEI	12,512	1,614	14,126	
321000 COUNTY EMERGENCY MGMT	12,147	2,374	14,521	
351010 SS-ADMIN	5,844	2,749	8,593	
351500 FINANCIAL MGMT	24,269	2,688	26,957	
352000 HUMAN RESOURCE		69,146	69,146	
352500 INFO TECHNOLOGY SVCS		282,249	282,249	
353000 PURCHASING		7,467	7,467	
353500 FACILITIES MANAGEMENT		73,501	73,501	
357010 LIABILITY INSUR		176,065	176,065	
BUILDING DEBT INTEREST		439	439	
BUILDING DEPRECIATION		17,290	17,290	
Total Allocated Additions:	<u>294,079</u>	<u>675,449</u>	969,528	969,528
Total To Be Allocated:	<u>6,231,870</u>	<u>675,449</u>		<u>6,907,319</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	4,782,362	0	4,017,184	382,589	382,589
51290 - LEGAL SERVICES	210,000	0	42,000	168,000	0
OTHER MATERIALS & SERVICES	765,529	0	643,045	61,242	61,242
OTHER OTHER EXPENDITURES	7,000	0	5,880	560	560
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	172,900	172,900	0	0	0
LESS REVENUE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	5,937,791				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,937,791	172,900	4,708,109	612,391	444,391
Allocation Step 1					
Inbound - All Others	294,079	294,079	0	0	0
Reallocate Admin Costs		(466,979)	381,376	49,606	35,997
Unallocated Costs	0	0	0	0	0
1st Allocation	6,231,870	0	5,089,485	661,997	480,388
Allocation Step 2					
Inbound - All Others	675,449	675,449	0	0	0
Reallocate Admin Costs		(675,449)	551,630	71,751	52,067
Unallocated Costs	0	0	0	0	0
2nd Allocation	675,449	0	551,630	71,751	52,067
Total For 352000 HUMAN RESOURCE					
Schedule .3 Total	6,907,319	0	5,641,115	733,749	532,456

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.218032	11,097		11,097		11,097
151000 ADMIN OFFICE	23.00	1.002948	51,045		51,045		51,045
201000 COUNTY COUNSEL	18.00	0.784916	39,948		39,948		39,948
251000 COUNTY AUDITOR	1.00	0.043606	2,219		2,219		2,219
301000 ELECTIONS	8.00	0.348851	17,755		17,755	2,029	19,783
302000 ASSESSMENT & TAXATION	108.00	4.709494	239,689		239,689	27,388	267,077
311000 DEI	13.00	0.566884	28,851		28,851		28,851
321000 COUNTY EMERGENCY MGMT	7.00	0.305245	15,535		15,535		15,535
351010 SS-ADMIN	3.00	0.130819	6,658		6,658		6,658
351500 FINANCIAL MGMT	20.00	0.872129	44,387		44,387		44,387
352000 HUMAN RESOURCE	28.00	1.220980	62,142		62,142		62,142
352500 INFO TECHNOLOGY SVCS	81.75	3.564825	181,431		181,431	20,731	202,163
353000 PURCHASING	6.00	0.261639	13,316		13,316	1,522	14,838
353500 FACILITIES MANAGEMENT	52.60	2.293698	116,737		116,737	13,339	130,076
354000 FLEET MANAGEMENT	20.00	0.872129	44,387		44,387	5,072	49,459
354500 INTERNAL SERVICES	6.00	0.261639	13,316		13,316	1,522	14,838
356005 PARKS	10.00	0.436064	22,193		22,193	2,536	24,729
357500 RISK MANAGEMENT	7.00	0.305245	15,535		15,535	1,775	17,311
401000 SHERIFF'S OFFICE ADMIN	35.25	1.537127	78,232		78,232	8,939	87,171
401000 LOL - S.O. ADMIN	16.00	0.697703	35,509		35,509	4,058	39,567
402000 LAW ENF SVCS	151.40	6.602013	336,008		336,008	38,394	374,403
402000 DISTRICT PATROL	138.60	6.043851	307,601		307,601	35,148	342,749
402000 LOL - LAW ENF SVCS	59.75	2.605484	132,606		132,606	15,152	147,758
403000 JAIL	192.75	8.405138	427,778		427,778	48,881	476,659
403000 JAIL COMMISSARY	1.00	0.043606	2,219		2,219	254	2,473
403000 LOL - JAIL	21.50	0.937538	47,716		47,716	5,452	53,168
406005 TRI-MET CONTRACT	1.00	0.043606	2,219		2,219	254	2,473
451000 DISTRICT ATTORNEY	106.50	4.644084	236,360		236,360	27,008	263,368
451000 LOL-DISTRICT ATTORNEY	26.50	1.155570	58,813		58,813	6,720	65,533
501000 JUVENILE	39.00	1.700651	86,554		86,554	9,890	96,445
501000 LOL-JUVENILE	10.00	0.436064	22,193		22,193	2,536	24,729
502000 CONCILIATION PROGRAM	4.00	0.174426	8,877		8,877	1,014	9,892
503000 JUVENILE ADMIN	13.00	0.566884	28,851		28,851	3,297	32,148
504000 JUVENILE GRANTS	3.50	0.152622	7,768		7,768	887	8,655
505000 STATE HIGH-RISK PREVENT	13.50	0.588687	29,961		29,961	3,424	33,385
551000 COMMUNITY CORRECTIONS	106.00	4.622281	235,250		235,250	26,881	262,131
551500 LOL COMM CORRECTIONS	32.00	1.395406	71,019		71,019	8,115	79,134
601000 LONG RANGE PLANNING	26.27	1.145541	58,302		58,302	6,662	64,964
602000 CURRENT PLANNING	16.31	0.711221	36,197		36,197	4,136	40,334
602000 BUILDING SERVICES	54.02	2.355619	119,889		119,889	13,699	133,588
603000 ENGINEERING	50.28	2.192531	111,589		111,589	12,751	124,339
603000 SURVEY PUBLIC LAND CNR	3.79	0.165268	8,411		8,411	961	9,372
603000 SURVEY	4.58	0.199717	10,165		10,165	1,161	11,326
604000 LUT ADMINISTRATION	25.00	1.090161	55,484		55,484	6,340	61,824
605000 CAPITAL PROJECT MGMT	46.35	2.021158	102,867		102,867	11,754	114,621
606000 LUT OPS & MAINT	111.00	4.840313	246,347		246,347	28,149	274,496
651000 HOUSING SERVICES	86.00	3.750153	190,863		190,863	21,809	212,673
701000 EMERGENCY MEDICAL SVCS	2.70	0.117737	5,992		5,992	685	6,677
703000 PUBLIC HEALTH	153.25	6.682685	340,114		340,114	38,863	378,978
704000 HHS ADMINISTRATION	15.00	0.654096	33,290		33,290	3,804	37,094
705000 CHILDREN & FAMILY SVCS	6.55	0.285622	14,537		14,537	1,661	16,198
706000 HUMAN SERVICES	37.01	1.613874	82,138		82,138	9,386	91,523

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	91.60	3.994349	203,292		203,292	23,229	226,521
708700 COORDINATED CARE ORG	29.89	1.303396	66,336		66,336	7,580	73,916
709000 ANIMAL SERVICES	25.00	1.090161	55,484		55,484	6,340	61,824
751000 VETERANS SERVICES	11.07	0.482723	24,568		24,568	2,807	27,375
752000 AGENCY ON AGING	24.68	1.076207	54,773		54,773	6,259	61,032
801000 WASH CO JUSTICE COURT	9.00	0.392458	19,974		19,974	2,282	22,256
851000 LAW LIBRARY	3.00	0.130819	6,658		6,658	761	7,419
901000 COMMUNITY DEVELOPMENT	6.28	0.273848	13,937		13,937	1,593	15,530
902000 HOME FUND	2.17	0.094626	4,816		4,816	550	5,366
903000 AIR QUALITY	1.30	0.056688	2,885		2,885	330	3,215
961000 WATERMASTER	1.94	0.084596	4,306		4,306	492	4,797
971000 COOP LIBRARY SERVICES	38.00	1.657044	84,335		84,335	9,637	93,972
971015 WEST SLOPE LIBRARY	10.00	0.436064	22,193		22,193	2,536	24,729
981000 FAIR COMPLEX	6.40	0.279081	14,204		14,204	1,623	15,827
984000 EVENT CENTER OPS	6.20	0.270360	13,760		13,760	1,572	15,332
Schedule .4 Total for PERSONNEL SVC	2,293.24	100.000000	5,089,485		5,089,485	551,630	5,641,115

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	2.431118	16,094		16,094	1,744	17,838
401000 SHERIFF'S OFFICE ADMIN	3.00	0.486224	3,219		3,219	349	3,568
401000 LOL - S.O. ADMIN	4.00	0.648298	4,292		4,292	465	4,757
402000 LAW ENF SVCS	88.00	14.262561	94,418		94,418	10,234	104,651
402000 DISTRICT PATROL	99.00	16.045381	106,220		106,220	11,513	117,733
402000 LOL - LAW ENF SVCS	43.00	6.969206	46,136		46,136	5,000	51,136
403000 JAIL	121.00	19.611020	129,824		129,824	14,072	143,896
403000 LOL - JAIL	14.00	2.269044	15,021		15,021	1,628	16,649
406005 TRI-MET CONTRACT	1.00	0.162075	1,073		1,073	116	1,189
551000 COMMUNITY CORRECTIONS	63.00	10.210697	67,595		67,595	7,326	74,921
551500 LOL COMM CORRECTIONS	29.00	4.700162	31,115		31,115	3,372	34,487
603000 ENGINEERING	17.00	2.755267	18,240		18,240	1,977	20,217
603000 SURVEY PUBLIC LAND CNR	3.00	0.486224	3,219		3,219	349	3,568
603000 SURVEY	3.00	0.486224	3,219		3,219	349	3,568
605000 CAPITAL PROJECT MGMT	13.00	2.106969	13,948		13,948	1,512	15,460
606000 LUT OPS & MAINT	78.00	12.641815	83,688		83,688	9,071	92,759
703000 PUBLIC HEALTH	23.00	3.727715	24,677		24,677	2,675	27,352
Schedule .4 Total for EMPLOYEE RELAT	617.00	100.000000	661,997		661,997	71,751	733,749

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

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.260384	1,251		1,251		1,251
151000 ADMIN OFFICE	23.00	1.197767	5,754		5,754		5,754
201000 COUNTY COUNSEL	18.00	0.937383	4,503		4,503		4,503
251000 COUNTY AUDITOR	1.00	0.052077	250		250		250
301000 ELECTIONS	8.00	0.416615	2,001		2,001	231	2,232
302000 ASSESSMENT & TAXATION	108.00	5.624297	27,018		27,018	3,120	30,139
311000 DEI	13.00	0.676999	3,252		3,252		3,252
321000 COUNTY EMERGENCY MGMT	7.00	0.364538	1,751		1,751		1,751
351010 SS-ADMIN	3.00	0.156230	750		750		750
351500 FINANCIAL MGMT	20.00	1.041536	5,003		5,003		5,003
352000 HUMAN RESOURCE	28.00	1.458151	7,005		7,005		7,005
352500 INFO TECHNOLOGY SVCS	81.75	4.257280	20,451		20,451	2,362	22,813
353000 PURCHASING	6.00	0.312461	1,501		1,501	173	1,674
353500 FACILITIES MANAGEMENT	52.60	2.739241	13,159		13,159	1,520	14,679
354000 FLEET MANAGEMENT	20.00	1.041536	5,003		5,003	578	5,581
354500 INTERNAL SERVICES	6.00	0.312461	1,501		1,501	173	1,674
356005 PARKS	10.00	0.520768	2,502		2,502	289	2,791
357500 RISK MANAGEMENT	7.00	0.364538	1,751		1,751	202	1,953
401000 SHERIFF'S OFFICE ADMIN	32.25	1.679478	8,068		8,068	932	9,000
401000 LOL - S.O. ADMIN	12.00	0.624922	3,002		3,002	347	3,349
402000 LAW ENF SVCS	63.40	3.301671	15,861		15,861	1,832	17,692
402000 DISTRICT PATROL	39.60	2.062242	9,907		9,907	1,144	11,051
402000 LOL - LAW ENF SVCS	16.75	0.872287	4,190		4,190	484	4,674
403000 JAIL	71.75	3.736512	17,950		17,950	2,073	20,023
403000 JAIL COMMISSARY	1.00	0.052077	250		250	29	279
403000 LOL - JAIL	7.50	0.390576	1,876		1,876	217	2,093
451000 DISTRICT ATTORNEY	106.50	5.546182	26,643		26,643	3,077	29,720
451000 LOL-DISTRICT ATTORNEY	26.50	1.380036	6,630		6,630	766	7,395
501000 JUVENILE	39.00	2.030996	9,757		9,757	1,127	10,883
501000 LOL-JUVENILE	10.00	0.520768	2,502		2,502	289	2,791
502000 CONCILIATION PROGRAM	4.00	0.208307	1,001		1,001	116	1,116
503000 JUVENILE ADMIN	13.00	0.676999	3,252		3,252	375	3,627
504000 JUVENILE GRANTS	3.50	0.182269	876		876	101	977
505000 STATE HIGH-RISK PREVENT	13.50	0.703037	3,377		3,377	390	3,767
551000 COMMUNITY CORRECTIONS	106.00	5.520143	26,518		26,518	3,062	29,581
551500 LOL COMM CORRECTIONS	32.00	1.666458	8,005		8,005	924	8,930
601000 LONG RANGE PLANNING	26.27	1.368058	6,572		6,572	759	7,331
602000 CURRENT PLANNING	16.31	0.849373	4,080		4,080	471	4,551
602000 BUILDING SERVICES	54.02	2.813190	13,514		13,514	1,561	15,075
603000 ENGINEERING	50.28	2.618423	12,579		12,579	1,453	14,031
603000 SURVEY PUBLIC LAND CNR	3.79	0.197371	948		948	109	1,058
603000 SURVEY	4.58	0.238512	1,146		1,146	132	1,278
604000 LUT ADMINISTRATION	25.00	1.301921	6,254		6,254	722	6,977
605000 CAPITAL PROJECT MGMT	46.35	2.413761	11,595		11,595	1,339	12,935
606000 LUT OPS & MAINT	111.00	5.780527	27,769		27,769	3,207	30,976
651000 HOUSING SERVICES	86.00	4.478607	21,515		21,515	2,485	23,999
701000 EMERGENCY MEDICAL SVCS	2.70	0.140607	675		675	78	753
703000 PUBLIC HEALTH	153.25	7.980776	38,339		38,339	4,429	42,768
704000 HHS ADMINISTRATION	15.00	0.781152	3,753		3,753	433	4,186
705000 CHILDREN & FAMILY SVCS	6.55	0.341103	1,639		1,639	189	1,828
706000 HUMAN SERVICES	37.01	1.927363	9,259		9,259	1,069	10,328

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 Servis	91.60	4.770237	22,916		22,916	2,646	25,562
708700 COORDINATED CARE ORG	29.89	1.556576	7,478		7,478	863	8,341
709000 ANIMAL SERVICES	25.00	1.301921	6,254		6,254	722	6,977
751000 VETERANS SERVICES	11.07	0.576490	2,769		2,769	320	3,089
752000 AGENCY ON AGING	24.68	1.285256	6,174		6,174	713	6,887
801000 WASH CO JUSTICE COURT	9.00	0.468691	2,252		2,252	260	2,512
851000 LAW LIBRARY	3.00	0.156230	750		750	87	837
901000 COMMUNITY DEVELOPMENT	6.28	0.327042	1,571		1,571	181	1,753
902000 HOME FUND	2.17	0.113007	543		543	63	605
903000 AIR QUALITY	1.30	0.067700	325		325	38	363
961000 WATERMASTER	1.94	0.101029	485		485	56	541
971000 COOP LIBRARY SERVICES	38.00	1.978919	9,506		9,506	1,098	10,604
971015 WEST SLOPE LIBRARY	10.00	0.520768	2,502		2,502	289	2,791
981000 FAIR COMPLEX	6.40	0.333292	1,601		1,601	185	1,786
984000 EVENT CENTER OPS	6.20	0.322876	1,551		1,551	179	1,730
Schedule .4 Total for EMPLOYEE DEV	1,920.24	100.000000	480,388		480,388	52,067	532,456

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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
101000 BOARD OF COMMIS	12,348	11,097	0	1,251
151000 ADMIN OFFICE	56,799	51,045	0	5,754
201000 COUNTY COUNSEL	44,451	39,948	0	4,503
251000 COUNTY AUDITOR	2,469	2,219	0	250
301000 ELECTIONS	22,016	19,783	0	2,232
302000 ASSESSMENT & TAXATION	297,216	267,077	0	30,139
311000 DEI	32,104	28,851	0	3,252
321000 COUNTY EMERGENCY MGMT	17,287	15,535	0	1,751
351010 SS-ADMIN	7,408	6,658	0	750
351500 FINANCIAL MGMT	49,390	44,387	0	5,003
352000 HUMAN RESOURCE	69,146	62,142	0	7,005
352500 INFO TECHNOLOGY SVCS	224,976	202,163	0	22,813
353000 PURCHASING	16,512	14,838	0	1,674
353500 FACILITIES MANAGEMENT	144,755	130,076	0	14,679
354000 FLEET MANAGEMENT	72,878	49,459	17,838	5,581
354500 INTERNAL SERVICES	16,512	14,838	0	1,674
356005 PARKS	27,520	24,729	0	2,791
357500 RISK MANAGEMENT	19,264	17,311	0	1,953
401000 SHERIFF'S OFFICE ADMIN	99,738	87,171	3,568	9,000
401000 LOL - S.O. ADMIN	47,672	39,567	4,757	3,349
402000 LAW ENF SVCS	496,747	374,403	104,651	17,692
402000 DISTRICT PATROL	471,533	342,749	117,733	11,051
402000 LOL - LAW ENF SVCS	203,569	147,758	51,136	4,674
403000 JAIL	640,578	476,659	143,896	20,023
403000 JAIL COMMISSARY	2,752	2,473	0	279
403000 LOL - JAIL	71,910	53,168	16,649	2,093
406005 TRI-MET CONTRACT	3,662	2,473	1,189	0
451000 DISTRICT ATTORNEY	293,088	263,368	0	29,720
451000 LOL-DISTRICT ATTORNEY	72,928	65,533	0	7,395
501000 JUVENILE	107,328	96,445	0	10,883
501000 LOL-JUVENILE	27,520	24,729	0	2,791
502000 CONCILIATION PROGRAM	11,008	9,892	0	1,116
503000 JUVENILE ADMIN	35,776	32,148	0	3,628
504000 JUVENILE GRANTS	9,632	8,655	0	977
505000 STATE HIGH-RISK PREVENT	37,152	33,385	0	3,767
551000 COMMUNITY CORRECTIONS	366,633	262,131	74,921	29,581
551500 LOL COMM CORRECTIONS	122,551	79,134	34,487	8,930
601000 LONG RANGE PLANNING	72,295	64,964	0	7,331
602000 CURRENT PLANNING	44,885	40,334	0	4,551
602000 BUILDING SERVICES	148,663	133,588	0	15,075
603000 ENGINEERING	158,587	124,339	20,217	14,031
603000 SURVEY PUBLIC LAND CNR	13,998	9,372	3,568	1,058
603000 SURVEY	16,172	11,326	3,568	1,278
604000 LUT ADMINISTRATION	68,800	61,824	0	6,977
605000 CAPITAL PROJECT MGMT	143,015	114,621	15,460	12,935
606000 LUT OPS & MAINT	398,231	274,496	92,759	30,976
651000 HOUSING SERVICES	236,672	212,673	0	23,999
701000 EMERGENCY MEDICAL SVCS	7,430	6,677	0	753
703000 PUBLIC HEALTH	449,098	378,978	27,352	42,768
704000 HHS ADMINISTRATION	41,280	37,094	0	4,186
705000 CHILDREN & FAMILY SVCS	18,026	16,198	0	1,828
706000 HUMAN SERVICES	101,851	91,523	0	10,328

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
706500 Developmental Disabilities Servic	252,083	226,521	0	25,562
708700 COORDINATED CARE ORG	82,257	73,916	0	8,341
709000 ANIMAL SERVICES	68,800	61,824	0	6,977
751000 VETERANS SERVICES	30,465	27,375	0	3,089
752000 AGENCY ON AGING	67,919	61,032	0	6,887
801000 WASH CO JUSTICE COURT	24,768	22,256	0	2,512
851000 LAW LIBRARY	8,256	7,419	0	837
901000 COMMUNITY DEVELOPMENT	17,283	15,530	0	1,753
902000 HOME FUND	5,972	5,366	0	605
903000 AIR QUALITY	3,577	3,215	0	363
961000 WATERMASTER	5,339	4,797	0	541
971000 COOP LIBRARY SERVICES	104,576	93,972	0	10,604
971015 WEST SLOPE LIBRARY	27,520	24,729	0	2,791
981000 FAIR COMPLEX	17,613	15,827	0	1,786
984000 EVENT CENTER OPS	17,062	15,332	0	1,730
Direct Bill	0	0	0	0
Total	6,907,319	5,641,115	733,749	532,456

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 352500 INFO TECHNOLOGY SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,323,109			23,323,109
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	27,589	29,979	57,569	
151000 ADMIN OFFICE	138,733	20,314	159,047	
201000 COUNTY COUNSEL	56,944	7,576	64,520	
251000 COUNTY AUDITOR	40,324	2,800	43,124	
311000 DEI	36,531	4,712	41,244	
321000 COUNTY EMERGENCY MGMT	35,464	6,932	42,396	
351010 SS-ADMIN	17,062	8,027	25,089	
351500 FINANCIAL MGMT	70,539	7,813	78,352	
352000 HUMAN RESOURCE	201,883	23,093	224,976	
352500 INFO TECHNOLOGY SVCS		867,050	867,050	
353000 PURCHASING		23,208	23,208	
353500 FACILITIES MANAGEMENT		276,766	276,766	
357010 LIABILITY INSUR		152,365	152,365	
BUILDING DEBT INTEREST		1,046	1,046	
BUILDING DEPRECIATION		1,170,082	1,170,082	
Total Allocated Additions:	<u>625,070</u>	<u>2,601,763</u>	3,226,833	3,226,833
Total To Be Allocated:	<u>23,948,179</u>	<u>2,601,763</u>		<u>26,549,942</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	15,312,456	0	7,656,228	7,656,228	0
ITS SPECIAL SYSTEMS	2,735,018	0	0	0	2,735,018
OTHER MATERIALS & SERVICES	5,641,623	0	2,820,811	2,820,812	0
OTHER EXPENDITURES	0	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	710,700	710,700	0	0	0
LESS: REVENUE	(1,076,688)	0	(538,344)	(538,344)	0
Departmental Total					
Expenditures Per Financial Statement	23,323,109				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	23,323,109	710,700	9,938,695	9,938,696	2,735,018
Allocation Step 1					
Inbound - All Others	625,070	625,070	0	0	0
Reallocate Admin Costs		(1,335,770)	587,103	587,103	161,564
Unallocated Costs	0	0	0	0	0
1st Allocation	23,948,179	0	10,525,798	10,525,799	2,896,582
Allocation Step 2					
Inbound - All Others	2,601,763	2,601,763	0	0	0
Reallocate Admin Costs		(2,601,763)	1,143,537	1,143,537	314,689
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,601,763	0	1,143,537	1,143,537	314,689
Total For 352500 INFO TECHNOLOGY SVCS					
Schedule .3 Total	26,549,942	0	11,669,335	11,669,336	3,211,271

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.220455	23,205		23,205		23,205
151000 ADMIN OFFICE	23.00	1.014091	106,741		106,741		106,741
201000 COUNTY COUNSEL	18.00	0.793637	83,537		83,537		83,537
251000 COUNTY AUDITOR	1.00	0.044091	4,641		4,641		4,641
301000 ELECTIONS	8.00	0.352727	37,127		37,127	4,423	41,550
302000 ASSESSMENT & TAXATION	108.00	4.761821	501,220		501,220	59,712	560,932
311000 DEI	13.00	0.573182	60,332		60,332		60,332
321000 COUNTY EMERGENCY MGMT	7.00	0.308637	32,487		32,487		32,487
351010 SS-ADMIN	3.00	0.132273	13,923		13,923		13,923
351500 FINANCIAL MGMT	20.00	0.881819	92,818		92,818		92,818
352000 HUMAN RESOURCE	28.00	1.234546	129,946		129,946		129,946
352500 INFO TECHNOLOGY SVCS	81.75	3.604434	379,395		379,395		379,395
353000 PURCHASING	6.00	0.264546	27,846		27,846	3,317	31,163
353500 FACILITIES MANAGEMENT	52.60	2.319183	244,112		244,112	29,082	273,194
354000 FLEET MANAGEMENT	20.00	0.881819	92,818		92,818	11,058	103,876
354500 INTERNAL SERVICES	6.00	0.264546	27,846		27,846	3,317	31,163
356005 PARKS	10.00	0.440909	46,409		46,409	5,529	51,938
357500 RISK MANAGEMENT	7.00	0.308637	32,487		32,487	3,870	36,357
401000 SHERIFF'S OFFICE ADMIN	35.25	1.554205	163,592		163,592	19,489	183,082
401000 LOL - S.O. ADMIN	16.00	0.705455	74,255		74,255	8,846	83,101
402000 LAW ENF SVCS	151.40	6.675367	702,636		702,636	83,708	786,343
402000 DISTRICT PATROL	138.60	6.111003	643,232		643,232	76,631	719,862
402000 LOL - LAW ENF SVCS	59.75	2.634433	277,295		277,295	33,035	310,330
403000 JAIL	192.75	8.498528	894,538		894,538	106,570	1,001,108
403000 JAIL COMMISSARY	1.00	0.044091	4,641		4,641	553	5,194
403000 LOL - JAIL	21.50	0.947955	99,780		99,780	11,887	111,667
406005 TRI-MET CONTRACT	1.00	0.044091	4,641		4,641	553	5,194
451000 DISTRICT ATTORNEY	106.50	4.695684	494,258		494,258	58,883	553,141
451000 LOL-DISTRICT ATTORNEY	26.50	1.168410	122,984		122,984	14,652	137,636
501000 JUVENILE	39.00	1.719546	180,996		180,996	21,563	202,559
501000 LOL-JUVENILE	10.00	0.440909	46,409		46,409	5,529	51,938
502000 CONCILIATION PROGRAM	4.00	0.176364	18,564		18,564	2,212	20,775
503000 JUVENILE ADMIN	13.00	0.573182	60,332		60,332	7,188	67,520
504000 JUVENILE GRANTS	3.50	0.154318	16,243		16,243	1,935	18,178
505000 STATE HIGH-RISK PREVENT	13.50	0.595228	62,653		62,653	7,464	70,116
551000 COMMUNITY CORRECTIONS	106.00	4.673639	491,938		491,938	58,606	550,544
551500 LOL COMM CORRECTIONS	32.00	1.410910	148,510		148,510	17,693	166,202
601000 LONG RANGE PLANNING	26.27	1.158269	121,917		121,917	14,524	136,441
602000 CURRENT PLANNING	16.31	0.719123	75,693		75,693	9,018	84,711
602000 BUILDING SERVICES	54.02	2.381792	250,703		250,703	29,867	280,570
603000 ENGINEERING	50.28	2.216892	233,346		233,346	27,799	261,145
603000 SURVEY PUBLIC LAND CNR	3.79	0.167105	17,589		17,589	2,095	19,685
603000 SURVEY	4.58	0.201936	21,255		21,255	2,532	23,788
604000 LUT ADMINISTRATION	25.00	1.102273	116,023		116,023	13,822	129,845
605000 CAPITAL PROJECT MGMT	46.35	2.043615	215,107		215,107	25,626	240,733
606000 LUT OPS & MAINT	111.00	4.894094	515,142		515,142	61,371	576,513
651000 HOUSING SERVICES	86.00	3.791820	399,119		399,119	47,549	446,668
701000 EMERGENCY MEDICAL SVCS	2.70	0.119046	12,531		12,531	1,493	14,023
703000 PUBLIC HEALTH	153.25	6.756936	711,221		711,221	84,730	795,952
704000 HHS ADMINISTRATION	15.00	0.661364	69,614		69,614	8,293	77,907
705000 CHILDREN & FAMILY SVCS	6.55	0.288796	30,398		30,398	3,621	34,020
706000 HUMAN SERVICES	37.01	1.631805	171,761		171,761	20,462	192,223

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
706500 Developmental Disabilities Servc	91.60	4.038729	425,108		425,108	50,645	475,753
708700 COORDINATED CARE ORG	29.89	1.317878	138,717		138,717	16,526	155,243
709000 ANIMAL SERVICES	25.00	1.102273	116,023		116,023	13,822	129,845
751000 VETERANS SERVICES	11.07	0.488087	51,375		51,375	6,121	57,496
752000 AGENCY ON AGING	24.68	1.088164	114,538		114,538	13,645	128,183
801000 WASH CO JUSTICE COURT	9.00	0.396818	41,768		41,768	4,976	46,744
851000 LAW LIBRARY	3.00	0.132273	13,923		13,923	1,659	15,582
901000 COMMUNITY DEVELOPMENT	6.28	0.276891	29,145		29,145	3,472	32,617
902000 HOME FUND	2.17	0.095677	10,071		10,071	1,200	11,271
903000 AIR QUALITY	1.30	0.057318	6,033		6,033	719	6,752
961000 WATERMASTER	1.94	0.085536	9,003		9,003	1,073	10,076
971000 COOP LIBRARY SERVICES	22.80	1.005273	105,813		105,813	12,606	118,419
981000 FAIR COMPLEX	6.40	0.282182	29,702		29,702	3,539	33,240
984000 EVENT CENTER OPS	6.20	0.273364	28,774		28,774	3,428	32,202
Schedule .4 Total for ITS OPS - A (FTE)	2,268.04	100.000000	10,525,798		10,525,798	1,143,537	11,669,335

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	825,970	0.266774	28,080		28,080		28,080
151000 ADMIN OFFICE	4,573,462	1.477152	155,482		155,482		155,482
201000 COUNTY COUNSEL	3,914,477	1.264310	133,079		133,079		133,079
251000 COUNTY AUDITOR	195,550	0.063159	6,648		6,648		6,648
301000 ELECTIONS	4,999,535	1.614766	169,967		169,967	20,829	190,796
302000 ASSESSMENT & TAXATION	13,325,943	4.304056	453,036		453,036	55,518	508,554
311000 DEI	2,031,384	0.656103	69,060		69,060		69,060
321000 COUNTY EMERGENCY MGMT	1,044,730	0.337430	35,517		35,517		35,517
351010 SS-ADMIN	435,670	0.140714	14,811		14,811		14,811
351500 FINANCIAL MGMT	3,286,024	1.061331	111,714		111,714		111,714
352000 HUMAN RESOURCE	4,479,964	1.446953	152,303		152,303		152,303
352500 INFO TECHNOLOGY SVCS	14,344,221	4.632943	487,654		487,654		487,654
353000 PURCHASING	824,904	0.266430	28,044		28,044	3,437	31,481
353500 FACILITIES MANAGEMENT	7,381,814	2.384202	250,956		250,956	30,754	281,710
354000 FLEET MANAGEMENT	2,613,946	0.844261	88,865		88,865	10,890	99,755
354500 INTERNAL SERVICES	663,518	0.214305	22,557		22,557	2,764	25,322
356005 PARKS	1,362,669	0.440119	46,326		46,326	5,677	52,003
356010 METZGER PARK	30,097	0.009721	1,023		1,023	125	1,148
357500 RISK MANAGEMENT	1,161,569	0.375167	39,489		39,489	4,839	44,329
401000 SHERIFF'S OFFICE ADMIN	6,120,210	1.976725	208,066		208,066	25,498	233,564
401000 LOL - S.O. ADMIN	2,721,627	0.879040	92,526		92,526	11,339	103,865
402000 LAW ENF SVCS	25,211,117	8.142768	857,091		857,091	105,034	962,125
402000 DISTRICT PATROL	16,522,733	5.336566	561,716		561,716	68,836	630,553
402000 LOL - LAW ENF SVCS	7,150,366	2.309448	243,088		243,088	29,790	272,877
403000 JAIL	31,136,454	10.056555	1,058,533		1,058,533	129,720	1,188,253
403000 JAIL COMMISSARY	133,425	0.043094	4,536		4,536	556	5,092
403000 LOL - JAIL	3,082,392	0.995561	104,791		104,791	12,842	117,633
403500 JAIL HEALTH CARE	7,966	0.002573	271		271	33	304
451000 DISTRICT ATTORNEY	16,536,886	5.341137	562,197		562,197	68,895	631,093
451000 LOL-DISTRICT ATTORNEY	2,567,134	0.829141	87,274		87,274	10,695	97,969
501000 JUVENILE	10,663,108	3.444005	362,509		362,509	44,424	406,933
501000 LOL-JUVENILE	1,457,035	0.470598	49,534		49,534	6,070	55,605
502000 CONCILIATION PROGRAM	535,358	0.172912	18,200		18,200	2,230	20,431
503000 JUVENILE ADMIN	2,046,636	0.661029	69,579		69,579	8,527	78,105
504000 JUVENILE GRANTS	508,983	0.164393	17,304		17,304	2,121	19,424
505000 STATE HIGH-RISK PREVENT	1,643,150	0.530710	55,861		55,861	6,846	62,707
551000 COMMUNITY CORRECTIONS	13,712,859	4.429024	466,190		466,190	57,130	523,320
551500 LOL COMM CORRECTIONS	2,544,793	0.821925	86,514		86,514	10,602	97,116
601000 LONG RANGE PLANNING	4,005,051	1.293564	136,158		136,158	16,686	152,844
602000 CURRENT PLANNING	2,080,021	0.671812	70,714		70,714	8,666	79,379
602000 BUILDING SERVICES	4,631,551	1.495913	157,457		157,457	19,296	176,753
603000 ENGINEERING	6,191,479	1.999744	210,489		210,489	25,795	236,284
603000 SURVEY PUBLIC LAND CNR	563,232	0.181914	19,148		19,148	2,347	21,494
603000 SURVEY	666,912	0.215401	22,673		22,673	2,778	25,451
604000 LUT ADMINISTRATION	3,978,690	1.285050	135,262		135,262	16,576	151,838
605000 CAPITAL PROJECT MGMT	5,658,542	1.827614	192,371		192,371	23,574	215,945
606000 LUT OPS & MAINT	3,365,014	1.086843	114,399		114,399	14,019	128,418
651000 HOUSING SERVICES	11,069,736	3.575339	376,333		376,333	46,118	422,451
701000 EMERGENCY MEDICAL SVCS	382,294	0.123475	12,997		12,997	1,593	14,589
703000 PUBLIC HEALTH	19,505,107	6.299823	663,107		663,107	81,261	744,368
704000 HHS ADMINISTRATION	2,121,087	0.685076	72,110		72,110	8,837	80,947
705000 CHILDREN & FAMILY SVCS	937,591	0.302826	31,875		31,875	3,906	35,781

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	3,211,162	1.037151	109,168		109,168	13,378	122,547
706500 Developmental Disabilities Serv	11,559,261	3.733448	392,975		392,975	48,158	441,133
708700 COORDINATED CARE ORG	4,115,022	1.329083	139,897		139,897	17,144	157,040
709000 ANIMAL SERVICES	2,881,060	0.930534	97,946		97,946	12,003	109,949
751000 VETERANS SERVICES	1,323,907	0.427600	45,008		45,008	5,516	50,524
752000 AGENCY ON AGING	4,425,529	1.429372	150,453		150,453	18,437	168,890
801000 WASH CO JUSTICE COURT	1,080,155	0.348872	36,722		36,722	4,500	41,222
851000 LAW LIBRARY	369,743	0.119421	12,570		12,570	1,540	14,110
901000 COMMUNITY DEVELOPMENT	550,013	0.177645	18,699		18,699	2,291	20,990
902000 HOME FUND	304,384	0.098311	10,348		10,348	1,268	11,616
903000 AIR QUALITY	175,315	0.056624	5,960		5,960	730	6,691
904000 HPOF	175,000	0.056522	5,949		5,949	729	6,679
961000 WATERMASTER	1,027,270	0.331791	34,924		34,924	4,280	39,203
981000 FAIR COMPLEX	718,210	0.231970	24,417		24,417	2,992	27,409
984000 EVENT CENTER OPS	743,575	0.240162	25,279		25,279	3,098	28,377
Schedule .4 Total for ITS OPS - B (51100)	309,613,592	100.000000	10,525,799		10,525,799	1,143,537	11,669,336

Allocation Basis: Personal Services (Account 51100) Budget

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	138,731	5.072400	146,926		146,926	16,053	162,979
302000 ASSESSMENT & TAXATION	904,423	33.068280	957,850		957,850	104,654	1,062,504
351500 FINANCIAL MGMT	15,462	0.565335	16,375		16,375		16,375
353500 FACILITIES MANAGEMENT	3,865	0.141315	4,093		4,093	447	4,540
401000 SHERIFF'S OFFICE ADMIN	30,950	1.131620	32,778		32,778	3,581	36,360
401000 LOL - S.O. ADMIN	14,048	0.513635	14,878		14,878	1,626	16,503
402000 LAW ENF SVCS	132,930	4.860299	140,783		140,783	15,382	156,164
402000 DISTRICT PATROL	121,692	4.449406	128,881		128,881	14,081	142,962
402000 LOL - LAW ENF SVCS	52,461	1.918123	55,560		55,560	6,070	61,630
403000 JAIL	169,236	6.187749	179,233		179,233	19,583	198,816
403000 JAIL COMMISSARY	878	0.032102	930		930	101	1,031
403000 LOL - JAIL	18,877	0.690197	19,992		19,992	2,184	22,176
406005 TRI-MET CONTRACT	878	0.032102	930		930	101	1,031
451000 DISTRICT ATTORNEY	163,255	5.969067	172,899		172,899	18,891	191,790
451000 LOL-DISTRICT ATTORNEY	39,660	1.450082	42,003		42,003	4,589	46,592
501000 JUVENILE	623	0.022779	660		660	72	732
501000 LOL-JUVENILE	377	0.013784	399		399	44	443
551000 COMMUNITY CORRECTIONS	12,800	0.468004	13,556		13,556	1,481	15,037
601000 LONG RANGE PLANNING	7,731	0.282667	8,188		8,188	895	9,082
602000 CURRENT PLANNING	53,852	1.968982	57,033		57,033	6,231	63,265
602000 BUILDING SERVICES	347,718	12.713559	368,259		368,259	40,236	408,494
603000 ENGINEERING	110,441	4.038037	116,965		116,965	12,779	129,745
603000 SURVEY PUBLIC LAND CNR	7,532	0.275391	7,977		7,977	872	8,848
603000 SURVEY	6,117	0.223655	6,478		6,478	708	7,186
604000 LUT ADMINISTRATION	22,958	0.839410	24,314		24,314	2,657	26,971
605000 CAPITAL PROJECT MGMT	73,240	2.677863	77,567		77,567	8,475	86,041
606000 LUT OPS & MAINT	156,609	5.726070	165,860		165,860	18,122	183,982
651000 HOUSING SERVICES	3,865	0.141315	4,093		4,093	447	4,540
703000 PUBLIC HEALTH	59,701	2.182838	63,228		63,228	6,908	70,136
704000 HHS ADMINISTRATION	20,750	0.758679	21,976		21,976	2,401	24,377
709000 ANIMAL SERVICES	26,500	0.968915	28,065		28,065	3,066	31,132
751000 VETERANS SERVICES	9,200	0.336378	9,743		9,743	1,065	10,808
752000 AGENCY ON AGING	7,657	0.279962	8,109		8,109	886	8,995
Schedule .4 Total for ITS SPECIAL SYS	2,735,017	100.000000	2,896,582		2,896,582	314,689	3,211,271

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	51,285	23,205	28,080	0
151000 ADMIN OFFICE	262,223	106,741	155,482	0
201000 COUNTY COUNSEL	216,615	83,537	133,079	0
251000 COUNTY AUDITOR	11,289	4,641	6,648	0
301000 ELECTIONS	395,326	41,550	190,796	162,979
302000 ASSESSMENT & TAXATION	2,131,990	560,932	508,554	1,062,504
311000 DEI	129,392	60,332	69,060	0
321000 COUNTY EMERGENCY MGMT	68,004	32,487	35,517	0
351010 SS-ADMIN	28,734	13,923	14,811	0
351500 FINANCIAL MGMT	220,907	92,818	111,714	16,375
352000 HUMAN RESOURCE	282,249	129,946	152,303	0
352500 INFO TECHNOLOGY SVCS	867,050	379,395	487,654	0
353000 PURCHASING	62,644	31,163	31,481	0
353500 FACILITIES MANAGEMENT	559,445	273,194	281,710	4,540
354000 FLEET MANAGEMENT	203,632	103,876	99,755	0
354500 INTERNAL SERVICES	56,485	31,163	25,322	0
356005 PARKS	103,941	51,938	52,003	0
356010 METZGER PARK	1,148	0	1,148	0
357500 RISK MANAGEMENT	80,685	36,357	44,329	0
401000 SHERIFF'S OFFICE ADMIN	453,005	183,082	233,564	36,360
401000 LOL - S.O. ADMIN	203,469	83,101	103,865	16,503
402000 LAW ENF SVCS	1,904,632	786,343	962,125	156,164
402000 DISTRICT PATROL	1,493,377	719,862	630,553	142,962
402000 LOL - LAW ENF SVCS	644,838	310,330	272,877	61,630
403000 JAIL	2,388,177	1,001,108	1,188,253	198,816
403000 JAIL COMMISSARY	11,317	5,194	5,092	1,031
403000 LOL - JAIL	251,476	111,667	117,633	22,176
403500 JAIL HEALTH CARE	304	0	304	0
406005 TRI-MET CONTRACT	6,225	5,194	0	1,031
451000 DISTRICT ATTORNEY	1,376,023	553,141	631,093	191,790
451000 LOL-DISTRICT ATTORNEY	282,197	137,636	97,969	46,592
501000 JUVENILE	610,224	202,559	406,933	732
501000 LOL-JUVENILE	107,985	51,938	55,605	443
502000 CONCILIATION PROGRAM	41,206	20,775	20,431	0
503000 JUVENILE ADMIN	145,625	67,520	78,105	0
504000 JUVENILE GRANTS	37,603	18,178	19,424	0
505000 STATE HIGH-RISK PREVENT	132,824	70,116	62,707	0
551000 COMMUNITY CORRECTIONS	1,088,902	550,544	523,320	15,037
551500 LOL COMM CORRECTIONS	263,318	166,202	97,116	0
601000 LONG RANGE PLANNING	298,367	136,441	152,844	9,082
602000 CURRENT PLANNING	227,355	84,711	79,379	63,265
602000 BUILDING SERVICES	865,817	280,570	176,753	408,494
603000 ENGINEERING	627,173	261,145	236,284	129,745
603000 SURVEY PUBLIC LAND CNR	50,027	19,685	21,494	8,848
603000 SURVEY	56,425	23,788	25,451	7,186
604000 LUT ADMINISTRATION	308,654	129,845	151,838	26,971
605000 CAPITAL PROJECT MGMT	542,720	240,733	215,945	86,041
606000 LUT OPS & MAINT	888,913	576,513	128,418	183,982
651000 HOUSING SERVICES	873,660	446,668	422,451	4,540
701000 EMERGENCY MEDICAL SVCS	28,613	14,023	14,589	0
703000 PUBLIC HEALTH	1,610,456	795,952	744,368	70,136
704000 HHS ADMINISTRATION	183,230	77,907	80,947	24,377

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS
705000 CHILDREN & FAMILY SVCS	69,800	34,020	35,781	0
706000 HUMAN SERVICES	314,770	192,223	122,547	0
706500 Developmental Disabilities Servic	916,886	475,753	441,133	0
708700 COORDINATED CARE ORG	312,283	155,243	157,040	0
709000 ANIMAL SERVICES	270,926	129,845	109,949	31,132
751000 VETERANS SERVICES	118,827	57,496	50,524	10,808
752000 AGENCY ON AGING	306,069	128,183	168,890	8,995
801000 WASH CO JUSTICE COURT	87,966	46,744	41,222	0
851000 LAW LIBRARY	29,692	15,582	14,110	0
901000 COMMUNITY DEVELOPMENT	53,607	32,617	20,990	0
902000 HOME FUND	22,887	11,271	11,616	0
903000 AIR QUALITY	13,442	6,752	6,691	0
904000 HPOF	6,679	0	6,679	0
961000 WATERMASTER	49,279	10,076	39,203	0
971000 COOP LIBRARY SERVICES	118,419	118,419	0	0
981000 FAIR COMPLEX	60,649	33,240	27,409	0
984000 EVENT CENTER OPS	60,579	32,202	28,377	0
Direct Bill	0	0	0	0
Total	26,549,942	11,669,335	11,669,336	3,211,271

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 353000 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	989,292			989,292
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	1,696	1,843	3,538	
151000 ADMIN OFFICE	9,317	1,365	10,681	
201000 COUNTY COUNSEL	16,375	2,179	18,554	
251000 COUNTY AUDITOR	1,645	114	1,759	
311000 DEI	2,681	346	3,027	
321000 COUNTY EMERGENCY MGMT	2,603	509	3,112	
351010 SS-ADMIN	1,252	589	1,841	
351500 FINANCIAL MGMT	6,371	704	7,075	
352000 HUMAN RESOURCE	14,817	1,695	16,512	
352500 INFO TECHNOLOGY SVCS	55,889	6,754	62,644	
353000 PURCHASING		4,731	4,731	
353500 FACILITIES MANAGEMENT		25,687	25,687	
357010 LIABILITY INSUR		8,841	8,841	
BUILDING DEBT INTEREST		55	55	
BUILDING DEPRECIATION		6,400	6,400	
Total Allocated Additions:	<u>112,646</u>	<u>61,811</u>	174,457	174,457
Total To Be Allocated:	<u>1,101,938</u>	<u>61,811</u>		<u>1,163,749</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 353000 PURCHASING

	Total	G&A	PURCH GENERAL	BIDS/RFPS
Other Expense & Cost				
PERSONNEL SERVICES	880,585	0	572,380	308,205
51210 Supplies- general	500	0	200	300
51275 Books, subscriptions, and	6,800	0	2,720	4,080
51280 Services-contract, government	47,800	0	47,800	0
51295 Advertising and public	7,000	0	0	7,000
51305 Communications-services	1,200	0	780	420
51350 Dues and membership	4,900	0	3,185	1,715
51355 Training and education	7,000	0	4,550	2,450
51360 Travel expense	2,000	0	1,300	700
51365 Private mileage	500	0	325	175
51385 Public information	6,500	0	4,225	2,275
51465 Postage and freight- Inte	0	0	0	0
51470 Mail Messenger Services-	4,907	0	3,190	1,717
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	250	0	162	88
OTHER EXPENDITURES	250	0	162	88
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	29,100	29,100	0	0
LESS REVENUE	(10,000)	0	(6,500)	(3,500)
Departmental Total				
Expenditures Per Financial Statement	989,292			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	989,292	29,100	634,479	325,713
Allocation Step 1				
Inbound - All Others	112,646	112,646	0	0
Reallocate Admin Costs		(141,746)	93,664	48,083
Unallocated Costs	0	0	0	0
1st Allocation	1,101,938	0	728,143	373,796
Allocation Step 2				
Inbound - All Others	61,811	61,811	0	0
Reallocate Admin Costs		(61,811)	40,844	20,967
Unallocated Costs	0	0	0	0
2nd Allocation	61,811	0	40,844	20,967
Total For 353000 PURCHASING				
Schedule .3 Total	1,163,749	0	768,986	394,763

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	29	0.107356	782		782		782
151000 ADMIN OFFICE	133	0.492356	3,585		3,585		3,585
162000 NON-DEPARTMENTAL	36	0.133269	970		970	58	1,028
169600 COMMUNITY NETWORK	18	0.066635	485		485	29	514
201000 COUNTY COUNSEL	62	0.229519	1,671		1,671		1,671
251000 COUNTY AUDITOR	7	0.025913	189		189		189
301000 ELECTIONS	109	0.403509	2,938		2,938	175	3,114
302000 ASSESSMENT & TAXATION	286	1.058749	7,709		7,709	461	8,170
311000 DEI	77	0.285048	2,076		2,076		2,076
321000 COUNTY EMERGENCY MGMT	52	0.192500	1,402		1,402		1,402
351010 SS-ADMIN	23	0.085144	620		620		620
351500 FINANCIAL MGMT	77	0.285048	2,076		2,076		2,076
352000 HUMAN RESOURCE	277	1.025432	7,467		7,467		7,467
352500 INFO TECHNOLOGY SVCS	861	3.187354	23,208		23,208		23,208
353000 PURCHASING	48	0.177692	1,294		1,294		1,294
353500 FACILITIES MANAGEMENT	5,012	18.554027	135,101		135,101	8,074	143,175
354000 FLEET MANAGEMENT	778	2.880095	20,971		20,971	1,253	22,224
354100 FLEET REPLACEMENT	11	0.040721	296		296	18	314
354500 INTERNAL SERVICES	283	1.047644	7,628		7,628	456	8,084
355500 BLDG EQUIP REPLACEMENT	75	0.277644	2,022		2,022	121	2,142
356005 PARKS	320	1.184615	8,626		8,626	515	9,141
356010 METZGER PARK	113	0.418317	3,046		3,046	182	3,228
357500 RISK MANAGEMENT	12	0.044423	323		323	19	343
357010 LIABILITY INSUR	107	0.396106	2,884		2,884	172	3,056
357005 LIFE INSURANCE	37	0.136971	997		997	60	1,057
357010 WORKERS COMP INSURANCE	36	0.133269	970		970	58	1,028
357005 MEDICAL INSURANCE	178	0.658942	4,798		4,798	287	5,085
357005 UNEMPLOYMENT INS	7	0.025913	189		189	11	200
358000 ITS CAPITAL ACQUISITION	565	2.091586	15,230		15,230	910	16,139
358000 FACILITIES CAPITAL PROJ	234	0.866250	6,308		6,308	377	6,684
358000 GREENSPACE CAP PROJ.	2	0.007404	54		54	3	57
358000 EMERGENCY COMM SYS	98	0.362788	2,642		2,642	158	2,799
401000 SHERIFF'S OFFICE ADMIN	255	0.943990	6,874		6,874	411	7,284
401000 LOL - S.O. ADMIN	89	0.329471	2,399		2,399	143	2,542
402000 LAW ENF SVCS	868	3.213268	23,397		23,397	1,398	24,795
402000 DISTRICT PATROL	552	2.043461	14,879		14,879	889	15,768
402000 LOL - LAW ENF SVCS	301	1.114278	8,114		8,114	485	8,598
403000 JAIL	594	2.198941	16,011		16,011	956	16,967
403000 JAIL COMMISSARY	33	0.122163	890		890	53	943
403000 LOL - JAIL	63	0.233221	1,698		1,698	101	1,800
403500 JAIL HEALTH CARE	17	0.062933	458		458	27	486
404000 COURT SECURITY FUND	16	0.059231	431		431	26	457
406050 WIN Contracts	19	0.070337	512		512	30	543
451000 DISTRICT ATTORNEY	603	2.232259	16,254		16,254	971	17,225
451000 LOL-DISTRICT ATTORNEY	20	0.074038	539		539	32	571
501000 JUVENILE	417	1.543701	11,240		11,240	671	11,912
501000 LOL-JUVENILE	315	1.166105	8,491		8,491	507	8,998
502000 CONCILIATION PROGRAM	17	0.062933	458		458	27	486
503000 JUVENILE ADMIN	13	0.048125	350		350	21	371
504000 JUVENILE GRANTS	2	0.007404	54		54	3	57
505000 STATE HIGH-RISK PREVENT	54	0.199904	1,456		1,456	87	1,543

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
551000 COMMUNITY CORRECTIONS	829	3.068893	22,346		22,346	1,335	23,681
551500 LOL COMM CORRECTIONS	177	0.655240	4,771		4,771	285	5,056
601000 LONG RANGE PLANNING	104	0.385000	2,803		2,803	167	2,971
602000 CURRENT PLANNING	72	0.266538	1,941		1,941	116	2,057
602000 BUILDING SERVICES	283	1.047644	7,628		7,628	456	8,084
603000 ENGINEERING	732	2.709806	19,731		19,731	1,179	20,910
603000 SURVEY PUBLIC LAND CNR	17	0.062933	458		458	27	486
603000 SURVEY	4	0.014808	108		108	6	114
604000 LUT ADMINISTRATION	104	0.385000	2,803		2,803	167	2,971
604500 ROAD FUND ADMIN	35	0.129567	943		943	56	1,000
605000 CAPITAL PROJECT MGMT	123	0.455336	3,316		3,316	198	3,514
606000 LUT OPS & MAINT	1,489	5.512161	40,136		40,136	2,397	42,534
606500 TIF ROAD PROJECT	1	0.003702	27		27	2	28
606500 MSTIP 3	1,322	4.893940	35,635		35,635	2,129	37,763
606500 ROAD CAPITAL PROJECT	292	1.080961	7,871		7,871	470	8,341
606500 TDT	21	0.077740	566		566	34	600
607000 Regional Transportation	55	0.203606	1,483		1,483	88	1,571
608000 URBAN ROAD MAINT DIST	130	0.481250	3,504		3,504	209	3,713
608500 NORTH BETHANY SERVICE DIST	22	0.081442	593		593	35	628
609000 SPECIAL LIGHT DISTRICT #1	18	0.066635	485		485	29	514
651000 HOUSING SERVICES	486	1.799134	13,100		13,100	782	13,883
652000 Metro Affordabe Housing	31	0.114760	836		836	50	885
653000 Metro SHS	252	0.932884	6,793		6,793	406	7,199
661000 FEDERAL HOUSING PROG	510	1.887980	13,747		13,747	821	14,568
662000 LOCAL FUND HOUSING PROG	180	0.666346	4,852		4,852	290	5,142
663000 AFFORDABLE HOUSING POOL	120	0.444231	3,235		3,235	193	3,428
701000 EMERGENCY MEDICAL SVCS	59	0.218413	1,590		1,590	95	1,685
703000 PUBLIC HEALTH	1,233	4.564469	33,236		33,236	1,985	35,221
704000 HHS ADMINISTRATION	54	0.199904	1,456		1,456	87	1,543
705000 CHILDREN & FAMILY SVCS	225	0.832932	6,065		6,065	362	6,427
706000 HUMAN SERVICES	830	3.072595	22,373		22,373	1,336	23,709
706500 Developmental Disabilities Servc	102	0.377596	2,749		2,749	164	2,914
708700 COORDINATED CARE ORG	42	0.155481	1,132		1,132	68	1,200
708900 MH URGENT CARE CTR	47	0.173990	1,267		1,267	76	1,342
709000 ANIMAL SERVICES	438	1.621442	11,806		11,806	705	12,512
751000 VETERANS SERVICES	59	0.218413	1,590		1,590	95	1,685
752000 AGENCY ON AGING	790	2.924518	21,295		21,295	1,272	22,566
801000 WASH CO JUSTICE COURT	63	0.233221	1,698		1,698	101	1,800
851000 LAW LIBRARY	50	0.185096	1,348		1,348	80	1,428
901000 COMMUNITY DEVELOPMENT	318	1.177211	8,572		8,572	512	9,084
902000 HOME FUND	32	0.118461	863		863	51	914
903000 AIR QUALITY	107	0.396106	2,884		2,884	172	3,056
904000 HPOF	1	0.003702	27		27	2	28
951000 AGRICULTURE	4	0.014808	108		108	6	114
961000 WATERMASTER	9	0.033317	243		243	14	257
971000 COOP LIBRARY SERVICES	468	1.732499	12,615		12,615	754	13,369
971015 WEST SLOPE LIBRARY	84	0.310961	2,264		2,264	135	2,399
981000 FAIR COMPLEX	290	1.073557	7,817		7,817	467	8,284
982000 EVENT CENTER	9	0.033317	243		243	14	257
984000 EVENT CENTER OPS	79	0.292452	2,130		2,130	127	2,257

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	27,013	100.000000	728,143		728,143	40,844	768,986

Allocation Basis: Total Number Of Requisition Dist Lines And Releases
Allocation Source: Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	16.00	3.678161	13,749		13,749		13,749
168000 ESPD	4.00	0.919540	3,437		3,437	206	3,643
302000 ASSESSMENT & TAXATION	6.00	1.379310	5,156		5,156	309	5,465
311000 DEI	6.00	1.379310	5,156		5,156		5,156
321000 COUNTY EMERGENCY MGMT	2.00	0.459770	1,719		1,719		1,719
353000 PURCHASING	4.00	0.919540	3,437		3,437		3,437
353500 FACILITIES MANAGEMENT	70.00	16.091959	60,151		60,151	3,606	63,757
354000 FLEET MANAGEMENT	2.00	0.459770	1,719		1,719	103	1,822
355500 BLDG EQUIP REPLACEMENT	4.00	0.919540	3,437		3,437	206	3,643
357010 LIABILITY INSUR	5.00	1.149425	4,296		4,296	258	4,554
358000 FACILITIES CAPITAL PROJ	40.00	9.195402	34,372		34,372	2,061	36,433
401000 SHERIFF'S OFFICE ADMIN	8.00	1.839080	6,874		6,874	412	7,286
403000 JAIL	2.00	0.459770	1,719		1,719	103	1,822
403500 JAIL HEALTH CARE	4.00	0.919540	3,437		3,437	206	3,643
501000 JUVENILE	56.00	12.873563	48,121		48,121	2,885	51,006
601000 LONG RANGE PLANNING	8.00	1.839080	6,874		6,874	412	7,286
602000 CURRENT PLANNING	2.00	0.459770	1,719		1,719	103	1,822
603000 ENGINEERING	8.00	1.839080	6,874		6,874	412	7,286
605000 CAPITAL PROJECT MGMT	24.00	5.517241	20,623		20,623	1,236	21,860
606000 LUT OPS & MAINT	20.00	4.597701	17,186		17,186	1,030	18,216
653000 Metro SHS	20.00	4.597701	17,186		17,186	1,030	18,216
663000 AFFORDABLE HOUSING POOL	12.00	2.758621	10,312		10,312	618	10,930
701000 EMERGENCY MEDICAL SVCS	4.00	0.919540	3,437		3,437	206	3,643
703000 PUBLIC HEALTH	12.00	2.758621	10,312		10,312	618	10,930
706000 HUMAN SERVICES	42.00	9.655172	36,091		36,091	2,164	38,254
708900 MH URGENT CARE CTR	1.00	0.229885	859		859	51	911
752000 AGENCY ON AGING	13.00	2.988506	11,171		11,171	670	11,841
903000 AIR QUALITY	4.00	0.919540	3,437		3,437	206	3,643
981000 FAIR COMPLEX	36.00	8.275862	30,935		30,935	1,855	32,789
Schedule .4 Total for BIDS/RFPS	435.00	100.000000	373,796		373,796	20,967	394,763

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
101000 BOARD OF COMMIS	782	782	0
151000 ADMIN OFFICE	17,334	3,585	13,749
162000 NON-DEPARTMENTAL	1,028	1,028	0
168000 ESPD	3,643	0	3,643
169600 COMMUNITY NETWORK	514	514	0
201000 COUNTY COUNSEL	1,671	1,671	0
251000 COUNTY AUDITOR	189	189	0
301000 ELECTIONS	3,114	3,114	0
302000 ASSESSMENT & TAXATION	13,635	8,170	5,465
311000 DEI	7,231	2,076	5,156
321000 COUNTY EMERGENCY MGMT	3,120	1,402	1,719
351010 SS-ADMIN	620	620	0
351500 FINANCIAL MGMT	2,076	2,076	0
352000 HUMAN RESOURCE	7,467	7,467	0
352500 INFO TECHNOLOGY SVCS	23,208	23,208	0
353000 PURCHASING	4,731	1,294	3,437
353500 FACILITIES MANAGEMENT	206,933	143,175	63,757
354000 FLEET MANAGEMENT	24,045	22,224	1,822
354100 FLEET REPLACEMENT	314	314	0
354500 INTERNAL SERVICES	8,084	8,084	0
355500 BLDG EQUIP REPLACEMENT	5,786	2,142	3,643
356005 PARKS	9,141	9,141	0
356010 METZGER PARK	3,228	3,228	0
357500 RISK MANAGEMENT	343	343	0
357010 LIABILITY INSUR	7,610	3,056	4,554
357005 LIFE INSURANCE	1,057	1,057	0
357010 WORKERS COMP INSURANCE	1,028	1,028	0
357005 MEDICAL INSURANCE	5,085	5,085	0
357005 UNEMPLOYMENT INS	200	200	0
358000 ITS CAPITAL ACQUISITION	16,139	16,139	0
358000 FACILITIES CAPITAL PROJ	43,117	6,684	36,433
358000 GREENSPACE CAP PROJ.	57	57	0
358000 EMERGENCY COMM SYS	2,799	2,799	0
401000 SHERIFF'S OFFICE ADMIN	14,571	7,284	7,286
401000 LOL - S.O. ADMIN	2,542	2,542	0
402000 LAW ENF SVCS	24,795	24,795	0
402000 DISTRICT PATROL	15,768	15,768	0
402000 LOL - LAW ENF SVCS	8,598	8,598	0
403000 JAIL	18,789	16,968	1,822
403000 JAIL COMMISSARY	943	943	0
403000 LOL - JAIL	1,800	1,800	0
403500 JAIL HEALTH CARE	4,129	486	3,643
404000 COURT SECURITY FUND	457	457	0
406050 WIN Contracts	543	543	0
451000 DISTRICT ATTORNEY	17,225	17,225	0
451000 LOL-DISTRICT ATTORNEY	571	571	0
501000 JUVENILE	62,918	11,912	51,006
501000 LOL-JUVENILE	8,998	8,998	0
502000 CONCILIATION PROGRAM	486	486	0
503000 JUVENILE ADMIN	371	371	0
504000 JUVENILE GRANTS	57	57	0
505000 STATE HIGH-RISK PREVENT	1,543	1,543	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
551000 COMMUNITY CORRECTIONS	23,681	23,681	0
551500 LOL COMM CORRECTIONS	5,056	5,056	0
601000 LONG RANGE PLANNING	10,257	2,971	7,286
602000 CURRENT PLANNING	3,878	2,057	1,822
602000 BUILDING SERVICES	8,084	8,084	0
603000 ENGINEERING	28,196	20,910	7,286
603000 SURVEY PUBLIC LAND CNR	486	486	0
603000 SURVEY	114	114	0
604000 LUT ADMINISTRATION	2,971	2,971	0
604500 ROAD FUND ADMIN	1,000	1,000	0
605000 CAPITAL PROJECT MGMT	25,373	3,514	21,860
606000 LUT OPS & MAINT	60,750	42,534	18,216
606500 TIF ROAD PROJECT	28	28	0
606500 MSTIP 3	37,763	37,763	0
606500 ROAD CAPITAL PROJECT	8,341	8,341	0
606500 TDT	600	600	0
607000 Regional Transportation	1,571	1,571	0
608000 URBAN ROAD MAINT DIST	3,713	3,713	0
608500 NORTH BETHANY SERVICE DIST	628	628	0
609000 SPECIAL LIGHT DISTRICT #1	514	514	0
651000 HOUSING SERVICES	13,883	13,883	0
652000 Metro Affordable Housing	885	885	0
653000 Metro SHS	25,415	7,199	18,216
661000 FEDERAL HOUSING PROG	14,568	14,568	0
662000 LOCAL FUND HOUSING PROG	5,142	5,142	0
663000 AFFORDABLE HOUSING POOL	14,358	3,428	10,930
701000 EMERGENCY MEDICAL SVCS	5,329	1,685	3,643
703000 PUBLIC HEALTH	46,151	35,221	10,930
704000 HHS ADMINISTRATION	1,543	1,543	0
705000 CHILDREN & FAMILY SVCS	6,427	6,427	0
706000 HUMAN SERVICES	61,964	23,709	38,254
706500 Developmental Disabilities Servic	2,914	2,914	0
708700 COORDINATED CARE ORG	1,200	1,200	0
708900 MH URGENT CARE CTR	2,253	1,342	911
709000 ANIMAL SERVICES	12,512	12,512	0
751000 VETERANS SERVICES	1,685	1,685	0
752000 AGENCY ON AGING	34,407	22,566	11,841
801000 WASH CO JUSTICE COURT	1,800	1,800	0
851000 LAW LIBRARY	1,428	1,428	0
901000 COMMUNITY DEVELOPMENT	9,084	9,084	0
902000 HOME FUND	914	914	0
903000 AIR QUALITY	6,700	3,056	3,643
904000 HPOF	28	28	0
951000 AGRICULTURE	114	114	0
961000 WATERMASTER	257	257	0
971000 COOP LIBRARY SERVICES	13,369	13,369	0
971015 WEST SLOPE LIBRARY	2,399	2,399	0
981000 FAIR COMPLEX	41,073	8,284	32,789
982000 EVENT CENTER	257	257	0
984000 EVENT CENTER OPS	2,257	2,257	0
Direct Bill	0	0	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
Total	1,163,749	768,986	394,763

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 353500 FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,552,402			17,552,402
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	18,738	20,360	39,098	
151000 ADMIN OFFICE	91,856	13,448	105,304	
201000 COUNTY COUNSEL	163,015	21,687	184,701	
251000 COUNTY AUDITOR	29,955	2,080	32,035	
311000 DEI	23,505	3,032	26,537	
321000 COUNTY EMERGENCY MGMT	22,818	4,460	27,278	
351010 SS-ADMIN	10,978	5,165	16,143	
351500 FINANCIAL MGMT	134,269	14,823	149,092	
352000 HUMAN RESOURCE	129,896	14,859	144,755	
352500 INFO TECHNOLOGY SVCS	499,162	60,283	559,445	
353000 PURCHASING	195,252	11,681	206,933	
353500 FACILITIES MANAGEMENT		364,429	364,429	
357010 LIABILITY INSUR		271,915	271,915	
BUILDING DEBT INTEREST		1,098	1,098	
BUILDING DEPRECIATION		171,687	171,687	
Total Allocated Additions:	<u>1,319,444</u>	<u>981,006</u>	2,300,450	2,300,450
Total To Be Allocated:	<u>18,871,846</u>	<u>981,006</u>		<u>19,852,852</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 353500 FACILITIES MANAGEMENT

	Total	G&A	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT
Other Expense & Cost					
PERSONNEL SERVICES	7,880,086	0	7,192,154	162,330	525,602
MATERIALS & SERVICES	9,486,402	0	4,700,512	2,031,039	376,610
OTHER EXPENDITURES	5,008	0	5,008	0	0
INTERFUND EXPENSES	800	0	800	0	0
*CAPITAL OUTLAY	0	0	0	0	0
CONTINGENCY	521,200	521,200	0	0	0
LESS: REVENUE	(341,094)	0	(341,094)	0	0
Departmental Total					
Expenditures Per Financial Statement	17,552,402				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	17,552,402	521,200	11,557,380	2,193,369	902,212
Allocation Step 1					
Inbound - All Others	1,319,444	1,319,444	0	0	0
Reallocate Admin Costs		(1,840,644)	1,249,061	237,048	97,506
Unallocated Costs	0	0	0	0	0
1st Allocation	18,871,846	0	12,806,441	2,430,417	999,718
Allocation Step 2					
Inbound - All Others	981,006	981,006	0	0	0
Reallocate Admin Costs		(981,006)	665,711	126,339	51,968
Unallocated Costs	0	0	0	0	0
2nd Allocation	981,006	0	665,711	126,339	51,968
Total For 353500 FACILITIES MANAGEMENT					
Schedule .3 Total	19,852,852	0	13,472,153	2,556,756	1,051,686

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 353500 FACILITIES MANAGEMENT

UTILITIES

<hr/>	
Other Expense & Cost	
PERSONNEL SERVICES	0
MATERIALS & SERVICES	2,378,241
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
CONTINGENCY	0
LESS: REVENUE	0
<hr/>	
Departmental Total	
Expenditures Per Financial Statement	
<hr/>	
Deductions	
*Total Disallowed Costs	0
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Functional Cost	2,378,241
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Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	257,028
Unallocated Costs	0
1st Allocation	2,635,269
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Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	136,988
Unallocated Costs	0
2nd Allocation	136,988
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Total For 353500 FACILITIES MANAGEMENT	
Schedule .3 Total	2,772,257

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.116195	14,880		14,880		14,880
151000 ADMIN OFFICE	5,697	0.564332	72,271		72,271		72,271
201000 COUNTY COUNSEL	5,233	0.518369	66,385		66,385		66,385
251000 COUNTY AUDITOR	1,394	0.138086	17,684		17,684		17,684
301000 ELECTIONS	17,454	1.728952	221,417		221,417	12,299	233,716
302000 ASSESSMENT & TAXATION	22,407	2.219585	284,250		284,250	15,789	300,039
311000 DEI	787	0.077958	9,984		9,984		9,984
321000 COUNTY EMERGENCY MGMT	2,788	0.276173	35,368		35,368		35,368
351010 SS-ADMIN	6,433	0.637238	81,608		81,608		81,608
351500 FINANCIAL MGMT	3,789	0.375329	48,066		48,066		48,066
352000 HUMAN RESOURCE	3,620	0.358589	45,922		45,922		45,922
352500 INFO TECHNOLOGY SVCS	13,631	1.350255	172,920		172,920		172,920
353000 PURCHASING	1,340	0.132737	16,999		16,999		16,999
353500 FACILITIES MANAGEMENT	18,896	1.871794	239,710		239,710		239,710
354000 FLEET MANAGEMENT	7,085	0.701824	89,879		89,879	4,993	94,871
354500 INTERNAL SERVICES	4,871	0.482510	61,792		61,792	3,432	65,225
356005 PARKS	9,709	0.961751	123,166		123,166	6,842	130,008
356010 METZGER PARK	3,907	0.387018	49,563		49,563	2,753	52,316
357500 RISK MANAGEMENT	1,840	0.182266	23,342		23,342	1,297	24,638
401000 SHERIFF'S OFFICE ADMIN	29,351	2.907442	372,340		372,340	20,682	393,022
401000 LOL - S.O. ADMIN	9,079	0.899345	115,174		115,174	6,398	121,572
402000 LAW ENF SVCS	62,544	6.195463	793,418		793,418	44,072	837,490
402000 DISTRICT PATROL	32,808	3.249884	416,194		416,194	23,118	439,313
402000 LOL - LAW ENF SVCS	13,126	1.300231	166,513		166,513	9,249	175,763
403000 JAIL	254,910	25.250790	3,233,727		3,233,727	179,624	3,413,352
403000 JAIL COMMISSARY	185	0.018326	2,347		2,347	130	2,477
403000 LOL - JAIL	20,722	2.052673	262,874		262,874	14,602	277,476
403500 JAIL HEALTH CARE	177	0.017533	2,245		2,245	125	2,370
451000 DISTRICT ATTORNEY	27,474	2.721510	348,529		348,529	19,360	367,888
451000 LOL-DISTRICT ATTORNEY	5,777	0.572256	73,286		73,286	4,071	77,356
501000 JUVENILE	18,293	1.812062	232,061		232,061	12,890	244,951
501000 LOL-JUVENILE	1,354	0.134124	17,177		17,177	954	18,131
502000 CONCILIATION PROGRAM	564	0.055869	7,155		7,155	397	7,552
503000 JUVENILE ADMIN	1,805	0.178799	22,898		22,898	1,272	24,170
504000 JUVENILE GRANTS	564	0.055869	7,155		7,155	397	7,552
505000 STATE HIGH-RISK PREVENT	2,539	0.251507	32,209		32,209	1,789	33,998
551000 COMMUNITY CORRECTIONS	55,709	5.518403	706,711		706,711	39,256	745,967
551500 LOL COMM CORRECTIONS	26,019	2.577381	330,071		330,071	18,334	348,405
601000 LONG RANGE PLANNING	6,227	0.616832	78,994		78,994	4,388	83,382
602000 CURRENT PLANNING	5,374	0.532336	68,173		68,173	3,787	71,960
602000 BUILDING SERVICES	10,320	1.022275	130,917		130,917	7,272	138,189
603000 ENGINEERING	10,226	1.012964	129,725		129,725	7,206	136,930
603000 SURVEY PUBLIC LAND CNR	629	0.062307	7,979		7,979	443	8,423
603000 SURVEY	1,933	0.191478	24,522		24,522	1,362	25,884
604000 LUT ADMINISTRATION	6,211	0.615247	78,791		78,791	4,377	83,168
605000 CAPITAL PROJECT MGMT	9,933	0.983940	126,008		126,008	6,999	133,007
606000 LUT OPS & MAINT	22,688	2.247420	287,815		287,815	15,987	303,802
651000 HOUSING SERVICES	10,640	1.053974	134,977		134,977	7,498	142,474
653000 Metro SHS	17,846	1.767783	226,390		226,390	12,575	238,965
701000 EMERGENCY MEDICAL SVCS	446	0.044180	5,658		5,658	314	5,972
703000 PUBLIC HEALTH	34,793	3.446513	441,376		441,376	24,517	465,893
704000 HHS ADMINISTRATION	2,258	0.223672	28,644		28,644	1,591	30,236

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,233	0.122138	15,642		15,642	869	16,510
706000 HUMAN SERVICES	8,909	0.882505	113,017		113,017	6,278	119,295
706500 Developmental Disabilities Servc	16,694	1.653669	211,776		211,776	11,764	223,540
708900 MH URGENT CARE CTR	10,239	1.014251	129,889		129,889	7,215	137,104
709000 ANIMAL SERVICES	8,967	0.888250	113,753		113,753	6,319	120,072
751000 VETERANS SERVICES	3,407	0.337489	43,220		43,220	2,401	45,621
752000 AGENCY ON AGING	2,812	0.278550	35,672		35,672	1,981	37,654
801000 WASH CO JUSTICE COURT	4,377	0.433575	55,526		55,526	3,084	58,610
851000 LAW LIBRARY	3,759	0.372358	47,686		47,686	2,649	50,335
901000 COMMUNITY DEVELOPMENT	1,513	0.149874	19,194		19,194	1,066	20,260
902000 HOME FUND	320	0.031698	4,059		4,059	225	4,285
903000 AIR QUALITY	311	0.030807	3,945		3,945	219	4,164
951000 AGRICULTURE	6,570	0.650809	83,345		83,345	4,630	87,975
961000 WATERMASTER	1,810	0.179294	22,961		22,961	1,275	24,237
971000 COOP LIBRARY SERVICES	7,392	0.732234	93,773		93,773	5,209	98,982
971015 WEST SLOPE LIBRARY	1,000	0.099058	12,686		12,686	705	13,390
981000 FAIR COMPLEX	300	0.029717	3,806		3,806	211	4,017
984000 EVENT CENTER OPS	11,581	1.147187	146,914		146,914	8,161	155,074
RIDE CONNECTION	241	0.023873	3,057		3,057	170	3,227
STATE COURTS	82,103	8.132931	1,041,539		1,041,539	57,854	1,099,393
TUALATIN RIVER WATERSHED COUNCIL	241	0.023873	3,057		3,057	170	3,227
VISION ACTION NETWORK	812	0.080435	10,301		10,301	572	10,873
WCCCA (911 Center)	344	0.034076	4,364		4,364	242	4,606
Schedule .4 Total for OPS & MAINTENANCE	1,009,513	100.000000	12,806,441		12,806,441	665,711	13,472,153

Allocation Basis: Maintained Square Footage
Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.193356	4,699		4,699		4,699
151000 ADMIN OFFICE	5,697	0.939089	22,824		22,824		22,824
201000 COUNTY COUNSEL	5,233	0.862603	20,965		20,965		20,965
251000 COUNTY AUDITOR	1,394	0.229786	5,585		5,585		5,585
301000 ELECTIONS	17,454	2.877103	69,926		69,926	4,024	73,950
302000 ASSESSMENT & TAXATION	19,248	3.172824	77,113		77,113	4,437	81,550
311000 DEI	787	0.129728	3,153		3,153		3,153
321000 COUNTY EMERGENCY MGMT	2,788	0.459572	11,170		11,170		11,170
351010 SS-ADMIN	6,433	1.060410	25,772		25,772		25,772
351500 FINANCIAL MGMT	3,789	0.624576	15,180		15,180		15,180
352000 HUMAN RESOURCE	3,620	0.596718	14,503		14,503		14,503
352500 INFO TECHNOLOGY SVCS	13,631	2.246922	54,610		54,610		54,610
353000 PURCHASING	856	0.141102	3,429		3,429		3,429
353500 FACILITIES MANAGEMENT	13,238	2.182141	53,035		53,035		53,035
354000 FLEET MANAGEMENT	2,292	0.377811	9,182		9,182	528	9,711
354500 INTERNAL SERVICES	1,968	0.324403	7,884		7,884	454	8,338
356005 PARKS	1,571	0.258962	6,294		6,294	362	6,656
357500 RISK MANAGEMENT	1,840	0.303304	7,372		7,372	424	7,796
401000 SHERIFF'S OFFICE ADMIN	24,787	4.085868	99,304		99,304	5,714	105,018
401000 LOL - S.O. ADMIN	9,079	1.496575	36,373		36,373	2,093	38,466
402000 LAW ENF SVCS	44,144	7.276659	176,853		176,853	10,177	187,030
402000 DISTRICT PATROL	18,918	3.118427	75,791		75,791	4,361	80,152
402000 LOL - LAW ENF SVCS	7,275	1.199205	29,146		29,146	1,677	30,823
403000 JAIL	30,500	5.027594	122,192		122,192	7,031	129,223
403000 LOL - JAIL	392	0.064617	1,570		1,570	90	1,661
451000 DISTRICT ATTORNEY	27,474	4.528791	110,069		110,069	6,334	116,402
451000 LOL-DISTRICT ATTORNEY	5,777	0.952276	23,144		23,144	1,332	24,476
501000 JUVENILE	11,171	1.841418	44,754		44,754	2,575	47,330
501000 LOL-JUVENILE	1,354	0.223192	5,424		5,424	312	5,737
502000 CONCILIATION PROGRAM	564	0.092969	2,260		2,260	130	2,389
503000 JUVENILE ADMIN	1,805	0.297535	7,231		7,231	416	7,647
504000 JUVENILE GRANTS	564	0.092969	2,260		2,260	130	2,389
505000 STATE HIGH-RISK PREVENT	2,539	0.418527	10,172		10,172	585	10,757
551000 COMMUNITY CORRECTIONS	39,821	6.564060	159,534		159,534	9,180	168,714
551500 LOL COMM CORRECTIONS	16,051	2.645833	64,305		64,305	3,700	68,005
601000 LONG RANGE PLANNING	6,227	1.026453	24,947		24,947	1,436	26,383
602000 CURRENT PLANNING	5,374	0.885846	21,530		21,530	1,239	22,769
602000 BUILDING SERVICES	10,320	1.701140	41,345		41,345	2,379	43,724
603000 ENGINEERING	10,226	1.685645	40,968		40,968	2,357	43,326
603000 SURVEY PUBLIC LAND CNR	629	0.103684	2,520		2,520	145	2,665
603000 SURVEY	1,933	0.318634	7,744		7,744	446	8,190
604000 LUT ADMINISTRATION	6,211	1.023816	24,883		24,883	1,432	26,315
605000 CAPITAL PROJECT MGMT	9,933	1.637347	39,794		39,794	2,290	42,084
606000 LUT OPS & MAINT	18,592	3.064689	74,485		74,485	4,286	78,771
651000 HOUSING SERVICES	10,263	1.691744	41,116		41,116	2,366	43,483
701000 EMERGENCY MEDICAL SVCS	446	0.073518	1,787		1,787	103	1,890
703000 PUBLIC HEALTH	34,793	5.735249	139,390		139,390	8,021	147,412
704000 HHS ADMINISTRATION	2,258	0.372207	9,046		9,046	521	9,567
705000 CHILDREN & FAMILY SVCS	1,233	0.203247	4,940		4,940	284	5,224
706000 HUMAN SERVICES	7,209	1.188325	28,881		28,881	1,662	30,543
706500 Developmental Disabilities Servic	16,694	2.751825	66,881		66,881	3,849	70,730

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1.687788	41,020		41,020	2,360	43,381
709000 ANIMAL SERVICES	687	0.113244	2,752		2,752	158	2,911
751000 VETERANS SERVICES	3,407	0.561607	13,649		13,649	785	14,435
752000 AGENCY ON AGING	2,812	0.463528	11,266		11,266	648	11,914
801000 WASH CO JUSTICE COURT	4,377	0.721501	17,535		17,535	1,009	18,545
851000 LAW LIBRARY	1,129	0.186103	4,523		4,523	260	4,783
901000 COMMUNITY DEVELOPMENT	1,513	0.249402	6,062		6,062	349	6,410
902000 HOME FUND	320	0.052749	1,282		1,282	74	1,356
903000 AIR QUALITY	311	0.051265	1,246		1,246	72	1,318
951000 AGRICULTURE	6,570	1.082993	26,321		26,321	1,515	27,836
961000 WATERMASTER	1,810	0.298359	7,251		7,251	417	7,669
971000 COOP LIBRARY SERVICES	3,738	0.616169	14,975		14,975	862	15,837
971015 WEST SLOPE LIBRARY	5,858	0.965628	23,469		23,469	1,351	24,819
984000 EVENT CENTER OPS	2,743	0.452154	10,989		10,989	632	11,622
RIDE CONNECTION	241	0.039726	965		965	55	1,021
STATE COURTS	72,276	11.913915	289,558		289,558	16,664	306,222
TUALATIN RIVER WATERSHED COUNCIL	241	0.039726	965		965	55	1,021
VISION ACTION NETWORK	812	0.133849	3,253		3,253	187	3,440
Schedule .4 Total for JANITORIAL	606,652	100.000000	2,430,417		2,430,417	126,339	2,556,756

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.101373	1,013		1,013		1,013
151000 ADMIN OFFICE	5,697	0.492346	4,922		4,922		4,922
201000 COUNTY COUNSEL	5,233	0.452246	4,521		4,521		4,521
251000 COUNTY AUDITOR	1,394	0.120472	1,204		1,204		1,204
301000 ELECTIONS	4,364	0.377145	3,770		3,770	209	3,979
302000 ASSESSMENT & TAXATION	25,666	2.218105	22,175		22,175	1,228	23,403
311000 DEI	787	0.068014	680		680		680
321000 COUNTY EMERGENCY MGMT	2,788	0.240944	2,409		2,409		2,409
351010 SS-ADMIN	6,433	0.555952	5,558		5,558		5,558
351500 FINANCIAL MGMT	3,789	0.327453	3,274		3,274		3,274
352000 HUMAN RESOURCE	3,620	0.312847	3,128		3,128		3,128
352500 INFO TECHNOLOGY SVCS	13,631	1.178017	11,777		11,777		11,777
353000 PURCHASING	1,824	0.157634	1,576		1,576		1,576
353500 FACILITIES MANAGEMENT	24,681	2.132979	21,324		21,324		21,324
354000 FLEET MANAGEMENT	35,562	3.073336	30,725		30,725	1,702	32,426
354500 INTERNAL SERVICES	5,807	0.501852	5,017		5,017	278	5,295
356005 PARKS	4,461	0.385528	3,854		3,854	213	4,068
356010 METZGER PARK	977	0.084434	844		844	47	891
357500 RISK MANAGEMENT	1,840	0.159016	1,590		1,590	88	1,678
401000 SHERIFF'S OFFICE ADMIN	29,351	2.536569	25,359		25,359	1,404	26,763
401000 LOL - S.O. ADMIN	9,079	0.784625	7,844		7,844	434	8,278
402000 LAW ENF SVCS	84,479	7.300836	72,988		72,988	4,042	77,030
402000 DISTRICT PATROL	37,851	3.271156	32,702		32,702	1,811	34,514
402000 LOL - LAW ENF SVCS	16,808	1.452579	14,522		14,522	804	15,326
403000 JAIL	254,910	22.029809	220,236		220,236	12,200	232,437
403000 JAIL COMMISSARY	185	0.015988	160		160	9	169
403000 LOL - JAIL	20,722	1.790835	17,903		17,903	992	18,895
403500 JAIL HEALTH CARE	177	0.015297	153		153	8	161
451000 DISTRICT ATTORNEY	27,474	2.374356	23,737		23,737	1,315	25,052
451000 LOL-DISTRICT ATTORNEY	5,777	0.499259	4,991		4,991	276	5,268
501000 JUVENILE	18,293	1.580916	15,805		15,805	875	16,680
501000 LOL-JUVENILE	1,354	0.117015	1,170		1,170	65	1,235
502000 CONCILIATION PROGRAM	564	0.048742	487		487	27	514
503000 JUVENILE ADMIN	1,805	0.155992	1,559		1,559	86	1,646
504000 JUVENILE GRANTS	564	0.048742	487		487	27	514
505000 STATE HIGH-RISK PREVENT	2,539	0.219425	2,194		2,194	121	2,315
551000 COMMUNITY CORRECTIONS	54,102	4.675598	46,743		46,743	2,589	49,332
551500 LOL COMM CORRECTIONS	26,019	2.248612	22,480		22,480	1,245	23,725
601000 LONG RANGE PLANNING	6,227	0.538149	5,380		5,380	298	5,678
602000 CURRENT PLANNING	5,374	0.464431	4,643		4,643	257	4,900
602000 BUILDING SERVICES	10,320	0.891874	8,916		8,916	494	9,410
603000 ENGINEERING	10,226	0.883750	8,835		8,835	489	9,324
603000 SURVEY PUBLIC LAND CNR	629	0.054359	543		543	30	573
603000 SURVEY	1,933	0.167054	1,670		1,670	92	1,762
604000 LUT ADMINISTRATION	6,211	0.536766	5,366		5,366	297	5,663
605000 CAPITAL PROJECT MGMT	9,933	0.858429	8,582		8,582	475	9,057
606000 LUT OPS & MAINT	64,176	5.546212	55,447		55,447	3,071	58,517
651000 HOUSING SERVICES	12,073	1.043372	10,431		10,431	578	11,009
653000 Metro SHS	17,846	1.542285	15,419		15,419	854	16,272
701000 EMERGENCY MEDICAL SVCS	446	0.038544	385		385	21	407
703000 PUBLIC HEALTH	32,652	2.821848	28,211		28,211	1,562	29,773
704000 HHS ADMINISTRATION	2,258	0.195141	1,951		1,951	108	2,059

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,233	0.106558	1,065		1,065	59	1,124
706000 HUMAN SERVICES	8,909	0.769933	7,697		7,697	426	8,123
706500 Developmental Disabilities Servc	16,694	1.442727	14,423		14,423	799	15,222
708900 MH URGENT CARE CTR	10,239	0.884874	8,846		8,846	490	9,336
709000 ANIMAL SERVICES	8,967	0.774945	7,747		7,747	429	8,176
751000 VETERANS SERVICES	2,962	0.255982	2,559		2,559	142	2,701
752000 AGENCY ON AGING	2,812	0.243018	2,430		2,430	134	2,564
801000 WASH CO JUSTICE COURT	4,377	0.378269	3,782		3,782	209	3,991
851000 LAW LIBRARY	3,759	0.324860	3,248		3,248	180	3,427
901000 COMMUNITY DEVELOPMENT	530	0.045804	458		458	25	483
902000 HOME FUND	112	0.009679	97		97	5	102
903000 AIR QUALITY	109	0.009420	94		94	5	99
951000 AGRICULTURE	1,314	0.113558	1,135		1,135	63	1,198
961000 WATERMASTER	1,810	0.156424	1,564		1,564	87	1,650
971000 COOP LIBRARY SERVICES	1,478	0.127732	1,277		1,277	71	1,348
971015 WEST SLOPE LIBRARY	1,000	0.086422	864		864	48	912
984000 EVENT CENTER OPS	84,984	7.344479	73,424		73,424	4,067	77,491
RIDE CONNECTION	241	0.020828	208		208	11	220
STATE COURTS	82,103	7.095498	70,935		70,935	3,929	74,864
TUALATIN RIVER WATERSHED COUNCIL	241	0.020828	208		208	11	220
VISION ACTION NETWORK	812	0.070175	702		702	39	740
WCCCA (911 Center)	344	0.029729	297		297	16	314
Schedule .4 Total for GROUNDS MAINT	1,157,114	100.000000	999,718		999,718	51,968	1,051,686

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.122325	3,224		3,224		3,224
151000 ADMIN OFFICE	5,697	0.594103	15,656		15,656		15,656
201000 COUNTY COUNSEL	5,233	0.545716	14,381		14,381		14,381
251000 COUNTY AUDITOR	1,394	0.145371	3,831		3,831		3,831
301000 ELECTIONS	17,454	1.820165	47,966		47,966	2,672	50,639
302000 ASSESSMENT & TAXATION	22,407	2.336682	61,578		61,578	3,431	65,009
311000 DEI	787	0.082071	2,163		2,163		2,163
321000 COUNTY EMERGENCY MGMT	2,788	0.290743	7,662		7,662		7,662
351010 SS-ADMIN	6,433	0.670856	17,679		17,679		17,679
351500 FINANCIAL MGMT	3,789	0.395130	10,413		10,413		10,413
352000 HUMAN RESOURCE	3,620	0.377506	9,948		9,948		9,948
352500 INFO TECHNOLOGY SVCS	13,631	1.421489	37,460		37,460		37,460
353000 PURCHASING	1,340	0.139740	3,683		3,683		3,683
353500 FACILITIES MANAGEMENT	18,325	1.910996	50,360		50,360		50,360
354000 FLEET MANAGEMENT	7,085	0.738849	19,471		19,471	1,085	20,555
354500 INTERNAL SERVICES	5,807	0.605575	15,959		15,959	889	16,848
357500 RISK MANAGEMENT	1,840	0.191882	5,057		5,057	282	5,338
401000 SHERIFF'S OFFICE ADMIN	29,351	3.060827	80,661		80,661	4,494	85,155
401000 LOL - S.O. ADMIN	9,079	0.946790	24,950		24,950	1,390	26,340
402000 LAW ENF SVCS	66,266	6.910454	182,109		182,109	10,146	192,255
402000 DISTRICT PATROL	39,866	4.157368	109,558		109,558	6,104	115,662
402000 LOL - LAW ENF SVCS	16,225	1.692001	44,589		44,589	2,484	47,073
403000 JAIL	254,910	26.582920	700,532		700,532	39,030	739,562
403000 JAIL COMMISSARY	185	0.019292	508		508	28	537
403000 LOL - JAIL	20,722	2.160964	56,947		56,947	3,173	60,120
403500 JAIL HEALTH CARE	177	0.018458	486		486	27	513
451000 DISTRICT ATTORNEY	27,474	2.865086	75,503		75,503	4,206	79,709
451000 LOL-DISTRICT ATTORNEY	5,777	0.602446	15,876		15,876	885	16,761
501000 JUVENILE	18,293	1.907659	50,272		50,272	2,801	53,073
501000 LOL-JUVENILE	1,354	0.141200	3,721		3,721	207	3,928
502000 CONCILIATION PROGRAM	564	0.058816	1,550		1,550	86	1,636
503000 JUVENILE ADMIN	1,805	0.188232	4,960		4,960	276	5,237
504000 JUVENILE GRANTS	564	0.058816	1,550		1,550	86	1,636
505000 STATE HIGH-RISK PREVENT	2,539	0.264776	6,978		6,978	389	7,366
551000 COMMUNITY CORRECTIONS	41,514	4.329227	114,087		114,087	6,356	120,443
551500 LOL COMM CORRECTIONS	17,119	1.785230	47,046		47,046	2,621	49,667
601000 LONG RANGE PLANNING	6,227	0.649374	17,113		17,113	953	18,066
602000 CURRENT PLANNING	5,374	0.560420	14,769		14,769	823	15,591
602000 BUILDING SERVICES	10,320	1.076206	28,361		28,361	1,580	29,941
603000 ENGINEERING	10,226	1.066404	28,103		28,103	1,566	29,668
603000 SURVEY PUBLIC LAND CNR	629	0.065594	1,729		1,729	96	1,825
603000 SURVEY	1,933	0.201580	5,312		5,312	296	5,608
604000 LUT ADMINISTRATION	6,211	0.647705	17,069		17,069	951	18,020
605000 CAPITAL PROJECT MGMT	9,933	1.035849	27,297		27,297	1,521	28,818
606000 LUT OPS & MAINT	22,838	2.381628	62,762		62,762	3,497	66,259
651000 HOUSING SERVICES	10,920	1.138776	30,010		30,010	1,672	31,682
701000 EMERGENCY MEDICAL SVCS	446	0.046510	1,226		1,226	68	1,294
703000 PUBLIC HEALTH	34,793	3.628338	95,616		95,616	5,327	100,944
704000 HHS ADMINISTRATION	2,258	0.235472	6,205		6,205	346	6,551
705000 CHILDREN & FAMILY SVCS	1,233	0.128582	3,389		3,389	189	3,577
706000 HUMAN SERVICES	7,209	0.751780	19,811		19,811	1,104	20,915

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1.740910	45,878		45,878	2,556	48,434
708900 MH URGENT CARE CTR	10,239	1.067759	28,138		28,138	1,568	29,706
709000 ANIMAL SERVICES	8,967	0.935111	24,643		24,643	1,373	26,016
751000 VETERANS SERVICES	3,407	0.355294	9,363		9,363	522	9,885
752000 AGENCY ON AGING	2,812	0.293245	7,728		7,728	431	8,158
801000 WASH CO JUSTICE COURT	4,377	0.456449	12,029		12,029	670	12,699
851000 LAW LIBRARY	3,759	0.392002	10,330		10,330	576	10,906
901000 COMMUNITY DEVELOPMENT	1,513	0.157781	4,158		4,158	232	4,390
902000 HOME FUND	320	0.033371	879		879	49	928
903000 AIR QUALITY	311	0.032432	855		855	47	902
951000 AGRICULTURE	6,570	0.685143	18,055		18,055	1,006	19,061
961000 WATERMASTER	1,810	0.188753	4,974		4,974	277	5,251
971000 COOP LIBRARY SERVICES	7,392	0.770864	20,314		20,314	1,132	21,446
971015 WEST SLOPE LIBRARY	5,858	0.610893	16,099		16,099	897	16,996
RIDE CONNECTION	241	0.025132	662		662	37	699
STATE COURTS	80,120	8.355198	220,182		220,182	12,267	232,449
TUALATIN RIVER WATERSHED COUNCIL	241	0.025132	662		662	37	699
VISION ACTION NETWORK	812	0.084678	2,232		2,232	124	2,356
WCCCA (911 Center)	344	0.035874	945		945	53	998
Schedule .4 Total for UTILITIES	958,924	100.000000	2,635,269		2,635,269	136,988	2,772,257

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
101000 BOARD OF COMMIS	23,817	14,880	4,699	1,013	3,224
151000 ADMIN OFFICE	115,673	72,271	22,824	4,922	15,656
201000 COUNTY COUNSEL	106,252	66,385	20,965	4,521	14,381
251000 COUNTY AUDITOR	28,304	17,684	5,585	1,204	3,831
301000 ELECTIONS	362,284	233,716	73,950	3,979	50,639
302000 ASSESSMENT & TAXATION	470,001	300,039	81,550	23,403	65,009
311000 DEI	15,979	9,984	3,153	680	2,163
321000 COUNTY EMERGENCY MGMT	56,608	35,368	11,170	2,409	7,662
351010 SS-ADMIN	130,617	81,608	25,772	5,558	17,679
351500 FINANCIAL MGMT	76,932	48,066	15,180	3,274	10,413
352000 HUMAN RESOURCE	73,501	45,922	14,503	3,128	9,948
352500 INFO TECHNOLOGY SVCS	276,766	172,920	54,610	11,777	37,460
353000 PURCHASING	25,687	16,999	3,429	1,576	3,683
353500 FACILITIES MANAGEMENT	364,429	239,710	53,035	21,324	50,360
354000 FLEET MANAGEMENT	157,564	94,871	9,711	32,426	20,555
354500 INTERNAL SERVICES	95,705	65,225	8,338	5,295	16,848
356005 PARKS	140,731	130,008	6,656	4,068	0
356010 METZGER PARK	53,207	52,316	0	891	0
357500 RISK MANAGEMENT	39,450	24,638	7,796	1,678	5,338
401000 SHERIFF'S OFFICE ADMIN	609,958	393,022	105,018	26,763	85,155
401000 LOL - S.O. ADMIN	194,657	121,572	38,466	8,278	26,340
402000 LAW ENF SVCS	1,293,806	837,490	187,030	77,030	192,255
402000 DISTRICT PATROL	669,640	439,313	80,152	34,514	115,662
402000 LOL - LAW ENF SVCS	268,984	175,763	30,823	15,326	47,073
403000 JAIL	4,514,574	3,413,352	129,223	232,437	739,562
403000 JAIL COMMISSARY	3,182	2,477	0	169	537
403000 LOL - JAIL	358,152	277,476	1,661	18,895	60,120
403500 JAIL HEALTH CARE	3,045	2,370	0	161	513
451000 DISTRICT ATTORNEY	589,052	367,888	116,402	25,052	79,709
451000 LOL-DISTRICT ATTORNEY	123,861	77,356	24,476	5,268	16,761
501000 JUVENILE	362,033	244,951	47,330	16,680	53,073
501000 LOL-JUVENILE	29,030	18,131	5,737	1,235	3,928
502000 CONCILIATION PROGRAM	12,092	7,552	2,389	514	1,636
503000 JUVENILE ADMIN	38,700	24,170	7,647	1,646	5,237
504000 JUVENILE GRANTS	12,092	7,552	2,389	514	1,636
505000 STATE HIGH-RISK PREVENT	54,437	33,998	10,757	2,315	7,366
551000 COMMUNITY CORRECTIONS	1,084,456	745,967	168,714	49,332	120,443
551500 LOL COMM CORRECTIONS	489,802	348,405	68,005	23,725	49,667
601000 LONG RANGE PLANNING	133,509	83,382	26,383	5,678	18,066
602000 CURRENT PLANNING	115,220	71,960	22,769	4,900	15,591
602000 BUILDING SERVICES	221,264	138,189	43,724	9,410	29,941
603000 ENGINEERING	219,249	136,930	43,326	9,324	29,668
603000 SURVEY PUBLIC LAND CNR	13,486	8,423	2,665	573	1,825
603000 SURVEY	41,444	25,884	8,190	1,762	5,608
604000 LUT ADMINISTRATION	133,166	83,168	26,315	5,663	18,020
605000 CAPITAL PROJECT MGMT	212,967	133,007	42,084	9,057	28,818
606000 LUT OPS & MAINT	507,349	303,802	78,771	58,517	66,259
651000 HOUSING SERVICES	228,647	142,474	43,483	11,009	31,682
653000 Metro SHS	255,238	238,965	0	16,272	0
701000 EMERGENCY MEDICAL SVCS	9,562	5,972	1,890	407	1,294
703000 PUBLIC HEALTH	744,021	465,893	147,412	29,773	100,944
704000 HHS ADMINISTRATION	48,412	30,236	9,567	2,059	6,551

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
705000 CHILDREN & FAMILY SVCS	26,436	16,510	5,224	1,124	3,577
706000 HUMAN SERVICES	178,877	119,295	30,543	8,123	20,915
706500 Developmental Disabilities Servic	357,925	223,540	70,730	15,222	48,434
708900 MH URGENT CARE CTR	219,527	137,104	43,381	9,336	29,706
709000 ANIMAL SERVICES	157,174	120,072	2,911	8,176	26,016
751000 VETERANS SERVICES	72,641	45,621	14,435	2,701	9,885
752000 AGENCY ON AGING	60,290	37,654	11,914	2,564	8,158
801000 WASH CO JUSTICE COURT	93,844	58,610	18,545	3,991	12,699
851000 LAW LIBRARY	69,451	50,335	4,783	3,427	10,906
901000 COMMUNITY DEVELOPMENT	31,543	20,260	6,410	483	4,390
902000 HOME FUND	6,671	4,285	1,356	102	928
903000 AIR QUALITY	6,483	4,164	1,318	99	902
951000 AGRICULTURE	136,070	87,975	27,836	1,198	19,061
961000 WATERMASTER	38,807	24,237	7,669	1,650	5,251
971000 COOP LIBRARY SERVICES	137,613	98,982	15,837	1,348	21,446
971015 WEST SLOPE LIBRARY	56,117	13,390	24,819	912	16,996
981000 FAIR COMPLEX	4,017	4,017	0	0	0
984000 EVENT CENTER OPS	244,187	155,074	11,622	77,491	0
RIDE CONNECTION	5,167	3,227	1,021	220	699
STATE COURTS	1,712,928	1,099,393	306,222	74,864	232,449
TUALATIN RIVER WATERSHED COUNCIL	5,167	3,227	1,021	220	699
VISION ACTION NETWORK	17,409	10,873	3,440	740	2,356
WCCCA (911 Center)	5,918	4,606	0	314	998
Direct Bill	0	0	0	0	0
Total	19,852,852	13,472,153	2,556,756	1,051,686	2,772,257

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 357500 RISK MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,319,918			1,319,918
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	2,038	2,214	4,252	
151000 ADMIN OFFICE	11,026	1,615	12,641	
201000 COUNTY COUNSEL	16,437	2,187	18,624	
251000 COUNTY AUDITOR	2,139	148	2,288	
311000 DEI	3,128	404	3,532	
321000 COUNTY EMERGENCY MGMT	3,037	594	3,630	
351010 SS-ADMIN	1,461	687	2,148	
351500 FINANCIAL MGMT	4,584	508	5,092	
352000 HUMAN RESOURCE	17,287	1,977	19,264	
352500 INFO TECHNOLOGY SVCS	71,976	8,709	80,685	
353000 PURCHASING	323	19	343	
353500 FACILITIES MANAGEMENT	37,360	2,090	39,450	
357010 LIABILITY INSUR		11,363	11,363	
BUILDING DEPRECIATION		8,788	8,788	
Total Allocated Additions:	<u>170,795</u>	<u>41,305</u>	212,101	212,101
Total To Be Allocated:	<u>1,490,713</u>	<u>41,305</u>		<u>1,532,019</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 357500 RISK MANAGEMENT

	Total	G&A	LIABILITY	WORKERS COMP
Other Expense & Cost				
PERSONNEL SERVICES	1,239,975	0	681,986	557,989
MATERIALS & SERVICES	39,543	0	21,749	17,794
INTERFUND EXPENSES	2,000	0	1,100	900
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	38,400	38,400	0	0
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,319,918			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,319,918	38,400	704,835	576,683
Allocation Step 1				
Inbound - All Others	170,795	170,795	0	0
Reallocate Admin Costs		(209,195)	115,057	94,138
Unallocated Costs	0	0	0	0
1st Allocation	1,490,713	0	819,892	670,821
Allocation Step 2				
Inbound - All Others	41,305	41,305	0	0
Reallocate Admin Costs		(41,305)	22,718	18,587
Unallocated Costs	0	0	0	0
2nd Allocation	41,305	0	22,718	18,587
Total For 357500 RISK MANAGEMENT				
Schedule .3 Total	1,532,019	0	842,610	689,408

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	819,892		819,892	22,718	842,610
Schedule .4 Total for LIABILITY	100	100.000000	819,892		819,892	22,718	842,610

Allocation Basis: Direct Allocation To Liability & Casualty Ins

Allocation Source: Cost Plan

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	670,821		670,821	18,587	689,408
Schedule .4 Total for WORKERS COMP	100	100.000000	670,821		670,821	18,587	689,408

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 357500 RISK MANAGEMENT

Receiving Department	Total	LIABILITY	WORKERS COMP
357010 LIABILITY INSUR	842,610	842,610	0
357010 WORKERS COMP INSURANCE	689,408	0	689,408
Direct Bill	0	0	0
Total	1,532,019	842,610	689,408

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 357010 LIABILITY INSUR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,973,669			7,973,669
Inbound Costs:				
201000 COUNTY COUNSEL	772,103	102,718	874,821	
351500 FINANCIAL MGMT	2,833	308	3,141	
353000 PURCHASING	7,181	430	7,610	
357500 RISK MANAGEMENT	819,892	22,718	842,610	
Total Allocated Additions:	<u>1,602,009</u>	<u>126,173</u>	1,728,183	1,728,183
Total To Be Allocated:	<u>9,575,678</u>	<u>126,173</u>		<u>9,701,852</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	5,173,971	0	5,173,971	0	0
Real Property	1,008,843	0	0	1,008,843	0
Auto Insurance	1,558,655	0	0	0	1,558,655
CONTINGENCY	232,200	232,200	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,973,669				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	7,973,669	232,200	5,173,971	1,008,843	1,558,655
Allocation Step 1					
Inbound - All Others	1,602,009	1,602,009	0	0	0
Reallocate Admin Costs		(1,834,209)	1,225,884	239,028	369,297
Unallocated Costs	0	0	0	0	0
1st Allocation	9,575,678	0	6,399,855	1,247,871	1,927,952
Allocation Step 2					
Inbound - All Others	126,173	126,173	0	0	0
Reallocate Admin Costs		(126,173)	84,327	16,443	25,404
Unallocated Costs	0	0	0	0	0
2nd Allocation	126,173	0	84,327	16,443	25,404
Total For 357010 LIABILITY INSUR					
Schedule .3 Total	9,701,852	0	6,484,183	1,264,314	1,953,355

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	45.00	0.450000	28,799		28,799		28,799
151000 ADMIN OFFICE	51.00	0.510000	32,639		32,639		32,639
201000 COUNTY COUNSEL	41.00	0.410000	26,239		26,239		26,239
251000 COUNTY AUDITOR	2.00	0.020000	1,280		1,280		1,280
301000 ELECTIONS	39.00	0.390000	24,959		24,959	368	25,327
302000 ASSESSMENT & TAXATION	198.00	1.980000	126,717		126,717	1,867	128,585
311000 DEI	26.00	0.260000	16,640		16,640		16,640
321000 COUNTY EMERGENCY MGMT	14.00	0.140000	8,960		8,960		8,960
351010 SS-ADMIN	6.00	0.060000	3,840		3,840		3,840
351500 FINANCIAL MGMT	41.00	0.410000	26,239		26,239		26,239
352000 HUMAN RESOURCE	268.00	2.680000	171,516		171,516		171,516
352500 INFO TECHNOLOGY SVCS	210.00	2.100000	134,397		134,397		134,397
353000 PURCHASING	11.00	0.110000	7,040		7,040		7,040
353500 FACILITIES MANAGEMENT	330.00	3.300000	211,195		211,195		211,195
354000 FLEET MANAGEMENT	63.00	0.630000	40,319		40,319	594	40,913
354500 INTERNAL SERVICES	16.00	0.160000	10,240		10,240	151	10,391
356005 PARKS	48.00	0.480000	30,719		30,719	453	31,172
356010 METZGER PARK	5.00	0.050000	3,200		3,200	47	3,247
357500 RISK MANAGEMENT	14.00	0.140000	8,960		8,960		8,960
401000 SHERIFF'S OFFICE ADMIN	185.00	1.850000	118,397		118,397	1,745	120,142
401000 LOL - S.O. ADMIN	94.00	0.940000	60,159		60,159	887	61,045
402000 LAW ENF SVCS	1,019.00	10.190000	652,145		652,145	9,611	661,756
402000 DISTRICT PATROL	1,184.00	11.840000	757,743		757,743	11,168	768,911
402000 LOL - LAW ENF SVCS	511.00	5.110000	327,033		327,033	4,819	331,852
403000 JAIL	1,097.00	10.970000	702,064		702,064	10,346	712,411
403000 JAIL COMMISSARY	2.00	0.020000	1,280		1,280	19	1,299
403000 LOL - JAIL	146.00	1.460000	93,438		93,438	1,377	94,815
406005 TRI-MET CONTRACT	19.00	0.190000	12,160		12,160	179	12,339
451000 DISTRICT ATTORNEY	216.00	2.160000	138,237		138,237	2,037	140,274
451000 LOL-DISTRICT ATTORNEY	57.00	0.570000	36,479		36,479	538	37,017
501000 JUVENILE	81.00	0.810000	51,839		51,839	764	52,603
501000 LOL-JUVENILE	23.00	0.230000	14,720		14,720	217	14,937
502000 CONCILIATION PROGRAM	9.00	0.090000	5,760		5,760	85	5,845
503000 JUVENILE ADMIN	28.00	0.280000	17,920		17,920	264	18,184
504000 JUVENILE GRANTS	8.00	0.080000	5,120		5,120	75	5,195
505000 STATE HIGH-RISK PREVENT	25.00	0.250000	16,000		16,000	236	16,235
551000 COMMUNITY CORRECTIONS	500.00	5.000000	319,993		319,993	4,716	324,709
551500 LOL COMM CORRECTIONS	135.00	1.350000	86,398		86,398	1,273	87,671
601000 LONG RANGE PLANNING	51.00	0.510000	32,639		32,639	481	33,120
602000 CURRENT PLANNING	43.00	0.430000	27,519		27,519	406	27,925
602000 BUILDING SERVICES	139.00	1.390000	88,958		88,958	1,311	90,269
603000 ENGINEERING	344.00	3.440000	220,155		220,155	3,244	223,399
603000 SURVEY PUBLIC LAND CNR	27.00	0.270000	17,280		17,280	255	17,534
603000 SURVEY	30.00	0.300000	19,200		19,200	283	19,482
604000 LUT ADMINISTRATION	57.00	0.570000	36,479		36,479	538	37,017
605000 CAPITAL PROJECT MGMT	104.00	1.040000	66,559		66,559	981	67,539
606000 LUT OPS & MAINT	759.00	7.590000	485,749		485,749	7,159	492,908
651000 HOUSING SERVICES	199.00	1.990000	127,357		127,357	1,877	129,234
701000 EMERGENCY MEDICAL SVCS	8.00	0.080000	5,120		5,120	75	5,195
703000 PUBLIC HEALTH	470.00	4.700000	300,793		300,793	4,433	305,226
704000 HHS ADMINISTRATION	28.00	0.280000	17,920		17,920	264	18,184
705000 CHILDREN & FAMILY SVCS	16.00	0.160000	10,240		10,240	151	10,391

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
706000 HUMAN SERVICES	95.00	0.950000	60,799		60,799	896	61,695
706500 Developmental Disabilities Serv	314.00	3.140000	200,955		200,955	2,962	203,917
708700 COORDINATED CARE ORG	59.00	0.590000	37,759		37,759	556	38,315
709000 ANIMAL SERVICES	53.00	0.530000	33,919		33,919	500	34,419
751000 VETERANS SERVICES	51.00	0.510000	32,639		32,639	481	33,120
752000 AGENCY ON AGING	58.00	0.580000	37,119		37,119	547	37,666
801000 WASH CO JUSTICE COURT	52.00	0.520000	33,279		33,279	490	33,770
851000 LAW LIBRARY	14.00	0.140000	8,960		8,960	132	9,092
901000 COMMUNITY DEVELOPMENT	34.00	0.340000	21,760		21,760	321	22,080
902000 HOME FUND	20.00	0.200000	12,800		12,800	189	12,988
903000 AIR QUALITY	6.00	0.060000	3,840		3,840	57	3,896
961000 WATERMASTER	3.00	0.030000	1,920		1,920	28	1,948
971000 COOP LIBRARY SERVICES	112.00	1.120000	71,678		71,678	1,056	72,735
971015 WEST SLOPE LIBRARY	43.00	0.430000	27,519		27,519	406	27,925
981000 FAIR COMPLEX	29.00	0.290000	18,560		18,560	274	18,833
984000 EVENT CENTER OPS	15.00	0.150000	9,600		9,600	141	9,741
Schedule .4 Total for GEN LIABILITY	10,000.00	100.000000	6,399,855		6,399,855	84,327	6,484,183

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.113296	1,414		1,414		1,414
151000 ADMIN OFFICE	5,697	0.550252	6,866		6,866		6,866
201000 COUNTY COUNSEL	5,233	0.505436	6,307		6,307		6,307
251000 COUNTY AUDITOR	1,394	0.134641	1,680		1,680		1,680
301000 ELECTIONS	17,454	1.685817	21,037		21,037	296	21,333
302000 ASSESSMENT & TAXATION	22,407	2.164208	27,007		27,007	380	27,387
311000 DEI	787	0.076013	949		949		949
321000 COUNTY EMERGENCY MGMT	2,788	0.269282	3,360		3,360		3,360
351010 SS-ADMIN	6,433	0.621339	7,753		7,753		7,753
351500 FINANCIAL MGMT	3,789	0.365965	4,567		4,567		4,567
352000 HUMAN RESOURCE	3,620	0.349642	4,363		4,363		4,363
352500 INFO TECHNOLOGY SVCS	13,631	1.316567	16,429		16,429		16,429
353000 PURCHASING	1,340	0.129426	1,615		1,615		1,615
353500 FACILITIES MANAGEMENT	18,896	1.825094	22,775		22,775		22,775
354000 FLEET MANAGEMENT	7,085	0.684314	8,539		8,539	120	8,660
354500 INTERNAL SERVICES	4,871	0.470472	5,871		5,871	83	5,954
356005 PARKS	12,000	1.159035	14,463		14,463	204	14,667
356010 METZGER PARK	3,907	0.377362	4,709		4,709	66	4,775
357500 RISK MANAGEMENT	1,840	0.177719	2,218		2,218		2,218
401000 SHERIFF'S OFFICE ADMIN	29,351	2.834903	35,376		35,376	498	35,874
401000 LOL - S.O. ADMIN	9,079	0.876907	10,943		10,943	154	11,097
402000 LAW ENF SVCS	62,544	6.040891	75,383		75,383	1,062	76,444
402000 DISTRICT PATROL	32,808	3.168802	39,543		39,543	557	40,099
402000 LOL - LAW ENF SVCS	13,126	1.267791	15,820		15,820	223	16,043
403000 JAIL	254,910	24.620800	307,236		307,236	4,328	311,564
403000 JAIL COMMISSARY	185	0.017868	223		223	3	226
403000 LOL - JAIL	20,722	2.001460	24,976		24,976	352	25,327
403500 JAIL HEALTH CARE	177	0.017096	213		213	3	216
451000 DISTRICT ATTORNEY	27,474	2.653611	33,114		33,114	466	33,580
451000 LOL-DISTRICT ATTORNEY	5,777	0.557979	6,963		6,963	98	7,061
501000 JUVENILE	18,293	1.766852	22,048		22,048	310	22,358
501000 LOL-JUVENILE	1,354	0.130778	1,632		1,632	23	1,655
502000 CONCILIATION PROGRAM	564	0.054475	680		680	10	689
503000 JUVENILE ADMIN	1,805	0.174338	2,175		2,175	31	2,206
504000 JUVENILE GRANTS	564	0.054475	680		680	10	689
505000 STATE HIGH-RISK PREVENT	2,539	0.245233	3,060		3,060	43	3,103
551000 COMMUNITY CORRECTIONS	55,709	5.380724	67,144		67,144	946	68,090
551500 LOL COMM CORRECTIONS	26,019	2.513078	31,360		31,360	442	31,802
601000 LONG RANGE PLANNING	6,227	0.601443	7,505		7,505	106	7,611
602000 CURRENT PLANNING	5,374	0.519055	6,477		6,477	91	6,568
602000 BUILDING SERVICES	10,320	0.996770	12,438		12,438	175	12,614
603000 ENGINEERING	10,226	0.987691	12,325		12,325	174	12,499
603000 SURVEY PUBLIC LAND CNR	629	0.060753	758		758	11	769
603000 SURVEY	1,933	0.186701	2,330		2,330	33	2,363
604000 LUT ADMINISTRATION	6,211	0.599897	7,486		7,486	105	7,591
605000 CAPITAL PROJECT MGMT	9,933	0.959391	11,972		11,972	169	12,141
606000 LUT OPS & MAINT	22,688	2.191349	27,345		27,345	385	27,730
651000 HOUSING SERVICES	10,640	1.027678	12,824		12,824	181	13,005
653000 Metro SHS	17,846	1.723678	21,509		21,509	303	21,812
701000 EMERGENCY MEDICAL SVCS	446	0.043077	538		538	8	545
703000 PUBLIC HEALTH	34,793	3.360526	41,935		41,935	591	42,526
704000 HHS ADMINISTRATION	2,258	0.218092	2,722		2,722	38	2,760

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,233	0.119091	1,486		1,486	21	1,507
706000 HUMAN SERVICES	8,909	0.860487	10,738		10,738	151	10,889
706500 Developmental Disabilities Servc	16,694	1.612411	20,121		20,121	283	20,404
708900 MH URGENT CARE CTR	10,239	0.988947	12,341		12,341	174	12,515
709000 ANIMAL SERVICES	8,967	0.866089	10,808		10,808	152	10,960
751000 VETERANS SERVICES	3,407	0.329069	4,106		4,106	58	4,164
752000 AGENCY ON AGING	2,812	0.271601	3,389		3,389	48	3,437
801000 WASH CO JUSTICE COURT	4,377	0.422758	5,275		5,275	74	5,350
851000 LAW LIBRARY	3,759	0.363068	4,531		4,531	64	4,594
901000 COMMUNITY DEVELOPMENT	1,513	0.146135	1,824		1,824	26	1,849
902000 HOME FUND	320	0.030908	386		386	5	391
903000 AIR QUALITY	311	0.030038	375		375	5	380
951000 AGRICULTURE	6,570	0.634572	7,919		7,919	112	8,030
961000 WATERMASTER	1,810	0.174821	2,182		2,182	31	2,212
971000 COOP LIBRARY SERVICES	7,392	0.713966	8,909		8,909	125	9,035
971015 WEST SLOPE LIBRARY	6,142	0.593233	7,403		7,403	104	7,507
981000 FAIR COMPLEX	18,698	1.805970	22,536		22,536	317	22,854
984000 EVENT CENTER OPS	11,581	1.118565	13,958		13,958	197	14,155
RIDE CONNECTION	241	0.023277	290		290	4	295
STATE COURTS	82,103	7.930021	98,956		98,956	1,394	100,350
TUALATIN RIVER WATERSHED COUNCIL	241	0.023277	290		290	4	295
VISION ACTION NETWORK	812	0.078428	979		979	14	992
WCCCA (911 Center)	344	0.033226	415		415	6	420
Schedule .4 Total for REAL PROPERTY	1,035,344	100.000000	1,247,871		1,247,871	16,443	1,264,314

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.009638	186		186		186
151000 ADMIN OFFICE	150	0.009638	186		186		186
201000 COUNTY COUNSEL	150	0.009638	186		186		186
301000 ELECTIONS	150	0.009638	186		186	2	188
302000 ASSESSMENT & TAXATION	1,517	0.097471	1,879		1,879	25	1,904
311000 DEI	150	0.009638	186		186		186
321000 COUNTY EMERGENCY MGMT	150	0.009638	186		186		186
351010 SS-ADMIN	150	0.009638	186		186		186
351500 FINANCIAL MGMT	150	0.009638	186		186		186
352000 HUMAN RESOURCE	150	0.009638	186		186		186
352500 INFO TECHNOLOGY SVCS	1,242	0.079802	1,539		1,539		1,539
353000 PURCHASING	150	0.009638	186		186		186
353500 FACILITIES MANAGEMENT	30,631	1.968124	37,945		37,945		37,945
354000 FLEET MANAGEMENT	3,084	0.198155	3,820		3,820	51	3,872
354500 INTERNAL SERVICES	3,739	0.240241	4,632		4,632	62	4,694
356005 PARKS	18,389	1.181543	22,780		22,780	307	23,086
357500 RISK MANAGEMENT	150	0.009638	186		186		186
401000 SHERIFF'S OFFICE ADMIN	6,122	0.393355	7,584		7,584	102	7,686
401000 LOL - S.O. ADMIN	6,242	0.401065	7,732		7,732	104	7,836
402000 LAW ENF SVCS	308,707	19.835256	382,414		382,414	5,149	387,563
402000 DISTRICT PATROL	372,971	23.964390	462,022		462,022	6,222	468,244
402000 LOL - LAW ENF SVCS	176,490	11.339958	218,629		218,629	2,944	221,573
403000 JAIL	24,483	1.573099	30,329		30,329	408	30,737
403000 LOL - JAIL	8,887	0.571014	11,009		11,009	148	11,157
406005 TRI-MET CONTRACT	150	0.009638	186		186	2	188
409000 FORFEITURES	17,228	1.106945	21,341		21,341	287	21,629
451000 DISTRICT ATTORNEY	150	0.009638	186		186	2	188
501000 JUVENILE	30,405	1.953603	37,665		37,665	507	38,172
503000 JUVENILE ADMIN	150	0.009638	186		186	2	188
504000 JUVENILE GRANTS	150	0.009638	186		186	2	188
505000 STATE HIGH-RISK PREVENT	150	0.009638	186		186	2	188
551000 COMMUNITY CORRECTIONS	6,931	0.445335	8,586		8,586	116	8,701
601000 LONG RANGE PLANNING	150	0.009638	186		186	2	188
602000 CURRENT PLANNING	150	0.009638	186		186	2	188
602000 BUILDING SERVICES	89,099	5.724851	110,372		110,372	1,486	111,859
603000 ENGINEERING	62,753	4.032049	77,736		77,736	1,047	78,783
603000 SURVEY PUBLIC LAND CNR	4,814	0.309312	5,963		5,963	80	6,044
604000 LUT ADMINISTRATION	150	0.009638	186		186	2	188
605000 CAPITAL PROJECT MGMT	42,296	2.717632	52,395		52,395	706	53,100
606000 LUT OPS & MAINT	256,040	16.451260	317,172		317,172	4,271	321,443
651000 HOUSING SERVICES	150	0.009638	186		186	2	188
701000 EMERGENCY MEDICAL SVCS	150	0.009638	186		186	2	188
703000 PUBLIC HEALTH	30,564	1.963819	37,862		37,862	510	38,371
704000 HHS ADMINISTRATION	150	0.009638	186		186	2	188
705000 CHILDREN & FAMILY SVCS	150	0.009638	186		186	2	188
706000 HUMAN SERVICES	2,901	0.186397	3,594		3,594	48	3,642
706500 Developmental Disabilities Servic	150	0.009638	186		186	2	188
708500 HEALTH SHARE OREGON	150	0.009638	186		186	2	188
709000 ANIMAL SERVICES	27,189	1.746966	33,681		33,681	454	34,134
751000 VETERANS SERVICES	150	0.009638	186		186	2	188
752000 AGENCY ON AGING	150	0.009638	186		186	2	188

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
851000 LAW LIBRARY	150	0.009638	186		186	2	188
901000 COMMUNITY DEVELOPMENT	150	0.009638	186		186	2	188
961000 WATERMASTER	2,777	0.178430	3,440		3,440	46	3,486
971000 COOP LIBRARY SERVICES	14,528	0.933463	17,997		17,997	242	18,239
981000 FAIR COMPLEX	1,826	0.117325	2,262		2,262	30	2,292
984000 EVENT CENTER OPS	150	0.009638	186		186	2	188
Schedule .4 Total for AUTO INSURANCE	1,556,355	100.000000	1,927,952		1,927,952	25,404	1,953,355

Allocation Basis: Based On Reported Losses And Milages

Allocation Source: Risk Services Admin

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
101000 BOARD OF COMMIS	30,399	28,799	1,414	186
151000 ADMIN OFFICE	39,691	32,639	6,866	186
201000 COUNTY COUNSEL	32,732	26,239	6,307	186
251000 COUNTY AUDITOR	2,960	1,280	1,680	0
301000 ELECTIONS	46,849	25,327	21,333	188
302000 ASSESSMENT & TAXATION	157,876	128,585	27,387	1,904
311000 DEI	17,774	16,640	949	186
321000 COUNTY EMERGENCY MGMT	12,506	8,960	3,360	186
351010 SS-ADMIN	11,779	3,840	7,753	186
351500 FINANCIAL MGMT	30,992	26,239	4,567	186
352000 HUMAN RESOURCE	176,065	171,516	4,363	186
352500 INFO TECHNOLOGY SVCS	152,365	134,397	16,429	1,539
353000 PURCHASING	8,841	7,040	1,615	186
353500 FACILITIES MANAGEMENT	271,915	211,195	22,775	37,945
354000 FLEET MANAGEMENT	53,445	40,913	8,660	3,872
354500 INTERNAL SERVICES	21,038	10,391	5,954	4,694
356005 PARKS	68,925	31,172	14,667	23,086
356010 METZGER PARK	8,022	3,247	4,775	0
357500 RISK MANAGEMENT	11,363	8,960	2,218	186
401000 SHERIFF'S OFFICE ADMIN	163,702	120,142	35,874	7,686
401000 LOL - S.O. ADMIN	79,978	61,045	11,097	7,836
402000 LAW ENF SVCS	1,125,764	661,756	76,444	387,563
402000 DISTRICT PATROL	1,277,254	768,911	40,099	468,244
402000 LOL - LAW ENF SVCS	569,468	331,852	16,043	221,573
403000 JAIL	1,054,712	712,411	311,564	30,737
403000 JAIL COMMISSARY	1,525	1,299	226	0
403000 LOL - JAIL	131,299	94,815	25,327	11,157
403500 JAIL HEALTH CARE	216	0	216	0
406005 TRI-MET CONTRACT	12,527	12,339	0	188
409000 FORFEITURES	21,629	0	0	21,629
451000 DISTRICT ATTORNEY	174,042	140,274	33,580	188
451000 LOL-DISTRICT ATTORNEY	44,078	37,017	7,061	0
501000 JUVENILE	113,133	52,603	22,358	38,172
501000 LOL-JUVENILE	16,592	14,937	1,655	0
502000 CONCILIATION PROGRAM	6,534	5,845	689	0
503000 JUVENILE ADMIN	20,578	18,184	2,206	188
504000 JUVENILE GRANTS	6,073	5,195	689	188
505000 STATE HIGH-RISK PREVENT	19,527	16,235	3,103	188
551000 COMMUNITY CORRECTIONS	401,500	324,709	68,090	8,701
551500 LOL COMM CORRECTIONS	119,473	87,671	31,802	0
601000 LONG RANGE PLANNING	40,919	33,120	7,611	188
602000 CURRENT PLANNING	34,682	27,925	6,568	188
602000 BUILDING SERVICES	214,741	90,269	12,614	111,859
603000 ENGINEERING	314,681	223,399	12,499	78,783
603000 SURVEY PUBLIC LAND CNR	24,347	17,534	769	6,044
603000 SURVEY	21,845	19,482	2,363	0
604000 LUT ADMINISTRATION	44,796	37,017	7,591	188
605000 CAPITAL PROJECT MGMT	132,780	67,539	12,141	53,100
606000 LUT OPS & MAINT	842,081	492,908	27,730	321,443
651000 HOUSING SERVICES	142,427	129,234	13,005	188
653000 Metro SHS	21,812	0	21,812	0
701000 EMERGENCY MEDICAL SVCS	5,929	5,195	545	188

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
703000 PUBLIC HEALTH	386,123	305,226	42,526	38,371
704000 HHS ADMINISTRATION	21,132	18,184	2,760	188
705000 CHILDREN & FAMILY SVCS	12,086	10,391	1,507	188
706000 HUMAN SERVICES	76,226	61,695	10,889	3,642
706500 Developmental Disabilities Servic	224,509	203,917	20,404	188
708500 HEALTH SHARE OREGON	188	0	0	188
708700 COORDINATED CARE ORG	38,316	38,316	0	0
708900 MH URGENT CARE CTR	12,515	0	12,515	0
709000 ANIMAL SERVICES	79,513	34,419	10,960	34,134
751000 VETERANS SERVICES	37,473	33,120	4,164	188
752000 AGENCY ON AGING	41,291	37,666	3,437	188
801000 WASH CO JUSTICE COURT	39,119	33,770	5,350	0
851000 LAW LIBRARY	13,875	9,092	4,594	188
901000 COMMUNITY DEVELOPMENT	24,118	22,080	1,849	188
902000 HOME FUND	13,379	12,988	391	0
903000 AIR QUALITY	4,277	3,896	380	0
951000 AGRICULTURE	8,030	0	8,030	0
961000 WATERMASTER	7,647	1,948	2,212	3,486
971000 COOP LIBRARY SERVICES	100,009	72,735	9,035	18,239
971015 WEST SLOPE LIBRARY	35,432	27,925	7,507	0
981000 FAIR COMPLEX	43,979	18,833	22,854	2,292
984000 EVENT CENTER OPS	24,084	9,741	14,155	188
RIDE CONNECTION	295	0	295	0
STATE COURTS	100,350	0	100,350	0
TUALATIN RIVER WATERSHED COUNCIL	295	0	295	0
VISION ACTION NETWORK	992	0	992	0
WCCCA (911 Center)	420	0	420	0
Direct Bill	0	0	0	0
Total	9,701,852	6,484,183	1,264,314	1,953,355

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 401000 SHERIFF'S OFFICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,149,729			7,149,729
Deductions:				
CAPITAL OUTLAY	-40,000			
Total Deductions:	<u>-40,000</u>			-40,000
Inbound Costs:				
101000 BOARD OF COMMIS	10,700	11,628	22,327	
151000 ADMIN OFFICE	56,676	8,301	64,978	
201000 COUNTY COUNSEL	786,508	104,635	891,143	
251000 COUNTY AUDITOR	12,510	868	13,378	
311000 DEI	15,752	2,032	17,784	
321000 COUNTY EMERGENCY MGMT	15,292	2,989	18,281	
351010 SS-ADMIN	7,357	3,461	10,818	
351500 FINANCIAL MGMT	39,294	4,344	43,638	
352000 HUMAN RESOURCE	89,519	10,220	99,738	
352500 INFO TECHNOLOGY SVCS	404,437	48,568	453,005	
353000 PURCHASING	13,748	823	14,571	
353500 FACILITIES MANAGEMENT	577,663	32,295	609,958	
357010 LIABILITY INSUR	161,357	2,345	163,702	
BUILDING DEBT INTEREST		284	284	
BUILDING DEPRECIATION		141,986	141,986	
Total Allocated Additions:	<u>2,190,812</u>	<u>374,779</u>	2,565,591	2,565,591
Total To Be Allocated:	<u>9,300,541</u>	<u>374,779</u>		<u>9,675,320</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	6,533,324	0	1,794,704	1,613,078	1,362,851
MATERIALS & SERVICES	810,996	0	172,904	61,473	517,984
OTHER EXPENDITURES	30,321	0	0	0	20,215
INTERFUND EXPENSES	59,652	0	59,652	0	0
*CAPITAL OUTLAY	40,000	0	0	0	0
CONTINGENCY	224,200	224,200	0	0	0
LESS: REVENUE	(548,764)	1	(56,578)	(479,675)	(7,518)
Departmental Total					
Expenditures Per Financial Statement	7,149,729				
Deductions					
*Total Disallowed Costs	(40,000)	0	0	0	0
Functional Cost	7,109,729	224,201	1,970,682	1,194,876	1,893,532
Allocation Step 1					
Inbound - All Others	2,190,812	2,190,812	0	0	0
Reallocate Admin Costs		(2,415,013)	691,192	419,088	664,133
Unallocated Costs	0	0	0	0	0
1st Allocation	9,300,541	0	2,661,874	1,613,964	2,557,665
Allocation Step 2					
Inbound - All Others	374,779	374,779	0	0	0
Reallocate Admin Costs		(374,779)	107,264	65,037	103,065
Unallocated Costs	0	0	0	0	0
2nd Allocation	374,779	0	107,264	65,037	103,065
Total For 401000 SHERIFF'S OFFICE ADMIN					
Schedule .3 Total	9,675,320	0	2,769,138	1,679,001	2,660,730

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 401000 SHERIFF'S OFFICE ADMIN

	LAW ENFORCEMENT	PROF. STANDARDS
<hr/>		
Other Expense & Cost		
PERSONNEL SERVICES	859,132	903,559
MATERIALS & SERVICES	18,977	39,658
OTHER EXPENDITURES	0	10,106
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
CONTINGENCY	0	0
LESS: REVENUE	0	(4,994)
<hr/>		
Departmental Total		
Expenditures Per Financial Statement		
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
<hr/>		
Functional Cost	878,109	948,329
<hr/>		
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	307,986	332,615
Unallocated Costs	0	0
1st Allocation	1,186,095	1,280,944
<hr/>		
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	47,795	51,617
Unallocated Costs	0	0
2nd Allocation	47,795	51,617
<hr/>		
Total For 401000 SHERIFF'S OFFICE ADMIN		
Schedule .3 Total	1,233,890	1,332,561

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	3,648,973	3.052399	81,251		81,251	3,274	84,525
402000 DISTRICT PATROL	34,205,165	28.612936	761,640		761,640	30,691	792,332
402000 LOL - LAW ENF SVCS	14,808,887	12.387770	329,747		329,747	13,288	343,034
402005 GF PATROL OPERATIONS	13,253,154	11.086385	295,106		295,106	11,892	306,997
402010 GF INVESTIGATIONS	7,947,804	6.648411	176,972		176,972	7,131	184,104
402015 GF RECORDS	2,240,211	1.873957	49,882		49,882	2,010	51,892
402020 GF PUBLIC AFFAIRS	1,195,986	1.000453	26,631		26,631	1,073	27,704
402030 GF CIVIL	1,533,193	1.282530	34,139		34,139	1,376	35,515
402035 GF PERMITS	547,745	0.458194	12,197		12,197	492	12,688
402040 GF FORENSICS	513,161	0.429264	11,426		11,426	460	11,887
402045 GF EVIDENCE	587,958	0.491832	13,092		13,092	528	13,620
402050 SO Service Admin	614,719	0.514218	13,688		13,688	552	14,239
403000 JAIL	33,781,986	28.258942	752,217		752,217	30,312	782,529
403000 LOL - JAIL	4,665,470	3.902709	103,885		103,885	4,186	108,071
Schedule .4 Total for EXEC ADMIN	119,544,412	100.000000	2,661,874		2,661,874	107,264	2,769,138

Allocation Basis: SO Budgeted Appropriations
Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
402000 DISTRICT PATROL	117.00	45.525291	734,762		734,762	29,608	764,370
402000 LOL - LAW ENF SVCS	44.00	17.120623	276,321		276,321	11,135	287,455
402005 GF PATROL OPERATIONS	64.00	24.902724	401,921		401,921	16,196	418,117
402010 GF INVESTIGATIONS	32.00	12.451362	200,961		200,961	8,098	209,059
Schedule .4 Total for BUSINESS ADMIN	257.00	100.000000	1,613,964		1,613,964	65,037	1,679,001

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

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	6.00	1.415094	36,193		36,193	1,458	37,652
402000 DISTRICT PATROL	117.00	27.594340	705,771		705,771	28,440	734,211
402000 LOL - LAW ENF SVCS	44.00	10.377358	265,418		265,418	10,695	276,113
402005 GF PATROL OPERATIONS	64.00	15.094340	386,063		386,063	15,557	401,620
402010 GF INVESTIGATIONS	32.00	7.547170	193,031		193,031	7,779	200,810
402015 GF RECORDS	1.00	0.235849	6,032		6,032	243	6,275
402020 GF PUBLIC AFFAIRS	1.00	0.235849	6,032		6,032	243	6,275
402050 SO Service Admin	1.00	0.235849	6,032		6,032	243	6,275
403000 JAIL	140.00	33.018868	844,512		844,512	34,031	878,543
403000 LOL - JAIL	18.00	4.245283	108,580		108,580	4,375	112,955
Schedule .4 Total for TRAINING	424.00	100.000000	2,557,665		2,557,665	103,065	2,660,730

Allocation Basis: Number Of S.O. Certified Employees

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	130.00	46.762590	554,649		554,649	22,350	576,999
402000 LOL - LAW ENF SVCS	50.00	17.985612	213,326		213,326	8,596	221,923
402005 GF PATROL OPERATIONS	66.00	23.741007	281,591		281,591	11,347	292,938
402010 GF INVESTIGATIONS	32.00	11.510791	136,529		136,529	5,502	142,031
Schedule .4 Total for LAW ENFORCEMENT TECH	278.00	100.000000	1,186,095		1,186,095	47,795	1,233,890

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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
402000 DISTRICT PATROL	117.00	45.525291	583,153		583,153	23,499	606,652
402000 LOL - LAW ENF SVCS	44.00	17.120623	219,306		219,306	8,837	228,143
402005 GF PATROL OPERATIONS	64.00	24.902724	318,990		318,990	12,854	331,844
402010 GF INVESTIGATIONS	32.00	12.451362	159,495		159,495	6,427	165,922
Schedule .4 Total for PROF. STANDARDS	257.00	100.000000	1,280,944		1,280,944	51,617	1,332,561

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

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	122,177	84,525	0	37,652	0
402000 DISTRICT PATROL	3,474,564	792,332	764,370	734,211	576,999
402000 LOL - LAW ENF SVCS	1,356,669	343,034	287,455	276,113	221,923
402005 GF PATROL OPERATIONS	1,751,516	306,997	418,117	401,620	292,938
402010 GF INVESTIGATIONS	901,925	184,104	209,059	200,810	142,031
402015 GF RECORDS	58,168	51,892	0	6,275	0
402020 GF PUBLIC AFFAIRS	33,979	27,704	0	6,275	0
402030 GF CIVIL	35,515	35,515	0	0	0
402035 GF PERMITS	12,688	12,688	0	0	0
402040 GF FORENSICS	11,887	11,887	0	0	0
402045 GF EVIDENCE	13,620	13,620	0	0	0
402050 SO Service Admin	20,515	14,239	0	6,275	0
403000 JAIL	1,661,072	782,529	0	878,543	0
403000 LOL - JAIL	221,027	108,071	0	112,955	0
Direct Bill	0	0	0	0	0
Total	9,675,320	2,769,138	1,679,001	2,660,730	1,233,890

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 401000 SHERIFF'S OFFICE ADMIN

Receiving Department	PROF. STANDARDS
401000 LOL - S.O. ADMIN	0
402000 DISTRICT PATROL	606,652
402000 LOL - LAW ENF SVCS	228,143
402005 GF PATROL OPERATIONS	331,844
402010 GF INVESTIGATIONS	165,922
402015 GF RECORDS	0
402020 GF PUBLIC AFFAIRS	0
402030 GF CIVIL	0
402035 GF PERMITS	0
402040 GF FORENSICS	0
402045 GF EVIDENCE	0
402050 SO Service Admin	0
403000 JAIL	0
403000 LOL - JAIL	0
Direct Bill	0
Total	<u>1,332,561</u>

**WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 403005 JAIL ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,765,300			1,765,300
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total To Be Allocated:	1,765,300			1,765,300

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 403005 JAIL ADMIN

	Total	G&A	JAIL ADMIN.
Other Expense & Cost			
PERSONAL SERVICES	1,557,623	0	1,557,623
MATLS & SUPPLIES	156,277	0	156,277
INTERFUND EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
CONTINGENCY	51,400	51,400	0
LESS REVENUE	0	0	0
Departmental Total			
Expenditures Per Financial Statement	1,765,300		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,765,300	51,400	1,713,900
Allocation Step 1			
Reallocate Admin Costs		(51,400)	51,400
Unallocated Costs	0	0	0
1st Allocation	1,765,300	0	1,765,300
Allocation Step 2			
2nd Allocation	0	0	0
Total For 403005 JAIL ADMIN			
Schedule .3 Total	1,765,300	0	1,765,300

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.487211	8,601		8,601		8,601
403000 LOL - JAIL	19.50	9.500609	167,714		167,714		167,714
403010 JAIL HOUSING	106.75	52.009744	918,128		918,128		918,128
403025 JAIL INTAKE/RELEASE	78.00	38.002436	670,857		670,857		670,857
Schedule .4 Total for JAIL ADMIN.	205.25	100.000000	1,765,300		1,765,300	0	1,765,300

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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 403005 JAIL ADMIN

Receiving Department	Total	JAIL ADMIN.
403000 JAIL COMMISSARY	8,601	8,601
403000 LOL - JAIL	167,714	167,714
403010 JAIL HOUSING	918,128	918,128
403025 JAIL INTAKE/RELEASE	670,857	670,857
Direct Bill	0	0
Total	1,765,300	1,765,300

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 503000 JUVENILE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,282,484			2,282,484
Inbound Costs:				
101000 BOARD OF COMMIS	3,716	4,038	7,754	
151000 ADMIN OFFICE	20,297	2,973	23,271	
251000 COUNTY AUDITOR	3,703	257	3,960	
311000 DEI	5,809	749	6,559	
321000 COUNTY EMERGENCY MGMT	5,639	1,102	6,742	
351010 SS-ADMIN	2,713	1,276	3,990	
351500 FINANCIAL MGMT	7,676	852	8,528	
352000 HUMAN RESOURCE	32,104	3,672	35,776	
352500 INFO TECHNOLOGY SVCS	129,911	15,714	145,625	
353000 PURCHASING	350	21	371	
353500 FACILITIES MANAGEMENT	36,649	2,051	38,700	
357010 LIABILITY INSUR	20,281	297	20,578	
503000 JUVENILE ADMIN		418,418	418,418	
BUILDING DEPRECIATION		8,621	8,621	
Total Allocated Additions:	268,848	460,043	728,891	728,891
Total To Be Allocated:	2,551,332	460,043		3,011,375

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 503000 JUVENILE ADMIN

	Total	G&A	JUVENILE ADMIN
Other Expense & Cost			
PERSONNEL SERVICES	2,184,784	0	2,184,784
MATERIALS & SERVICES	28,700	0	28,700
OTHER EXPENSES	2,500	0	2,500
INTERFUND EXPENSES	0	0	0
CONTINGENCY	66,500	66,500	0
Departmental Total			
Expenditures Per Financial Statement	2,282,484		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,282,484	66,500	2,215,984
Allocation Step 1			
Inbound - All Others	268,848	268,848	0
Reallocate Admin Costs		(335,348)	335,348
Unallocated Costs	0	0	0
1st Allocation	2,551,332	0	2,551,332
Allocation Step 2			
Inbound - All Others	460,043	460,043	0
Reallocate Admin Costs		(460,043)	460,043
Unallocated Costs	0	0	0
2nd Allocation	460,043	0	460,043
Total For 503000 JUVENILE ADMIN			
Schedule .3 Total	3,011,375	0	3,011,375

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	6,742.00	67.420000	1,720,108		1,720,108	371,006	2,091,114
501005 LOL-JUVENILE BASIC SVCS	214.00	2.140000	54,598		54,598	11,776	66,375
501010 JUVENILE SHELTER CARE	179.00	1.790000	45,669		45,669	9,850	55,519
501015 JUV SECURE DETENTION	437.00	4.370000	111,493		111,493	24,048	135,541
501025 HOME DETENTION	39.00	0.390000	9,950		9,950	2,146	12,096
502000 CONCILIATION PROGRAM	94.00	0.940000	23,983		23,983	5,173	29,155
503000 JUVENILE ADMIN	1,640.00	16.400000	418,418		418,418		418,418
504005 DOWNSIZING	116.00	1.160000	29,595		29,595	6,383	35,979
504020 JUVENILE RESTITUTION	42.00	0.420000	10,716		10,716	2,311	13,027
505015 SUBSTANCE ABUSE PROGRAMS	311.00	3.110000	79,346		79,346	17,114	96,460
505020 COMM & VICTIM SVCS	54.00	0.540000	13,777		13,777	2,972	16,749
505025 SHELTER CARE SUPPLEMENT	132.00	1.320000	33,678		33,678	7,264	40,941
Schedule .4 Total for JUVENILE ADMIN	10,000.00	100.000000	2,551,332		2,551,332	460,043	3,011,375

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

**WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 503000 JUVENILE ADMIN**

Receiving Department	Total	JUVENILE ADMIN
501005 JUVENILE BASIC SERVICES	2,091,114	2,091,114
501005 LOL-JUVENILE BASIC SVCS	66,375	66,375
501010 JUVENILE SHELTER CARE	55,519	55,519
501015 JUV SECURE DETENTION	135,541	135,541
501025 HOME DETENTION	12,096	12,096
502000 CONCILIATION PROGRAM	29,155	29,155
503000 JUVENILE ADMIN	418,418	418,418
504005 DOWNSIZING	35,979	35,979
504020 JUVENILE RESTITUTION	13,027	13,027
505015 SUBSTANCE ABUSE PROGRAMS	96,460	96,460
505020 COMM & VICTIM SVCS	16,749	16,749
505025 SHELTER CARE SUPPLEMENT	40,941	40,941
Direct Bill	0	0
Total	3,011,375	3,011,375

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 703030 PUBLIC HEALTH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	651,082			651,082
Deductions:				
51495 TELEPHONE MONTHLY	0			
51515 OFFICE SPACE	39,556			
INTRADEPT CHARGES	420,216			
CAPITAL OUTLAY	0			
Total Deductions:	<u>459,772</u>			459,772
Inbound Costs:				
703030 PUBLIC HEALTH		150,511	150,511	
704005 HHS ADMIN		108,503	108,503	
Total Allocated Additions:		<u>259,015</u>	259,015	259,015
Total To Be Allocated:	<u>1,110,854</u>	<u>259,015</u>		<u>1,369,869</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 703030 PUBLIC HEALTH

	Total	G&A	DEPT ADMIN	PROF. SERVICES
Wages & Benefits				
SALARIES & WAGES	350,213	0	350,213	0
FRINGE BENEFITS	227,988	0	227,988	0
Other Expense & Cost				
51285 PROFESSIONAL SVCS	448,000	0	0	448,000
*51495 TELEPHONE MONTHLY	0	0	0	0
*51515 OFFICE SPACE	(39,556)	0	0	0
OTHER MATERIALS & SUPPLIES	65,653	0	65,653	0
OTHER SPEC EXPENSES	0	0	0	0
INTERDEPT CHARGES	0	0	0	0
*INTRADEPT CHARGES	(420,216)	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	19,000	19,000	0	0
Departmental Total				
Expenditures Per Financial Statement	651,082			
Deductions				
*Total Disallowed Costs	459,772	0	0	0
Functional Cost	1,110,854	19,000	643,854	448,000
Allocation Step 1				
Reallocate Admin Costs		(19,000)	11,204	7,796
Unallocated Costs	0	0	0	0
1st Allocation	1,110,854	0	655,058	455,796
Allocation Step 2				
Inbound - All Others	259,015	259,015	0	0
Reallocate Admin Costs		(259,015)	152,738	106,277
Unallocated Costs	0	0	0	0
2nd Allocation	259,015	0	152,738	106,277
Total For 703030 PUBLIC HEALTH				
Schedule .3 Total	1,369,869	0	807,796	562,073

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	2.23	2.230223	14,609		14,609	3,923	18,532
703005 ENVIRONMENT HEALTH	13.17	13.171317	86,280		86,280	23,167	109,446
703010 COMMUNICABLE DISEASE	16.47	16.471648	107,899		107,899	28,972	136,870
703015 MEDICAL EXAMINER	4.47	4.470447	29,284		29,284	7,863	37,147
703025 MATERNAL & CHILD HEALTH	15.42	15.421542	101,020		101,020	27,125	128,145
703030 PUBLIC HEALTH	13.16	13.161316	86,214		86,214		86,214
703035 HEPP	6.07	6.070607	39,766		39,766	10,677	50,443
703040 VITAL RECORDS	2.06	2.060206	13,496		13,496	3,624	17,119
703045 WIC	15.10	15.101510	98,924		98,924	26,562	125,485
703050 PH Emergency Preparedness	3.66	3.660366	23,978		23,978	6,438	30,416
705000 CHILDREN & FAMILY SVCS	8.18	8.180818	53,589		53,589	14,389	67,978
Schedule .4 Total for DEPT ADMIN	99.99	100.000000	655,058		655,058	152,738	807,796

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	13.17	14.117269	64,346		64,346	17,467	81,813
703010 COMMUNICABLE DISEASE	16.47	17.654626	80,469		80,469	21,844	102,313
703025 MATERNAL & CHILD HEALTH	15.42	16.529103	75,339		75,339	20,452	95,791
703030 PUBLIC HEALTH	13.16	14.106549	64,297		64,297		64,297
703035 HEPP	6.07	6.506592	29,657		29,657	8,051	37,707
703040 VITAL RECORDS	2.06	2.208168	10,065		10,065	2,732	12,797
703045 WIC	15.10	16.186086	73,776		73,776	20,027	93,803
703050 PH Emergency Preparedness	3.66	3.923250	17,882		17,882	4,854	22,736
705000 CHILDREN & FAMILY SVCS	8.18	8.768357	39,966		39,966	10,849	50,815
Schedule .4 Total for PROF. SERVICES	93.29	100.000000	455,796		455,796	106,277	562,073

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 703030 PUBLIC HEALTH

Receiving Department	Total	DEPT ADMIN	PROF. SERVICES
701000 EMERGENCY MEDICAL SVCS	18,532	18,532	0
703005 ENVIRONMENT HEALTH	191,260	109,446	81,813
703010 COMMUNICABLE DISEASE	239,184	136,870	102,313
703015 MEDICAL EXAMINER	37,147	37,147	0
703025 MATERNAL & CHILD HEALTH	223,935	128,145	95,791
703030 PUBLIC HEALTH	150,511	86,214	64,297
703035 HEPP	88,151	50,443	37,707
703040 VITAL RECORDS	29,916	17,119	12,797
703045 WIC	219,288	125,485	93,803
703050 PH Emergency Preparedness	53,152	30,416	22,736
705000 CHILDREN & FAMILY SVCS	118,793	67,978	50,815
Direct Bill	0	0	0
Total	1,369,869	807,796	562,073

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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, and HHS Director's time allocation.

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

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 704005 HHS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,423,188			2,423,188
Deductions:				
OTHER SPEC EXPENSES	-12,000			
Total Deductions:	-12,000			-12,000
Total To Be Allocated:	2,411,188			2,411,188

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 704005 HHS ADMIN

	Total	G&A	DEPT ADMIN	HHS DIRECTOR**
Wages & Benefits				
SALARIES & WAGES	1,660,912	0	1,660,912	0
FRINGE BENEFITS	565,198	0	565,198	0
Other Expense & Cost				
MATERIALS & SUPPLIES	114,478	0	114,478	0
*OTHER SPEC EXPENSES	12,000	0	0	0
CONTINGENCY	70,600	70,600	0	0
Departmental Total				
Expenditures Per Financial Statement	2,423,188			
Deductions				
*Total Disallowed Costs	(12,000)	0	0	0
Functional Cost	2,411,188	70,600	2,340,588	0
Allocation Step 1				
Reallocate Admin Costs		(70,600)	70,600	0
Unallocated Costs	0	0	0	0
1st Allocation	2,411,188	0	2,411,188	0
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 704005 HHS ADMIN				
Schedule .3 Total	2,411,188	0	2,411,188	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.75	0.750000	18,084		18,084		18,084
703005 ENVIRONMENT HEALTH	4.63	4.630000	111,638		111,638		111,638
703010 COMMUNICABLE DISEASE	5.79	5.790000	139,608		139,608		139,608
703015 MEDICAL EXAMINER	1.57	1.570000	37,856		37,856		37,856
703020 SOLID WASTE & RECYCLING	3.78	3.780000	91,143		91,143		91,143
703025 MATERNAL & CHILD HEALTH	5.34	5.340000	128,757		128,757		128,757
703030 PUBLIC HEALTH	4.50	4.500000	108,503		108,503		108,503
703035 HEPP	2.02	2.020000	48,706		48,706		48,706
703040 VITAL RECORDS	0.73	0.730000	17,602		17,602		17,602
703045 WIC	5.35	5.350000	128,999		128,999		128,999
703050 PH Emergency Preparedness	1.29	1.290000	31,104		31,104		31,104
704000 HHS ADMINISTRATION	3.33	3.330000	80,293		80,293		80,293
705000 CHILDREN & FAMILY SVCS	2.59	2.590000	62,450		62,450		62,450
706000 HUMAN SERVICES	0.47	0.470000	11,333		11,333		11,333
706010 MENTAL HEALTH SERVICES	12.28	12.280000	296,094		296,094		296,094
706015 CHILDREN'S HUMAN SERVICES	0.60	0.600000	14,467		14,467		14,467
706020 ALCOHOL & DRUG SERVICES	2.60	2.600000	62,691		62,691		62,691
706500 Developmental Disabilities Servc	20.43	20.430000	492,606		492,606		492,606
708500 HEALTH SHARE OREGON	0.55	0.550000	13,262		13,262		13,262
708700 COORDINATED CARE ORG	6.93	6.930000	167,095		167,095		167,095
709000 ANIMAL SERVICES	5.46	5.460000	131,651		131,651		131,651
751000 VETERANS SERVICES	2.41	2.410000	58,110		58,110		58,110
752000 AGENCY ON AGING	6.60	6.600000	159,138		159,138		159,138
Schedule .4 Total for DEPT ADMIN	100.00	100.000000	2,411,188		2,411,188	0	2,411,188

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

Allocation Source: Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .4 - Detail Activity Allocations
For Department 704005 HHS ADMIN

Activity - HHS DIRECTOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
703020 SOLID WASTE & RECYCLING	100	100.000000	0		0		0
Schedule .4 Total for HHS DIRECTOR	100	100.000000	0		0		0

Allocation Basis: Time Allocation
Allocation Source: HHS Records

**WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department 704005 HHS ADMIN**

Receiving Department	Total	DEPT ADMIN
701000 EMERGENCY MEDICAL SVCS	18,084	18,084
703005 ENVIRONMENT HEALTH	111,638	111,638
703010 COMMUNICABLE DISEASE	139,608	139,608
703015 MEDICAL EXAMINER	37,856	37,856
703020 SOLID WASTE & RECYCLING	91,143	91,143
703025 MATERNAL & CHILD HEALTH	128,757	128,757
703030 PUBLIC HEALTH	108,503	108,503
703035 HEPP	48,706	48,706
703040 VITAL RECORDS	17,602	17,602
703045 WIC	128,999	128,999
703050 PH Emergency Preparedness	31,104	31,104
704000 HHS ADMINISTRATION	80,293	80,293
705000 CHILDREN & FAMILY SVCS	62,450	62,450
706000 HUMAN SERVICES	11,333	11,333
706010 MENTAL HEALTH SERVICES	296,094	296,094
706015 CHILDREN'S HUMAN SERVICES	14,467	14,467
706020 ALCOHOL & DRUG SERVICES	62,691	62,691
706500 Developmental Disabilities Servic	492,606	492,606
708500 HEALTH SHARE OREGON	13,262	13,262
708700 COORDINATED CARE ORG	167,095	167,095
709000 ANIMAL SERVICES	131,651	131,651
751000 VETERANS SERVICES	58,110	58,110
752000 AGENCY ON AGING	159,138	159,138
Direct Bill	0	0
Total	2,411,188	2,411,188

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .1 - Nature and Extent of Services
For Department 706005 HUMAN SVCS ADMIN

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department 706005 HUMAN SVCS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,749,082			1,749,082
Deductions:				
51280 - Services -contract, government,	0			
53010 - Interdpt chg-indirect charges	-909,675			
53030 - Interdpt chg-ITS capital	-100			
53505 - Intradpt chg - General	0			
53510 - Intradpt chg-Departmental	-330,156			
CAPITAL OUTLAY	0			
Total Deductions:	<u>-1,239,931</u>			<u>-1,239,931</u>
Total To Be Allocated:	<u>509,151</u>			<u>509,151</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department 706005 HUMAN SVCS ADMIN

	Total	G&A	HSO ADMIN	DEPT ADMIN**
Wages & Benefits				
SALARIES & WAGES	273,076	0	0	273,076
FRINGE BENEFITS	120,778	0	0	120,778
Other Expense & Cost				
*51280 - Services -contract, government,	0	0	0	0
51285 - Services -contract, government,	15,467	0	0	15,467
OTHER MATERIALS & SUPPLIES	46,430	0	0	46,430
OTHER EXPENDITURES	2,500	0	0	2,500
INTERFUND EXPENSES	0	0	0	0
*53010 - Interdpt chg-indirect charges	909,675	0	0	0
53025 - Interdpt chg-storage space - arch	0	0	0	0
*53030 - Interdpt chg-ITS capital	100	0	0	0
*53505 - Intradpt chg - General	0	0	0	0
*53510 - Intradpt chg-Departmental	330,156	0	0	0
*CAPITAL OUTLAY	0	0	0	0
CONTINGENCY	50,900	50,900	0	0
Departmental Total				
Expenditures Per Financial Statement	1,749,082			
Deductions				
*Total Disallowed Costs	(1,239,931)	0	0	0
Functional Cost	509,151	50,900	0	458,251
Allocation Step 1				
Reallocate Admin Costs		(50,900)	0	50,900
Unallocated Costs	(509,151)	0	0	(509,151)
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 23-24
Based on the Adopted Budget from FY 22-23
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
708500 HEALTH SHARE OREGON	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 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEBT INTEREST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,453			20,453
Total To Be Allocated:	20,453			20,453

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	10,577	0	10,577
PSB - Clean Water Services space	9,276	0	9,276
CONTINGENCY	600	600	0
Departmental Total			
Expenditures Per Financial Statement	20,453		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	20,453	600	19,853
Allocation Step 1			
Reallocate Admin Costs		(600)	600
Unallocated Costs	0	0	0
1st Allocation	20,453	0	20,453
Allocation Step 2			
2nd Allocation	0	0	0
Total For BUILDING DEBT INTEREST			
Schedule .3 Total	20,453	0	20,453

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	79		79		79
151000 ADMIN OFFICE	5,019	1.721258	352		352		352
201000 COUNTY COUNSEL	4,648	1.594024	326		326		326
251000 COUNTY AUDITOR	595	0.204054	42		42		42
301000 ELECTIONS	9,868	3.384215	692		692		692
302000 ASSESSMENT & TAXATION	19,689	6.752312	1,381		1,381		1,381
351010 SS-ADMIN	1,175	0.402964	82		82		82
351500 FINANCIAL MGMT	3,351	1.149220	235		235		235
352000 HUMAN RESOURCE	6,255	2.145143	439		439		439
352500 INFO TECHNOLOGY SVCS	14,911	5.113705	1,046		1,046		1,046
353000 PURCHASING	784	0.268872	55		55		55
353500 FACILITIES MANAGEMENT	15,657	5.369544	1,098		1,098		1,098
354500 INTERNAL SERVICES	6,285	2.155431	441		441		441
401000 SHERIFF'S OFFICE ADMIN	4,052	1.389627	284		284		284
402000 DISTRICT PATROL	9,155	3.139693	642		642		642
402000 LOL - LAW ENF SVCS	1,801	0.617650	126		126		126
451000 DISTRICT ATTORNEY	20,050	6.876117	1,406		1,406		1,406
451000 LOL-DISTRICT ATTORNEY	4,802	1.646839	337		337		337
501000 JUVENILE	14,118	4.841746	990		990		990
501000 LOL-JUVENILE	600	0.205769	42		42		42
551000 COMMUNITY CORRECTIONS	14,422	4.946003	1,012		1,012		1,012
551500 LOL COMM CORRECTIONS	2,716	0.931448	191		191		191
601000 LONG RANGE PLANNING	4,168	1.429409	292		292		292
602000 CURRENT PLANNING	5,093	1.746637	357		357		357
602000 BUILDING SERVICES	8,642	2.963761	606		606		606
603000 SURVEY PUBLIC LAND CNR	1,127	0.386503	79		79		79
603000 SURVEY	1,053	0.361125	74		74		74
604000 LUT ADMINISTRATION	3,250	1.114583	228		228		228
703000 PUBLIC HEALTH	17,844	6.119572	1,252		1,252		1,252
704000 HHS ADMINISTRATION	2,290	0.785352	161		161		161
801000 WASH CO JUSTICE COURT	4,340	1.488396	304		304		304
971000 COOP LIBRARY SERVICES	3,867	1.326182	271		271		271
STATE COURTS	78,842	27.038744	5,530		5,530		5,530
Schedule .4 Total for BLDG DEBT INTEREST	291,589	100.000000	20,453		20,453	0	20,453

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total	BLDG DEBT INTEREST
101000 BOARD OF COMMIS	79	79
151000 ADMIN OFFICE	352	352
201000 COUNTY COUNSEL	326	326
251000 COUNTY AUDITOR	42	42
301000 ELECTIONS	692	692
302000 ASSESSMENT & TAXATION	1,381	1,381
351010 SS-ADMIN	82	82
351500 FINANCIAL MGMT	235	235
352000 HUMAN RESOURCE	439	439
352500 INFO TECHNOLOGY SVCS	1,046	1,046
353000 PURCHASING	55	55
353500 FACILITIES MANAGEMENT	1,098	1,098
354500 INTERNAL SERVICES	441	441
401000 SHERIFF'S OFFICE ADMIN	284	284
402000 DISTRICT PATROL	642	642
402000 LOL - LAW ENF SVCS	126	126
451000 DISTRICT ATTORNEY	1,406	1,406
451000 LOL-DISTRICT ATTORNEY	337	337
501000 JUVENILE	990	990
501000 LOL-JUVENILE	42	42
551000 COMMUNITY CORRECTIONS	1,012	1,012
551500 LOL COMM CORRECTIONS	191	191
601000 LONG RANGE PLANNING	292	292
602000 CURRENT PLANNING	357	357
602000 BUILDING SERVICES	606	606
603000 SURVEY PUBLIC LAND CNR	79	79
603000 SURVEY	74	74
604000 LUT ADMINISTRATION	228	228
703000 PUBLIC HEALTH	1,252	1,252
704000 HHS ADMINISTRATION	161	161
801000 WASH CO JUSTICE COURT	304	304
971000 COOP LIBRARY SERVICES	271	271
STATE COURTS	5,530	5,530
Direct Bill	0	0
Total	20,453	20,453

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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 23-24
Based on the Adopted Budget from FY 22-23
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,087,319			6,087,319
Total To Be Allocated:	6,087,319			6,087,319

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	G&A	BUILDING & COMPONENT	GF EQUIPMENT
Other Expense & Cost				
BLDG & COMPONENT DEPRECIATION	4,681,264	0	4,681,264	0
GF EQUIPMENT DEPRECIATION	1,228,755	0	0	1,228,755
CONTINGENCY	177,300	177,300	0	0
Departmental Total				
Expenditures Per Financial Statement	6,087,319			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
	6,087,319	177,300	4,681,264	1,228,755
Allocation Step 1				
Reallocate Admin Costs		(177,300)	140,437	36,863
Unallocated Costs	0	0	0	0
1st Allocation	6,087,319	0	4,821,701	1,265,618
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For BUILDING DEPRECIATION				
Schedule .3 Total	6,087,319	0	4,821,701	1,265,618

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	0.116195	5,603		5,603		5,603
151000 ADMIN OFFICE	5,697	0.564332	27,210		27,210		27,210
201000 COUNTY COUNSEL	5,233	0.518369	24,994		24,994		24,994
251000 COUNTY AUDITOR	1,394	0.138086	6,658		6,658		6,658
301000 ELECTIONS	17,454	1.728952	83,365		83,365		83,365
302000 ASSESSMENT & TAXATION	22,407	2.219585	107,022		107,022		107,022
311000 DEI	787	0.077958	3,759		3,759		3,759
321000 COUNTY EMERGENCY MGMT	2,788	0.276173	13,316		13,316		13,316
351010 SS-ADMIN	6,433	0.637238	30,726		30,726		30,726
351500 FINANCIAL MGMT	3,789	0.375329	18,097		18,097		18,097
352000 HUMAN RESOURCE	3,620	0.358589	17,290		17,290		17,290
352500 INFO TECHNOLOGY SVCS	13,631	1.350255	65,105		65,105		65,105
353000 PURCHASING	1,340	0.132737	6,400		6,400		6,400
353500 FACILITIES MANAGEMENT	18,896	1.871794	90,252		90,252		90,252
354000 FLEET MANAGEMENT	7,085	0.701824	33,840		33,840		33,840
354500 INTERNAL SERVICES	4,871	0.482510	23,265		23,265		23,265
356005 PARKS	9,709	0.961751	46,373		46,373		46,373
356010 METZGER PARK	3,907	0.387018	18,661		18,661		18,661
357500 RISK MANAGEMENT	1,840	0.182266	8,788		8,788		8,788
401000 SHERIFF'S OFFICE ADMIN	29,351	2.907442	140,188		140,188		140,188
401000 LOL - S.O. ADMIN	9,079	0.899345	43,364		43,364		43,364
402000 LAW ENF SVCS	62,544	6.195463	298,727		298,727		298,727
402000 DISTRICT PATROL	32,808	3.249884	156,700		156,700		156,700
402000 LOL - LAW ENF SVCS	13,126	1.300231	62,693		62,693		62,693
403000 JAIL	254,910	25.250790	1,217,518		1,217,518		1,217,518
403000 JAIL COMMISSARY	185	0.018326	884		884		884
403000 LOL - JAIL	20,722	2.052673	98,974		98,974		98,974
403500 JAIL HEALTH CARE	177	0.017533	845		845		845
451000 DISTRICT ATTORNEY	27,474	2.721510	131,223		131,223		131,223
451000 LOL-DISTRICT ATTORNEY	5,777	0.572256	27,592		27,592		27,592
501000 JUVENILE	18,293	1.812062	87,372		87,372		87,372
501000 LOL-JUVENILE	1,354	0.134124	6,467		6,467		6,467
502000 CONCILIATION PROGRAM	564	0.055869	2,694		2,694		2,694
503000 JUVENILE ADMIN	1,805	0.178799	8,621		8,621		8,621
504000 JUVENILE GRANTS	564	0.055869	2,694		2,694		2,694
505000 STATE HIGH-RISK PREVENT	2,539	0.251507	12,127		12,127		12,127
551000 COMMUNITY CORRECTIONS	55,709	5.518403	266,081		266,081		266,081
551500 LOL COMM CORRECTIONS	26,019	2.577381	124,274		124,274		124,274
601000 LONG RANGE PLANNING	6,227	0.616832	29,742		29,742		29,742
602000 CURRENT PLANNING	5,374	0.532336	25,668		25,668		25,668
602000 BUILDING SERVICES	10,320	1.022275	49,291		49,291		49,291
603000 ENGINEERING	10,226	1.012964	48,842		48,842		48,842
603000 SURVEY PUBLIC LAND CNR	629	0.062307	3,004		3,004		3,004
603000 SURVEY	1,933	0.191478	9,233		9,233		9,233
604000 LUT ADMINISTRATION	6,211	0.615247	29,665		29,665		29,665
605000 CAPITAL PROJECT MGMT	9,933	0.983940	47,443		47,443		47,443
606000 LUT OPS & MAINT	22,688	2.247420	108,364		108,364		108,364
651000 HOUSING SERVICES	10,640	1.053974	50,819		50,819		50,819
653000 Metro SHS	17,846	1.767783	85,237		85,237		85,237
701000 EMERGENCY MEDICAL SVCS	446	0.044180	2,130		2,130		2,130
703000 PUBLIC HEALTH	34,793	3.446513	166,181		166,181		166,181
704000 HHS ADMINISTRATION	2,258	0.223672	10,785		10,785		10,785

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1,233	0.122138	5,889		5,889		5,889
706000 HUMAN SERVICES	8,909	0.882505	42,552		42,552		42,552
706500 Developmental Disabilities Servc	16,694	1.653669	79,735		79,735		79,735
708900 MH URGENT CARE CTR	10,239	1.014251	48,904		48,904		48,904
709000 ANIMAL SERVICES	8,967	0.888250	42,829		42,829		42,829
751000 VETERANS SERVICES	3,407	0.337489	16,273		16,273		16,273
752000 AGENCY ON AGING	2,812	0.278550	13,431		13,431		13,431
801000 WASH CO JUSTICE COURT	4,377	0.433575	20,906		20,906		20,906
851000 LAW LIBRARY	3,759	0.372358	17,954		17,954		17,954
901000 COMMUNITY DEVELOPMENT	1,513	0.149874	7,226		7,226		7,226
902000 HOME FUND	320	0.031698	1,528		1,528		1,528
903000 AIR QUALITY	311	0.030807	1,485		1,485		1,485
951000 AGRICULTURE	6,570	0.650809	31,380		31,380		31,380
961000 WATERMASTER	1,810	0.179294	8,645		8,645		8,645
971000 COOP LIBRARY SERVICES	7,392	0.732234	35,306		35,306		35,306
971015 WEST SLOPE LIBRARY	1,000	0.099058	4,776		4,776		4,776
981000 FAIR COMPLEX	300	0.029717	1,433		1,433		1,433
984000 EVENT CENTER OPS	11,581	1.147187	55,314		55,314		55,314
RIDE CONNECTION	241	0.023873	1,151		1,151		1,151
STATE COURTS	82,103	8.132931	392,146		392,146		392,146
TUALATIN RIVER WATERSHED COUNCIL	241	0.023873	1,151		1,151		1,151
VISION ACTION NETWORK	812	0.080435	3,878		3,878		3,878
WCCCA (911 Center)	344	0.034076	1,643		1,643		1,643
Schedule .4 Total for BUILDING & COMPONENT	1,009,513	100.000000	4,821,701		4,821,701	0	4,821,701

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
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	1.144899	14,490		14,490		14,490
302000 ASSESSMENT & TAXATION	3,497	0.284597	3,602		3,602		3,602
321000 COUNTY EMERGENCY MGMT	1,904	0.154954	1,961		1,961		1,961
352500 INFO TECHNOLOGY SVCS	1,072,793	87.307314	1,104,977		1,104,977		1,104,977
353500 FACILITIES MANAGEMENT	79,063	6.434399	81,435		81,435		81,435
356005 PARKS	5,447	0.443294	5,610		5,610		5,610
401000 SHERIFF'S OFFICE ADMIN	1,745	0.142014	1,797		1,797		1,797
402000 LAW ENF SVCS	14,493	1.179487	14,928		14,928		14,928
403000 JAIL	30,516	2.483489	31,431		31,431		31,431
451000 DISTRICT ATTORNEY	1,289	0.104903	1,328		1,328		1,328
501000 JUVENILE	623	0.050702	642		642		642
703000 PUBLIC HEALTH	3,317	0.269948	3,417		3,417		3,417
Schedule .4 Total for GF EQUIPMENT	1,228,755	100.000000	1,265,618		1,265,618	0	1,265,618

Allocation Basis: Cost Of Equipment By Org Unit (General Fund)
Allocation Source: Fixed Asset Report

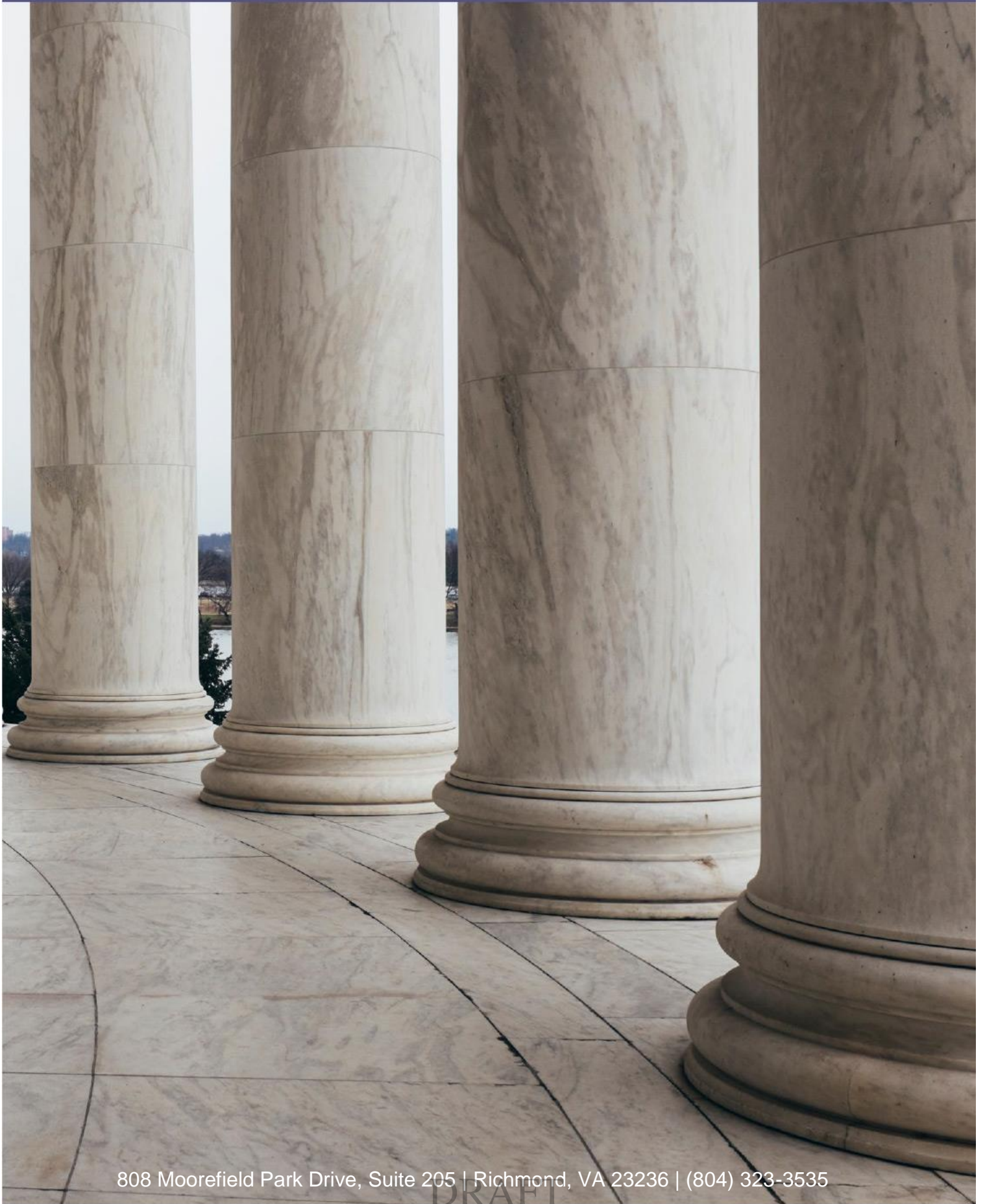
WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
101000 BOARD OF COMMISS	5,603	5,603	0
151000 ADMIN OFFICE	27,210	27,210	0
201000 COUNTY COUNSEL	24,994	24,994	0
251000 COUNTY AUDITOR	6,658	6,658	0
301000 ELECTIONS	97,855	83,365	14,490
302000 ASSESSMENT & TAXATION	110,624	107,022	3,602
311000 DEI	3,759	3,759	0
321000 COUNTY EMERGENCY MGMT	15,277	13,316	1,961
351010 SS-ADMIN	30,726	30,726	0
351500 FINANCIAL MGMT	18,097	18,097	0
352000 HUMAN RESOURCE	17,290	17,290	0
352500 INFO TECHNOLOGY SVCS	1,170,082	65,105	1,104,977
353000 PURCHASING	6,400	6,400	0
353500 FACILITIES MANAGEMENT	171,687	90,252	81,435
354000 FLEET MANAGEMENT	33,840	33,840	0
354500 INTERNAL SERVICES	23,265	23,265	0
356005 PARKS	51,983	46,373	5,610
356010 METZGER PARK	18,661	18,661	0
357500 RISK MANAGEMENT	8,788	8,788	0
401000 SHERIFF'S OFFICE ADMIN	141,986	140,188	1,797
401000 LOL - S.O. ADMIN	43,364	43,364	0
402000 LAW ENF SVCS	313,655	298,727	14,928
402000 DISTRICT PATROL	156,700	156,700	0
402000 LOL - LAW ENF SVCS	62,693	62,693	0
403000 JAIL	1,248,949	1,217,518	31,431
403000 JAIL COMMISSARY	884	884	0
403000 LOL - JAIL	98,974	98,974	0
403500 JAIL HEALTH CARE	845	845	0
451000 DISTRICT ATTORNEY	132,551	131,223	1,328
451000 LOL-DISTRICT ATTORNEY	27,592	27,592	0
501000 JUVENILE	88,014	87,372	642
501000 LOL-JUVENILE	6,467	6,467	0
502000 CONCILIATION PROGRAM	2,694	2,694	0
503000 JUVENILE ADMIN	8,621	8,621	0
504000 JUVENILE GRANTS	2,694	2,694	0
505000 STATE HIGH-RISK PREVENT	12,127	12,127	0
551000 COMMUNITY CORRECTIONS	266,081	266,081	0
551500 LOL COMM CORRECTIONS	124,274	124,274	0
601000 LONG RANGE PLANNING	29,742	29,742	0
602000 CURRENT PLANNING	25,668	25,668	0
602000 BUILDING SERVICES	49,291	49,291	0
603000 ENGINEERING	48,842	48,842	0
603000 SURVEY PUBLIC LAND CNR	3,004	3,004	0
603000 SURVEY	9,233	9,233	0
604000 LUT ADMINISTRATION	29,665	29,665	0
605000 CAPITAL PROJECT MGMT	47,443	47,443	0
606000 LUT OPS & MAINT	108,364	108,364	0
651000 HOUSING SERVICES	50,819	50,819	0
653000 Metro SHS	85,237	85,237	0
701000 EMERGENCY MEDICAL SVCS	2,130	2,130	0
703000 PUBLIC HEALTH	169,597	166,181	3,417
704000 HHS ADMINISTRATION	10,785	10,785	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 23-24
Based on the Adopted Budget from FY 22-23
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
705000 CHILDREN & FAMILY SVCS	5,889	5,889	0
706000 HUMAN SERVICES	42,552	42,552	0
706500 Developmental Disabilities Servic	79,735	79,735	0
708900 MH URGENT CARE CTR	48,904	48,904	0
709000 ANIMAL SERVICES	42,829	42,829	0
751000 VETERANS SERVICES	16,273	16,273	0
752000 AGENCY ON AGING	13,431	13,431	0
801000 WASH CO JUSTICE COURT	20,906	20,906	0
851000 LAW LIBRARY	17,954	17,954	0
901000 COMMUNITY DEVELOPMENT	7,226	7,226	0
902000 HOME FUND	1,528	1,528	0
903000 AIR QUALITY	1,485	1,485	0
951000 AGRICULTURE	31,380	31,380	0
961000 WATERMASTER	8,645	8,645	0
971000 COOP LIBRARY SERVICES	35,306	35,306	0
971015 WEST SLOPE LIBRARY	4,776	4,776	0
981000 FAIR COMPLEX	1,433	1,433	0
984000 EVENT CENTER OPS	55,314	55,314	0
RIDE CONNECTION	1,151	1,151	0
STATE COURTS	392,146	392,146	0
TUALATIN RIVER WATERSHED COUNCIL	1,151	1,151	0
VISION ACTION NETWORK	3,878	3,878	0
WCCCA (911 Center)	1,643	1,643	0
Direct Bill	0	0	0
Total	6,087,319	4,821,701	1,265,618

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