



Washington County, Oregon

County-Wide - Full Cost

Department of Support Services Finance Division

Cost Allocation Plan

Based on Budget expenditures for
Fiscal Year 2020 – 2021

Washington County, Oregon

County-Wide - Full Cost

Department of Support Services

Finance Division

Cost Allocation Plan

Based on Budget expenditures for
Fiscal Year 2020 – 2021

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

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

1. All costs included in this proposal dated October 28, 2019 to establish cost allocations or billings for the fiscal year ended June 30, 2021 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 Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Washington County, Oregon

Governmental Unit


Signature

Jack Liang

Name of Official

Chief Finance Officer

Title

October 28, 2019

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.

E-mail certificate along with your indirect cost proposal to your assigned Regional Cost Allocation Services office.

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All Monetary Values are US Dollars



MAXCAP 2019 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

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Section A: Cost Allocation Methodology and Process

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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) 2021.

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

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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	1,713	2,275	0	383
151000 ADMIN OFFICE	0	3,792	0	0	927
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	5,942	0	0	1,425
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	1,401	1,859	0	314
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	6,914	5,540	0	1,318
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	44,313	0	0	0	0
353000 PURCHASING	0	975	0	0	248
353500 FACILITIES 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 2021	44,313	20,737	9,674	0	4,615
Roll Forwards	145	(472)	0	0	(221)
Fixed Costs	44,458	20,265	9,674	0	4,394

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Schedule A - Allocated Costs By Department

Central Service Departments	301000 ELECTIONS	302000 ASSESSMENT & TAXATION	311000 COMMUNITY ENGAGEMENT	354000 FLEET MANAGEMENT	354100 FLEET REPLACEMENT
101000 BOARD OF COMMIS	4,030	35,435	2,044	8,437	4,715
151000 ADMIN OFFICE	10,256	96,719	5,406	23,081	27,734
201000 COUNTY COUNSEL	6,946	304,344	0	1,300	0
251000 COUNTY AUDITOR	4,594	27,271	1,578	4,992	17,921
302020 A&T-SS	260,915	1,500,270	0	0	0
321000 COUNTY EMERGENCY MGMT	3,298	29,077	1,675	6,908	3,862
351010 SS-ADMIN	1,909	20,747	1,142	69,270	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	16,997	157,917	7,965	62,010	15,993
352000 HUMAN RESOURCE	19,677	213,672	11,799	51,106	0
352500 INFO TECHNOLOGY SVCS	240,129	1,704,568	50,027	174,138	0
353000 PURCHASING	1,616	5,953	1,481	17,665	837
353500 FACILITIES MANAGEMENT	0	392,036	16,520	62,626	0
357010 LIABILITY INSUR	10,042	93,883	5,231	24,172	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	2,642	5,271	0	0	0
BUILDING DEPRECIATION	15,347	93,836	3,175	9,057	0
Allocated Costs for Fiscal 2021	598,398	4,680,999	108,043	514,762	71,062
Roll Forwards	(50,468)	(208,260)	(7,047)	(28,975)	(2,759)
Fixed Costs	547,930	4,472,739	100,996	485,787	68,303

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Central Service Departments	354500 INTERNAL SERVICES	355500 BLDG EQUIP REPLACEMENT	356005 PARKS	356010 METZGER PARK	357005 LIFE INSURANCE
101000 BOARD OF COMMIS	2,886	1,609	3,165	96	286
151000 ADMIN OFFICE	7,921	3,876	8,390	279	848
201000 COUNTY COUNSEL	53	0	0	0	0
251000 COUNTY AUDITOR	1,797	2,524	156	17	563
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	2,365	1,316	2,590	76	233
351010 SS-ADMIN	23,075	0	1,695	17	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	26,264	5,004	35,151	5,084	3,684
352000 HUMAN RESOURCE	13,762	0	17,509	193	0
352500 INFO TECHNOLOGY SVCS	51,762	0	78,146	1,444	0
353000 PURCHASING	4,886	486	5,345	1,702	419
353500 FACILITIES MANAGEMENT	119,165	0	30,935	81,151	0
357010 LIABILITY INSUR	16,402	0	37,682	5,671	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	1,682	0	0	0	0
BUILDING DEPRECIATION	22,857	0	33,291	19,678	0
Allocated Costs for Fiscal 2021	294,877	14,815	254,055	115,408	6,033
Roll Forwards	(15,804)	(1,807)	(14,356)	(2,286)	(291)
Fixed Costs	279,073	13,008	239,699	113,122	5,742

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Central Service Departments	357005 MEDICAL INSURANCE	357005 UNEMPLOYMENT INS	357010 WORKERS COMP INSURANCE	358000 ITS CAPITAL ACQUISITION	358000 FACILITIES CAPITAL PROJ
101000 BOARD OF COMMIS	23,680	146	1,351	4,570	6,479
151000 ADMIN OFFICE	56,394	1,062	6,329	10,985	15,575
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	36,513	653	4,088	7,114	10,059
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	19,407	119	1,105	3,741	5,304
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	607,871	0	0
351500 FINANCIAL MGMT	64,550	3,099	12,211	28,492	27,042
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	2,720	134	637	14,197	10,506
353500 FACILITIES 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 2021	203,264	5,213	633,592	69,099	74,965
Roll Forwards	(9,846)	(258)	(45,386)	(2,814)	(37,195)
Fixed Costs	193,418	4,955	588,206	66,285	37,770

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Central Service Departments	358000 GREENSPACE CAP PROJ.	358000 EMERGENCY COMM SYS	401000 LOL - S.O. ADMIN	402000 LAW ENF SVCS	402000 DISTRICT PATROL
101000 BOARD OF COMMIS	199	16,329	5,233	54,614	54,356
151000 ADMIN OFFICE	437	25,155	14,183	147,529	145,998
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	248	16,281	2,114	55,464	26,599
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	162	13,380	4,292	44,815	44,599
351010 SS-ADMIN	0	0	2,865	29,342	27,461
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	934	41,187	10,194	145,606	95,574
352000 HUMAN RESOURCE	0	0	31,485	347,082	336,198
352500 INFO TECHNOLOGY SVCS	0	0	151,339	1,801,515	1,294,235
353000 PURCHASING	150	2,108	1,075	17,449	12,174
353500 FACILITIES MANAGEMENT	0	0	29,487	325,158	368,536
357010 LIABILITY INSUR	0	0	42,609	638,401	735,320
401000 SHERIFF'S OFFICE ADMIN	0	0	151,361	0	2,365,981
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	2,451
BUILDING DEPRECIATION	0	0	5,663	76,025	69,510
Allocated Costs for Fiscal 2021	2,130	114,440	451,900	3,683,000	5,578,992
Roll Forwards	(146)	(12,113)	(15,593)	(229,915)	(336,290)
Fixed Costs	1,984	102,327	436,307	3,453,085	5,242,702

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Central Service Departments	402000 LOL - LAW ENF SVCS	402005 GF PATROL OPERATIONS	402010 GF INVESTIGATIONS	402015 GF RECORDS	402020 GF PUBLIC AFFAIRS
101000 BOARD OF COMMIS	23,968	0	0	0	0
151000 ADMIN OFFICE	64,271	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	11,937	0	0	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	19,655	0	0	0	0
351010 SS-ADMIN	11,994	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	49,456	0	0	0	0
352000 HUMAN RESOURCE	146,315	0	0	0	0
352500 INFO TECHNOLOGY SVCS	758,772	0	0	0	0
353000 PURCHASING	5,701	0	0	0	0
353500 FACILITIES MANAGEMENT	188,590	0	0	0	0
357010 LIABILITY INSUR	341,144	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	978,071	1,138,382	587,025	124,499	56,885
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	482	0	0	0	0
BUILDING DEPRECIATION	36,165	0	0	0	0
Allocated Costs for Fiscal 2021	2,636,521	1,138,382	587,025	124,499	56,885
Roll Forwards	(143,876)	(57,031)	(32,808)	(7,482)	(3,194)
Fixed Costs	2,492,645	1,081,351	554,217	117,017	53,691

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Central Service Departments	402030 GF CIVIL	402035 GF PERMITS	402040 GF FORENSICS	402045 GF EVIDENCE	402050 SO Service Admin
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
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC 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
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	78,643	31,744	21,082	28,276	29,936
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 2021	78,643	31,744	21,082	28,276	29,936
Roll Forwards	(4,832)	(1,936)	(1,639)	(1,287)	0
Fixed Costs	73,811	29,808	19,443	26,989	29,936

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Central Service Departments	403000 JAIL	403000 JAIL COMMISSARY	403000 LOL - JAIL	403010 JAIL HOUSING	403025 JAIL INTAKE/RELEASE
101000 BOARD OF COMMIS	69,203	372	6,002	0	0
151000 ADMIN OFFICE	185,196	2,352	15,824	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	61,814	134	2,933	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	57,025	300	4,918	0	0
351010 SS-ADMIN	38,388	188	2,960	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	119,493	2,155	13,922	0	0
352000 HUMAN RESOURCE	453,390	1,955	35,448	0	0
352500 INFO TECHNOLOGY SVCS	2,275,176	8,735	173,973	0	0
353000 PURCHASING	21,124	181	2,874	0	0
353500 FACILITIES MANAGEMENT	4,249,627	2,926	34,620	0	0
357010 LIABILITY INSUR	655,064	872	45,168	0	0
401000 SHERIFF'S OFFICE ADMIN	2,343,706	0	212,052	0	0
403005 JAIL ADMIN	0	7,090	109,930	792,560	560,288
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	1,047,071	698	8,212	0	0
Allocated Costs for Fiscal 2021	11,576,277	27,958	668,836	792,560	560,288
Roll Forwards	(623,232)	(2,007)	(41,991)	(66,147)	(48,798)
Fixed Costs	10,953,045	25,951	626,845	726,413	511,490

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Central Service Departments	403500 JAIL HEALTH CARE	404000 COURT SECURITY FUND	406005 TRI-MET CONTRACT	406030 GASTON LAW ENF SVCS	406035 BANKS CONTRACT
101000 BOARD OF COMMIS	3,207	341	1,469	0	0
151000 ADMIN OFFICE	29	1,062	3,957	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	71	653	86	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	2,631	278	1,205	0	0
351010 SS-ADMIN	0	0	761	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	8,711	9,469	3,467	0	0
352000 HUMAN RESOURCE	0	0	9,338	0	0
352500 INFO TECHNOLOGY SVCS	250	0	25,896	0	0
353000 PURCHASING	216	248	15	0	0
353500 FACILITIES MANAGEMENT	2,795	0	0	0	0
357010 LIABILITY INSUR	166	0	4,561	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	1,834	0	0	0	0
Allocated Costs for Fiscal 2021	19,910	12,051	50,755	0	0
Roll Forwards	(1,487)	(438)	(3,188)	0	0
Fixed Costs	18,423	11,613	47,567	0	0

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Central Service Departments	406050 WIN Contracts	406060 TASKFORCE REIMBURSABLES	406065 CORNELIUS LAW ENF SVCS	409000 FORFEITURES	451000 DISTRICT ATTORNEY
101000 BOARD OF COMMIS	34	294	0	0	33,492
151000 ADMIN OFFICE	81	654	0	0	89,851
201000 COUNTY COUNSEL	0	0	0	13,088	7,331
251000 COUNTY AUDITOR	6	53	0	0	29,686
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	25	238	0	0	27,476
351010 SS-ADMIN	0	0	0	0	18,547
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	1,648	2,606	0	0	62,231
352000 HUMAN RESOURCE	0	0	0	0	191,025
352500 INFO TECHNOLOGY SVCS	0	0	0	0	1,056,179
353000 PURCHASING	756	33	0	0	7,205
353500 FACILITIES MANAGEMENT	0	0	0	0	484,695
357010 LIABILITY INSUR	0	0	4,061	19,372	96,342
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	5,367
BUILDING DEPRECIATION	0	0	0	0	95,157
Allocated Costs for Fiscal 2021	2,550	3,878	4,061	32,460	2,204,584
Roll Forwards	(69)	(169)	(249)	(1,233)	(139,613)
Fixed Costs	2,481	3,709	3,812	31,227	2,064,971

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Central Service Departments	451000 LOL-DISTRICT ATTORNEY	501000 JUVENILE	501000 LOL-JUVENILE	501005 JUVENILE BASIC SERVICES	501005 LOL-JUVENILE BASIC SVCS
101000 BOARD OF COMMIS	8,771	14,959	3,882	0	0
151000 ADMIN OFFICE	23,802	37,001	10,178	0	0
201000 COUNTY COUNSEL	0	21,184	0	0	0
251000 COUNTY AUDITOR	3,431	11,601	1,384	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	7,191	12,273	3,177	0	0
351010 SS-ADMIN	4,830	7,739	2,098	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	12,665	31,653	12,727	0	0
352000 HUMAN RESOURCE	49,808	79,742	21,646	0	0
352500 INFO TECHNOLOGY SVCS	329,234	548,403	95,584	0	0
353000 PURCHASING	316	7,408	5,973	0	0
353500 FACILITIES MANAGEMENT	36,796	323,435	27,166	0	0
357010 LIABILITY INSUR	21,426	99,728	11,492	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	1,381,654	69,908
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	1,285	3,779	161	0	0
BUILDING DEPRECIATION	7,064	68,068	5,218	0	0
Allocated Costs for Fiscal 2021	506,619	1,266,973	200,686	1,381,654	69,908
Roll Forwards	(28,453)	(93,989)	(14,224)	(30,159)	(1,595)
Fixed Costs	478,166	1,172,984	186,462	1,351,495	68,313

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Central Service Departments	501010 JUVENILE SHELTER CARE	501015 JUV SECURE DETENTION	501025 HOME DETENTION	502000 CONCILIATION PROGRAM	504000 JUVENILE GRANTS
101000 BOARD OF COMMIS	0	0	0	1,656	1,669
151000 ADMIN OFFICE	0	0	0	4,496	4,106
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	649	567
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	1,358	1,368
351010 SS-ADMIN	0	0	0	912	838
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	17,403	8,622
352000 HUMAN RESOURCE	0	0	0	9,437	8,646
352500 INFO TECHNOLOGY SVCS	0	0	0	42,234	39,476
353000 PURCHASING	0	0	0	837	1,496
353500 FACILITIES MANAGEMENT	0	0	0	11,397	18,243
357010 LIABILITY INSUR	0	0	0	6,166	7,707
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	40,909	90,064	8,835	21,164	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	2,194	3,507
Allocated Costs for Fiscal 2021	40,909	90,064	8,835	119,903	96,245
Roll Forwards	(919)	(2,073)	(204)	(7,465)	(6,718)
Fixed Costs	39,990	87,991	8,631	112,438	89,527

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Central Service Departments	504005 DOWNSIZING	504020 JUVENILE RESTITUTION	505000 STATE HIGH-RISK PREVENT	505015 SUBSTANCE ABUSE PROGRAMS	505020 COMM & VICTIM SVCS
101000 BOARD OF COMMIS	0	0	4,769	0	0
151000 ADMIN OFFICE	0	0	10,759	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	1,387	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	3,906	0	0
351010 SS-ADMIN	0	0	2,241	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	13,428	0	0
352000 HUMAN RESOURCE	0	0	23,125	0	0
352500 INFO TECHNOLOGY SVCS	0	0	99,781	0	0
353000 PURCHASING	0	0	2,753	0	0
353500 FACILITIES MANAGEMENT	0	0	57,731	0	0
357010 LIABILITY INSUR	0	0	11,084	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	59,830	55,516	0	77,523	12,120
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	11,077	0	0
Allocated Costs for Fiscal 2021	59,830	55,516	242,041	77,523	12,120
Roll Forwards	(1,355)	(703)	(16,156)	(1,709)	(269)
Fixed Costs	58,475	54,813	225,885	75,814	11,851

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Central Service Departments	505025 SHELTER CARE SUPPLEMENT	551000 COMMUNITY CORRECTIONS	551500 LOL COMM CORRECTIONS	601000 LONG RANGE PLANNING	602000 CURRENT PLANNING
101000 BOARD OF COMMIS	0	41,308	10,948	9,536	7,688
151000 ADMIN OFFICE	0	107,494	28,944	24,222	23,027
201000 COUNTY COUNSEL	0	57,529	0	85,507	35,034
251000 COUNTY AUDITOR	0	18,986	4,085	8,056	4,498
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	33,879	8,972	7,813	6,301
351010 SS-ADMIN	0	20,461	5,923	4,979	4,196
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	159,344	25,975	20,125	43,797
352000 HUMAN RESOURCE	0	254,703	81,272	51,349	43,271
352500 INFO TECHNOLOGY SVCS	0	940,193	214,034	250,604	307,644
353000 PURCHASING	0	22,516	5,363	13,540	1,769
353500 FACILITIES MANAGEMENT	0	973,131	471,485	66,269	75,433
357010 LIABILITY INSUR	0	291,770	78,210	22,548	20,804
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	29,397	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	3,861	727	1,116	1,363
BUILDING DEPRECIATION	0	199,394	98,442	12,716	14,471
Allocated Costs for Fiscal 2021	29,397	3,124,569	1,034,380	578,380	589,296
Roll Forwards	(644)	(188,770)	(55,178)	(42,372)	(39,577)
Fixed Costs	28,753	2,935,799	979,202	536,008	549,719

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Central Service Departments	602000 BUILDING SERVICES	603000 ENGINEERING	603000 SURVEY PUBLIC LAND CNR	603000 SURVEY	604000 LUT ADMINISTRATION
101000 BOARD OF COMMIS	23,692	18,218	1,430	1,695	7,360
151000 ADMIN OFFICE	79,200	47,525	6,619	5,643	19,827
201000 COUNTY COUNSEL	22,541	11,895	0	0	59,917
251000 COUNTY AUDITOR	21,030	7,765	2,522	1,472	3,268
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	19,435	14,938	1,170	1,390	6,031
351010 SS-ADMIN	12,218	9,293	721	871	3,858
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	167,158	46,005	16,722	22,612	14,771
352000 HUMAN RESOURCE	125,907	107,527	9,536	11,085	39,762
352500 INFO TECHNOLOGY SVCS	864,237	526,712	42,641	40,487	191,625
353000 PURCHASING	5,140	19,604	384	280	3,092
353500 FACILITIES MANAGEMENT	331,705	159,796	2,764	39,134	167,790
357010 LIABILITY INSUR	244,166	148,734	10,161	11,716	50,104
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	2,313	0	302	282	870
BUILDING DEPRECIATION	63,605	36,637	638	7,513	32,178
Allocated Costs for Fiscal 2021	1,982,347	1,154,649	95,610	144,180	600,453
Roll Forwards	(84,278)	(66,741)	(6,592)	(7,743)	(32,775)
Fixed Costs	1,898,069	1,087,908	89,018	136,437	567,678

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Central Service Departments	504500 ROAD FUND ADMIN	605000 CAPITAL PROJECT MGMT	606000 LUT OPS & MAINT	606500 TIF ROAD PROJECT	606500 MSTIP 3
101000 BOARD OF COMMIS	11,142	16,834	48,432	916	97,668
151000 ADMIN OFFICE	48,458	45,510	117,272	169	30,752
201000 COUNTY COUNSEL	0	130,271	16,566	0	0
251000 COUNTY AUDITOR	31,357	7,194	25,289	82	19,890
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	9,135	13,811	39,725	746	80,367
351010 SS-ADMIN	0	8,995	20,461	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	30,236	28,315	153,227	2,871	166,379
352000 HUMAN RESOURCE	0	101,713	263,088	0	0
352500 INFO TECHNOLOGY SVCS	0	405,667	608,573	0	0
353000 PURCHASING	1,006	2,823	53,951	8,128	22,558
353500 FACILITIES MANAGEMENT	14,987	181,413	308,187	0	0
357010 LIABILITY INSUR	866	77,417	499,545	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	3,443	41,594	59,437	0	0
Allocated Costs for Fiscal 2021	150,630	1,061,557	2,213,753	12,912	417,614
Roll Forwards	(3,444)	(69,289)	(129,810)	(413)	(33,204)
Fixed Costs	147,186	992,268	2,083,943	12,499	384,410

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Central Service Departments	606500 ROAD CAPITAL PROJECT	606500 OTIA CAP PROJECTS	606500 TDT	606500 NORTH BETHANY SDC	606500 BONNY SLOPE SDC
101000 BOARD OF COMMIS	21,095	0	29,981	4,340	791
151000 ADMIN OFFICE	2,637	0	6,324	10,429	14
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	1,710	0	4,088	6,780	1
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	17,288	0	24,576	3,553	644
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	34,833	0	46,162	12,503	2,080
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	6,125	0	975	0	0
353500 FACILITIES 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 2021	83,688	0	112,106	37,605	3,530
Roll Forwards	(4,570)	0	(10,467)	(1,638)	(235)
Fixed Costs	79,118	0	101,639	35,967	3,295

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Central Service Departments	607000 Regional Transportation	607500 MAINT LOCAL IMPROV DIST	608000 URBAN ROAD MAINT DIST	608500 NORTH BETHANY SERVICE DIST	609000 SPECIAL LIGHT DISTRICT #1
101000 BOARD OF COMMIS	1,218	57	4,169	7,269	1,240
151000 ADMIN OFFICE	97	483	18,484	253	4,284
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	76	39	1,529	162	2,774
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	997	47	3,412	5,954	1,014
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	3,073	681	14,651	18,581	4,916
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	15	15	4,801	2,386	691
353500 FACILITIES 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 2021	5,476	1,322	47,046	34,605	14,919
Roll Forwards	0	(61)	(2,503)	(1,426)	(765)
Fixed Costs	5,476	1,261	44,543	33,179	14,154

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Central Service Departments	651000 HOUSING SERVICES	652000 Metro Affordabe Housing	661000 FEDERAL HOUSING PROG	662000 LOCAL FUND HOUSING PROG	663000 AFFORDABLE HOUSING POOL
101000 BOARD OF COMMIS	17,227	25,860	0	0	0
151000 ADMIN OFFICE	46,272	60,966	0	0	0
201000 COUNTY COUNSEL	91,324	0	0	0	0
251000 COUNTY AUDITOR	1,242	39,610	0	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	14,130	21,193	0	0	0
351010 SS-ADMIN	8,178	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	29,373	63,216	20,913	9,061	13,561
352000 HUMAN RESOURCE	84,271	0	0	0	0
352500 INFO TECHNOLOGY SVCS	359,517	0	0	0	0
353000 PURCHASING	30,092	33	7,797	3,701	181
353500 FACILITIES MANAGEMENT	121,411	0	0	0	0
357010 LIABILITY INSUR	46,451	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	23,287	0	0	0	0
Allocated Costs for Fiscal 2021	872,775	210,878	28,710	12,762	13,742
Roll Forwards	(55,345)	0	(1,837)	(645)	(615)
Fixed Costs	817,430	210,878	26,873	12,117	13,127

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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	1,542	44,378	0	0	0
151000 ADMIN OFFICE	3,624	113,622	0	0	0
201000 COUNTY COUNSEL	11,406	56,878	0	0	0
251000 COUNTY AUDITOR	102	35,040	0	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	1,260	36,425	0	0	0
351010 SS-ADMIN	620	23,877	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	9,940	171,451	0	0	0
352000 HUMAN RESOURCE	6,387	257,549	0	0	0
352500 INFO TECHNOLOGY SVCS	30,759	1,070,376	0	0	0
353000 PURCHASING	2,548	18,876	0	0	0
353500 FACILITIES MANAGEMENT	8,726	318,291	0	0	0
357010 LIABILITY INSUR	3,797	148,168	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	20,356	0	166,057	210,330	19,203
704005 HHS ADMIN	21,215	0	109,539	134,867	22,297
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	4,777	0	0	0
BUILDING DEPRECIATION	1,680	83,242	0	0	0
Allocated Costs for Fiscal 2021	123,962	2,382,950	275,596	345,197	41,500
Roll Forwards	(7,043)	(185,935)	(11,739)	(14,222)	(1,337)
Fixed Costs	116,919	2,197,015	263,857	330,975	40,163

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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
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC 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
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	162,695	38,801	26,219	200,439
704005 HHS ADMIN	85,509	101,096	25,328	17,751	134,867
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 2021	85,509	263,791	64,129	43,970	335,306
Roll Forwards	(2,468)	(8,562)	(2,554)	(1,514)	(13,082)
Fixed Costs	83,041	255,229	61,575	42,456	322,224

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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	5,092	4,509	36,777	0
151000 ADMIN OFFICE	0	13,761	6,833	45,301	0
201000 COUNTY COUNSEL	0	44,814	1,681	40,796	0
251000 COUNTY AUDITOR	0	4,514	1,553	13,746	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	4,177	3,692	30,150	0
351010 SS-ADMIN	0	2,845	1,142	6,294	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	9,767	15,929	89,007	0
352000 HUMAN RESOURCE	0	29,324	11,799	64,838	0
352500 INFO TECHNOLOGY SVCS	0	161,087	54,064	234,328	0
353000 PURCHASING	0	518	12,833	16,480	0
353500 FACILITIES MANAGEMENT	0	202,656	0	78,158	0
357010 LIABILITY INSUR	0	20,565	7,937	47,654	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	30,541	0	0	0	0
704005 HHS ADMIN	19,916	80,097	53,254	11,690	273,414
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	613	0	0	0
BUILDING DEPRECIATION	0	38,865	0	18,413	0
Allocated Costs for Fiscal 2021	50,457	618,695	175,226	733,632	273,414
Roll Forwards	0	(25,002)	(11,465)	(112,479)	(7,817)
Fixed Costs	50,457	593,693	163,761	621,153	265,597

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Central Service Departments	706015 CHILDREN'S HUMAN SERVICES	706020 ALCOHOL & DRUG SERVICES	706025 DEVELOP DISABILIT	706500 Developmental Disabilities Servic	707000 MENTAL HEALTH HB 2145
101000 BOARD OF COMMIS	0	0	0	26,438	254
151000 ADMIN OFFICE	0	0	0	71,924	2,008
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	9,730	1,302
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	21,694	206
351010 SS-ADMIN	0	0	0	14,873	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	30,154	1,015
352000 HUMAN RESOURCE	0	0	0	153,209	0
352500 INFO TECHNOLOGY SVCS	0	0	0	652,410	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	98,628	0
357010 LIABILITY INSUR	0	0	0	59,168	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	27,276	69,923	9,958	416,725	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	18,919	0
Allocated Costs for Fiscal 2021	27,276	69,923	9,958	1,573,872	4,785
Roll Forwards	(456)	(2,032)	(13,048)	0	(109)
Fixed Costs	26,820	67,891	(3,090)	1,573,872	4,676

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Central Service Departments	708500 HEALTH SHARE OREGON	708900 MH URGENT CARE CTR	709000 ANIMAL SERVICES	751000 VETERANS SERVICES	752000 AGENCY ON AGING
101000 BOARD OF COMMIS	15,476	3,085	8,190	3,473	7,954
151000 ADMIN OFFICE	42,547	3,034	22,205	9,452	18,589
201000 COUNTY COUNSEL	0	0	22,108	541	2,985
251000 COUNTY AUDITOR	11,783	1,958	6,172	2,632	3,018
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	12,687	2,528	6,712	2,845	6,516
351010 SS-ADMIN	6,359	0	4,774	2,032	3,647
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	35,328	4,840	226,671	9,022	43,556
352000 HUMAN RESOURCE	65,504	0	49,213	20,959	37,604
352500 INFO TECHNOLOGY SVCS	292,939	0	197,008	87,340	160,484
353000 PURCHASING	3,042	1,175	6,850	803	13,411
353500 FACILITIES MANAGEMENT	16,179	22,965	116,542	6,292	6,292
357010 LIABILITY INSUR	29,241	1,854	51,455	11,731	14,761
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	213,882	0	131,403	55,852	114,951
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	33,855	0	0
Allocated Costs for Fiscal 2021	744,967	41,439	883,158	212,974	433,768
Roll Forwards	(40,265)	(4,153)	(43,076)	(14,079)	(25,629)
Fixed Costs	704,702	37,286	840,082	198,895	408,139

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Central Service Departments	801000 WASH CO JUSTICE COURT	851000 LAW LIBRARY	901000 COMMUNITY DEVELOPMENT	902000 HOME FUND	903000 AIR QUALITY
101000 BOARD OF COMMIS	2,583	1,054	4,163	2,979	1,182
151000 ADMIN OFFICE	7,055	3,908	10,147	7,228	2,961
201000 COUNTY COUNSEL	10,971	594	16,673	0	0
251000 COUNTY AUDITOR	1,876	141	3,597	4,165	1,303
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	2,122	859	3,406	2,435	963
351010 SS-ADMIN	1,523	570	1,197	222	246
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	21,280	4,700	24,697	11,574	7,198
352000 HUMAN RESOURCE	15,729	5,893	12,355	2,290	2,550
352500 INFO TECHNOLOGY SVCS	65,555	24,810	41,774	10,103	11,100
353000 PURCHASING	1,260	1,025	12,682	1,513	2,568
353500 FACILITIES MANAGEMENT	85,759	64,084	3,380	701	701
357010 LIABILITY INSUR	9,419	5,914	13,453	10,580	3,916
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	1,162	0	0	0	0
BUILDING DEPRECIATION	16,454	14,192	0	0	0
Allocated Costs for Fiscal 2021	242,748	127,744	147,524	53,790	34,688
Roll Forwards	(14,132)	(7,773)	(8,237)	(2,936)	(2,141)
Fixed Costs	228,616	119,971	139,287	50,854	32,547

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Central Service Departments	951000 AGRICULTURE	961000 WATERMASTER	971000 COOP LIBRARY SERVICES	971015 WEST SLOPE LIBRARY	981000 FAIR COMPLEX
101000 BOARD OF COMMIS	316	621	29,746	2,160	6,161
151000 ADMIN OFFICE	742	1,704	52,597	6,302	18,370
201000 COUNTY COUNSEL	0	0	8,141	0	21,779
251000 COUNTY AUDITOR	1,128	449	2,211	158	756
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	256	512	24,385	1,769	5,050
351010 SS-ADMIN	0	369	6,782	1,142	2,413
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	2,030	3,587	61,671	21,312	34,877
352000 HUMAN RESOURCE	0	3,810	69,898	11,799	24,891
352500 INFO TECHNOLOGY SVCS	0	45,387	93,969	0	97,688
353000 PURCHASING	872	216	13,094	3,211	50,511
353500 FACILITIES MANAGEMENT	14,746	29,829	80,720	12,319	0
357010 LIABILITY INSUR	1,191	4,778	55,393	10,420	34,603
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	1,035	0	0
BUILDING DEPRECIATION	0	7,057	13,879	2,832	0
Allocated Costs for Fiscal 2021	21,281	98,319	513,521	73,424	297,099
Roll Forwards	(1,168)	(7,194)	(30,759)	(3,314)	(13,788)
Fixed Costs	20,113	91,125	482,762	70,110	283,311

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Central Service Departments	982000 EVENT CENTER	BANKRUPTCY TAX PAYMENTS	A&T SYSTEM TEAM	COMMUNITY HOUSING FUND	OSU EXTENSION SERVICE
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	14,933	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	17	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	272	0
353000 PURCHASING	1,108	0	0	0	0
353500 FACILITIES 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 2021	1,125	14,933	0	272	0
Roll Forwards	0	(504)	0	1	0
Fixed Costs	1,125	14,429	0	273	0

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Schedule A - Allocated Costs By Department

Central Service Departments	RIDE CONNECTION	STATE COURTS	TUALATIN RIVER WATERSHED COUNCIL	VISION ACTION NETWORK	WCCCA (911 Center)
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
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC 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	68,581	272	1,091	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	1,613,773	0	15,788	5,453
357010 LIABILITY INSUR	0	79,402	0	763	325
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	21,103	0	0	0
BUILDING DEPRECIATION	0	314,191	0	3,035	1,299
Allocated Costs for Fiscal 2021	0	2,097,050	272	20,677	7,077
Roll Forwards	0	(100,586)	1	(909)	(304)
Fixed Costs	0	1,996,464	273	19,768	6,773

WASHINGTON COUNTY, OREGON
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Central Service Departments	NOT ALLOCATED / EXCLUDED	FOR PLAN USE ONLY	Total Allocated	Direct Billed	Unallocated
101000 BOARD OF COMMIS	0	0	1,026,366	0	0
151000 ADMIN OFFICE	65,931	0	2,331,245	0	0
201000 COUNTY COUNSEL	0	0	1,119,130	0	0
251000 COUNTY AUDITOR	0	0	675,144	0	0
302020 A&T-SS	0	0	1,761,185	0	0
321000 COUNTY EMERGENCY MGMT	0	0	842,092	0	0
351010 SS-ADMIN	0	0	450,100	0	0
351015 RISK SVC ADMIN	0	0	607,871	0	0
351500 FINANCIAL MGMT	0	0	3,159,150	0	0
352000 HUMAN RESOURCE	0	0	4,091,443	0	0
352500 INFO TECHNOLOGY SVCS	0	0	19,198,640	0	0
353000 PURCHASING	0	0	541,461	0	0
353500 FACILITIES MANAGEMENT	0	0	12,579,122	0	0
357010 LIABILITY INSUR	0	0	5,062,746	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	8,147,643	0	0
403005 JAIL ADMIN	0	0	1,469,868	0	0
503000 JUVENILE ADMIN	0	0	1,846,920	0	0
703030 PUBLIC HEALTH	0	0	874,641	0	0
704005 HHS ADMIN	0	0	2,130,810	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	403,389
BUILDING DEBT INTEREST	0	0	62,644	0	0
BUILDING DEPRECIATION	0	0	2,795,972	0	0
Allocated Costs for Fiscal 2021	65,931	0	70,774,193	0	403,389
Roll Forwards	(10,769)	0	(4,004,369)		
Fixed Costs	55,162	0	66,769,824		

WASHINGTON COUNTY, OREGON
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Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
101000 BOARD OF COMMIS	0		
151000 ADMIN OFFICE	0	0	
201000 COUNTY COUNSEL	0		
251000 COUNTY AUDITOR	0		
302020 A&T-SS	0	0	
321000 COUNTY EMERGENCY MGMT	0		
351010 SS-ADMIN	0		
351015 RISK SVC ADMIN	0	0	
351500 FINANCIAL MGMT	0		
352000 HUMAN RESOURCE	0	0	
352500 INFO TECHNOLOGY SVCS	0	55,000	
353000 PURCHASING	0	0	
353500 FACILITIES MANAGEMENT	0	240,500	
357010 LIABILITY INSUR	0		
401000 SHERIFF'S OFFICE ADMIN	0	109,200	
403005 JAIL ADMIN	0		
503000 JUVENILE ADMIN	0		
703030 PUBLIC HEALTH	0	(92,613)	
704005 HHS ADMIN	0		
706005 HUMAN SVCS ADMIN	0	758,682	
BUILDING DEBT INTEREST	0		
BUILDING DEPRECIATION	0		
Allocated Costs for Fiscal 2021		1,070,769	72,248,351

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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2021	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
CLEAN WATER SERVICES (CWS)	44,313	NA	145	44,458	0	44,458
162000 NON-DEPARTMENTAL	20,737	NA	(472)	20,265	0	20,265
167500 Affordable Housing Development Su	9,674	NA	NA	9,674	0	9,674
168000 ESPD	0	NA	NA	0	0	0
169600 COMMUNITY NETWORK	4,615	NA	(221)	4,394	0	4,394
301000 ELECTIONS	598,398	NA	(50,468)	547,930	0	547,930
302000 ASSESSMENT & TAXATION	4,680,999	NA	(208,260)	4,472,739	0	4,472,739
311000 COMMUNITY ENGAGEMENT	108,043	NA	(7,047)	100,996	0	100,996
354000 FLEET MANAGEMENT	514,762	NA	(28,975)	485,787	0	485,787
354100 FLEET REPLACEMENT	71,062	NA	(2,759)	68,303	0	68,303
354500 INTERNAL SERVICES	294,877	NA	(15,804)	279,073	0	279,073
355500 BLDG EQUIP REPLACEMENT	14,815	NA	(1,807)	13,008	0	13,008
356005 PARKS	254,055	NA	(14,356)	239,699	0	239,699
356010 METZGER PARK	115,408	NA	(2,286)	113,122	0	113,122
357005 LIFE INSURANCE	6,033	NA	(291)	5,742	0	5,742
357005 MEDICAL INSURANCE	203,264	NA	(9,846)	193,418	0	193,418
357005 UNEMPLOYMENT INS	5,213	NA	(258)	4,955	0	4,955
357010 WORKERS COMP INSURANCE	633,592	NA	(45,386)	588,206	0	588,206
358000 ITS CAPITAL ACQUISITION	69,099	NA	(2,814)	66,285	0	66,285
358000 FACILITIES CAPITAL PROJ	74,965	NA	(37,195)	37,770	0	37,770
358000 GREENSPACE CAP PROJ.	2,130	NA	(146)	1,984	0	1,984
358000 EMERGENCY COMM SYS	114,440	NA	(12,113)	102,327	0	102,327
401000 LOL - S.O. ADMIN	451,900	NA	(15,593)	436,307	0	436,307
402000 LAW ENF SVCS	3,683,000	NA	(229,915)	3,453,085	0	3,453,085
402000 DISTRICT PATROL	5,578,992	NA	(336,290)	5,242,702	0	5,242,702
402000 LOL - LAW ENF SVCS	2,636,521	NA	(143,876)	2,492,645	0	2,492,645
402005 GF PATROL OPERATIONS	1,138,382	NA	(57,031)	1,081,351	0	1,081,351
402010 GF INVESTIGATIONS	587,025	NA	(32,808)	554,217	0	554,217
402015 GF RECORDS	124,499	NA	(7,482)	117,017	0	117,017
402020 GF PUBLIC AFFAIRS	56,885	NA	(3,194)	53,691	0	53,691
402030 GF CIVIL	78,643	NA	(4,832)	73,811	0	73,811
402035 GF PERMITS	31,744	NA	(1,936)	29,808	0	29,808
402040 GF FORENSICS	21,082	NA	(1,639)	19,443	0	19,443
402045 GF EVIDENCE	28,276	NA	(1,287)	26,989	0	26,989
402050 SO Service Admin	29,936	NA	NA	29,936	0	0
403000 JAIL	11,576,277	NA	(623,232)	10,953,045	0	10,953,045
403000 JAIL COMMISSARY	27,958	NA	(2,007)	25,951	0	25,951
403000 LOL - JAIL	668,836	NA	(41,991)	626,845	0	626,845
403010 JAIL HOUSING	792,560	NA	(66,147)	726,413	0	726,413
403025 JAIL INTAKE/RELEASE	560,288	NA	(48,798)	511,490	0	511,490
403500 JAIL HEALTH CARE	19,910	NA	(1,487)	18,423	0	18,423
404000 COURT SECURITY FUND	12,051	NA	(438)	11,613	0	11,613
406005 TRI-MET CONTRACT	50,755	NA	(3,188)	47,567	0	47,567
406030 GASTON LAW ENF SVCS	0	NA	NA	0	0	0
406035 BANKS CONTRACT	0	NA	NA	0	0	0
406050 WIN Contracts	2,550	NA	(69)	2,481	0	2,481
406060 TASKFORCE REIMBURSABLES	3,878	NA	(169)	3,709	0	3,709
406065 CORNELIUS LAW ENF SVCS	4,061	NA	(249)	3,812	0	3,812
409000 FORFEITURES	32,460	NA	(1,233)	31,227	0	31,227
451000 DISTRICT ATTORNEY	2,204,584	NA	(139,613)	2,064,971	0	2,064,971
451000 LOL-DISTRICT ATTORNEY	506,619	NA	(28,453)	478,166	0	478,166
501000 JUVENILE	1,266,973	NA	(93,989)	1,172,984	0	1,172,984

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501000 LOL-JUVENILE	200,686	NA	(14,224)	186,462	0	186,462
501005 JUVENILE BASIC SERVICES	1,381,654	NA	(30,159)	1,351,495	0	1,351,495
501005 LOL-JUVENILE BASIC SVCS	69,908	NA	(1,595)	68,313	0	68,313
501010 JUVENILE SHELTER CARE	40,909	NA	(919)	39,990	0	39,990
501015 JUV SECURE DETENTION	90,064	NA	(2,073)	87,991	0	87,991
501025 HOME DETENTION	8,835	NA	(204)	8,631	0	8,631
502000 CONCILIATION PROGRAM	119,903	NA	(7,465)	112,438	0	112,438
504000 JUVENILE GRANTS	96,245	NA	(6,718)	89,527	0	89,527
504005 DOWNSIZING	59,830	NA	(1,355)	58,475	0	58,475
504020 JUVENILE RESTITUTION	55,516	NA	(703)	54,813	0	54,813
505000 STATE HIGH-RISK PREVENT	242,041	NA	(16,156)	225,885	0	225,885
505015 SUBSTANCE ABUSE PROGRAMS	77,523	NA	(1,709)	75,814	0	75,814
505020 COMM & VICTIM SVCS	12,120	NA	(269)	11,851	0	11,851
505025 SHELTER CARE SUPPLEMENT	29,397	NA	(644)	28,753	0	28,753
551000 COMMUNITY CORRECTIONS	3,124,569	NA	(188,770)	2,935,799	0	2,935,799
551500 LOL COMM CORRECTIONS	1,034,380	NA	(55,178)	979,202	0	979,202
601000 LONG RANGE PLANNING	578,380	NA	(42,372)	536,008	0	536,008
602000 CURRENT PLANNING	589,296	NA	(39,577)	549,719	0	549,719
602000 BUILDING SERVICES	1,982,347	NA	(84,278)	1,898,069	0	1,898,069
603000 ENGINEERING	1,154,649	NA	(66,741)	1,087,908	0	1,087,908
603000 SURVEY PUBLIC LAND CNR	95,610	NA	(6,592)	89,018	0	89,018
603000 SURVEY	144,180	NA	(7,743)	136,437	0	136,437
604000 LUT ADMINISTRATION	600,453	NA	(32,775)	567,678	0	567,678
604500 ROAD FUND ADMIN	150,630	NA	(3,444)	147,186	0	147,186
605000 CAPITAL PROJECT MGMT	1,061,557	NA	(69,289)	992,268	0	992,268
606000 LUT OPS & MAINT	2,213,753	NA	(129,810)	2,083,943	0	2,083,943
606500 TIF ROAD PROJECT	12,912	NA	(413)	12,499	0	12,499
606500 MSTIP 3	417,614	NA	(33,204)	384,410	0	384,410
606500 ROAD CAPITAL PROJECT	83,688	NA	(4,570)	79,118	0	79,118
606500 OTIA CAP PROJECTS	0	NA	NA	0	0	0
606500 TDT	112,106	NA	(10,467)	101,639	0	101,639
606500 NORTH BETHANY SDC	37,605	NA	(1,638)	35,967	0	35,967
606500 BONNY SLOPE SDC	3,530	NA	(235)	3,295	0	3,295
607000 Regional Transportation	5,476	NA	NA	5,476	0	5,476
607500 MAINT LOCAL IMPROV DIST	1,322	NA	(61)	1,261	0	1,261
608000 URBAN ROAD MAINT DIST	47,046	NA	(2,503)	44,543	0	44,543
608500 NORTH BETHANY SERVICE DIST	34,605	NA	(1,426)	33,179	0	33,179
609000 SPECIAL LIGHT DISTRICT #1	14,919	NA	(765)	14,154	0	14,154
651000 HOUSING SERVICES	872,775	NA	(55,345)	817,430	0	817,430
652000 Metro Affordabe Housing	210,878	NA	NA	210,878	0	210,878
661000 FEDERAL HOUSING PROG	28,710	NA	(1,837)	26,873	0	26,873
662000 LOCAL FUND HOUSING PROG	12,762	NA	(645)	12,117	0	12,117
663000 AFFORDABLE HOUSING POOL	13,742	NA	(615)	13,127	0	13,127
701000 EMERGENCY MEDICAL SVCS	123,962	NA	(7,043)	116,919	0	116,919
703000 PUBLIC HEALTH	2,382,950	NA	(185,935)	2,197,015	0	2,197,015
703005 ENVIRONMENT HEALTH	275,596	NA	(11,739)	263,857	0	263,857
703010 COMMUNICABLE DISEASE	345,197	NA	(14,222)	330,975	0	330,975
703015 MEDICAL EXAMINER	41,500	NA	(1,337)	40,163	0	40,163
703020 SOLID WASTE & RECYCLING	85,509	NA	(2,468)	83,041	0	83,041
703025 MATERNAL & CHILD HEALTH	263,791	NA	(8,562)	255,229	0	255,229
703035 HEPP	64,129	NA	(2,554)	61,575	0	61,575
703040 VITAL RECORDS	43,970	NA	(1,514)	42,456	0	42,456
703045 WIC	335,306	NA	(13,082)	322,224	0	322,224
703050 PH Emergency Preparedness	50,457	NA	NA	50,457	0	0

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704000 HHS ADMINISTRATION	618,695	NA	(25,002)	593,693	0	593,693
705000 CHILDREN & FAMILY SVCS	175,226	NA	(11,465)	163,761	0	163,761
706000 HUMAN SERVICES	733,632	NA	(112,479)	621,153	0	621,153
706010 MENTAL HEALTH SERVICES	273,414	NA	(7,817)	265,597	0	265,597
706015 CHILDREN'S HUMAN SERVICES	27,276	NA	(456)	26,820	0	26,820
706020 ALCOHOL & DRUG SERVICES	69,923	NA	(2,032)	67,891	0	67,891
706025 DEVELOP DISABILIT	9,958	NA	(13,048)	(3,090)	0	(3,090)
706500 Developmental Disabilities Servic	1,573,872	NA	NA	1,573,872	0	1,573,872
707000 MENTAL HEALTH HB 2145	4,785	NA	(109)	4,676	0	4,676
708500 HEALTH SHARE OREGON	744,967	NA	(40,265)	704,702	0	704,702
708900 MH URGENT CARE CTR	41,439	NA	(4,153)	37,286	0	37,286
709000 ANIMAL SERVICES	883,158	NA	(43,076)	840,082	0	840,082
751000 VETERANS SERVICES	212,974	NA	(14,079)	198,895	0	198,895
752000 AGENCY ON AGING	433,768	NA	(25,629)	408,139	0	408,139
801000 WASH CO JUSTICE COURT	242,748	NA	(14,132)	228,616	0	228,616
851000 LAW LIBRARY	127,744	NA	(7,773)	119,971	0	119,971
901000 COMMUNITY DEVELOPMENT	147,524	NA	(8,237)	139,287	0	139,287
902000 HOME FUND	53,790	NA	(2,936)	50,854	0	50,854
903000 AIR QUALITY	34,688	NA	(2,141)	32,547	0	32,547
951000 AGRICULTURE	21,281	NA	(1,168)	20,113	0	20,113
961000 WATERMASTER	98,319	NA	(7,194)	91,125	0	91,125
971000 COOP LIBRARY SERVICES	513,521	NA	(30,759)	482,762	0	482,762
971015 WEST SLOPE LIBRARY	73,424	NA	(3,314)	70,110	0	70,110
981000 FAIR COMPLEX	297,099	NA	(13,788)	283,311	0	283,311
982000 EVENT CENTER	1,125	NA	NA	1,125	0	1,125
BANKRUPTCY TAX PAYMENTS	14,933	NA	(504)	14,429	0	14,429
A&T SYSTEM TEAM	0	NA	NA	0	0	0
COMMUNITY HOUSING FUND	272	NA	1	273	0	273
OSU EXTENSION SERVICE	0	NA	NA	0	0	0
RIDE CONNECTION	0	NA	NA	0	0	0
STATE COURTS	2,097,050	NA	(100,586)	1,996,464	0	1,996,464
TUALATIN RIVER WATERSHED COUNCIL	272	NA	1	273	0	273
VISION ACTION NETWORK	20,677	NA	(909)	19,768	0	19,768
WCCCA (911 Center)	7,077	NA	(304)	6,773	0	6,773
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	65,931	NA	(10,769)	55,162	0	55,162
	0	NA	NA	0	0	0
Total Allocated	70,774,193	0	(4,004,369)	66,769,824	0	66,689,431
Direct Billed	0					
Unallocated Total	403,389					
Cost Adjustments	0					
Disallowed Total	1,070,769					
Total Expenditures	72,248,351					

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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
101000 BOARD OF COMMIS	536,693		0		0	
151000 ADMIN OFFICE	2,553,898	0	0		0	
201000 COUNTY COUNSEL	2,888,100		0		0	
251000 COUNTY AUDITOR	691,817		0		0	
302020 A&T-SS	1,761,185	0	0		0	
321000 COUNTY EMERGENCY MGMT	754,702		0		0	
351010 SS-ADMIN	913,071		0		0	
351015 RISK SVC ADMIN	1,210,334	0	0		0	
351500 FINANCIAL MGMT	2,988,879		0		0	
352000 HUMAN RESOURCE	3,994,623	0	0		0	
352500 INFO TECHNOLOGY SVCS	18,848,504	(55,000)	0		0	
353000 PURCHASING	620,249	0	0		0	
353500 FACILITIES MANAGEMENT	13,266,649	(240,500)	0		0	
357010 LIABILITY INSUR	3,695,000		0		0	
401000 SHERIFF'S OFFICE ADMIN	5,729,739	(109,200)	0		0	
403005 JAIL ADMIN	1,454,838		0		0	
503000 JUVENILE ADMIN	1,628,510		0		0	
703030 PUBLIC HEALTH	748,041	92,613	0		0	
704005 HHS ADMIN	2,164,797		0	0	0	
706005 HUMAN SVCS ADMIN	1,162,071	(758,682)	0	(403,389)	0	
BUILDING DEBT INTEREST	78,055		0		0	
BUILDING DEPRECIATION	4,558,596		0		0	
CLEAN WATER SERVICES (CWS)						44,313
162000 NON-DEPARTMENTAL						20,737
167500 Affordable Housing Development Su						9,674
168000 ESPD						0
169600 COMMUNITY NETWORK						4,615
301000 ELECTIONS						598,398
302000 ASSESSMENT & TAXATION						4,680,999
311000 COMMUNITY ENGAGEMENT						108,043
354000 FLEET MANAGEMENT						514,762
354100 FLEET REPLACEMENT						71,062
354500 INTERNAL SERVICES						294,877
355500 BLDG EQUIP REPLACEMENT						14,815
356005 PARKS						254,055
356010 METZGER PARK						115,408
357005 LIFE INSURANCE						6,033
357005 MEDICAL INSURANCE						203,264
357005 UNEMPLOYMENT INS						5,213
357010 WORKERS COMP INSURANCE						633,592
358000 ITS CAPITAL ACQUISITION						69,099
358000 FACILITIES CAPITAL PROJ						74,965
358000 GREENSPACE CAP PROJ.						2,130
358000 EMERGENCY COMM SYS						114,440
401000 LOL - S.O. ADMIN						451,900
402000 LAW ENF SVCS						3,683,000
402000 DISTRICT PATROL						5,578,992
402000 LOL - LAW ENF SVCS						2,636,521
402005 GF PATROL OPERATIONS						1,138,382
402010 GF INVESTIGATIONS						587,025
402015 GF RECORDS						124,499
402020 GF PUBLIC AFFAIRS						56,885

WASHINGTON COUNTY, OREGON
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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
402030 GF CIVIL						78,643
402035 GF PERMITS						31,744
402040 GF FORENSICS						21,082
402045 GF EVIDENCE						28,276
402050 SO Service Admin						29,936
403000 JAIL						11,576,277
403000 JAIL COMMISSARY						27,958
403000 LOL - JAIL						668,836
403010 JAIL HOUSING						792,560
403025 JAIL INTAKE/RELEASE						560,288
403500 JAIL HEALTH CARE						19,910
404000 COURT SECURITY FUND						12,051
406005 TRI-MET CONTRACT						50,755
406030 GASTON LAW ENF SVCS						0
406035 BANKS CONTRACT						0
406050 WIN Contracts						2,550
406060 TASKFORCE REIMBURSABLES						3,878
406065 CORNELIUS LAW ENF SVCS						4,061
409000 FORFEITURES						32,460
451000 DISTRICT ATTORNEY						2,204,584
451000 LOL-DISTRICT ATTORNEY						506,619
501000 JUVENILE						1,266,973
501000 LOL-JUVENILE						200,686
501005 JUVENILE BASIC SERVICES						1,381,654
501005 LOL-JUVENILE BASIC SVCS						69,908
501010 JUVENILE SHELTER CARE						40,909
501015 JUV SECURE DETENTION						90,064
501025 HOME DETENTION						8,835
502000 CONCILIATION PROGRAM						119,903
504000 JUVENILE GRANTS						96,245
504005 DOWNSIZING						59,830
504020 JUVENILE RESTITUTION						55,516
505000 STATE HIGH-RISK PREVENT						242,041
505015 SUBSTANCE ABUSE PROGRAMS						77,523
505020 COMM & VICTIM SVCS						12,120
505025 SHELTER CARE SUPPLEMENT						29,397
551000 COMMUNITY CORRECTIONS						3,124,569
551500 LOL COMM CORRECTIONS						1,034,380
601000 LONG RANGE PLANNING						578,380
602000 CURRENT PLANNING						589,296
602000 BUILDING SERVICES						1,982,347
603000 ENGINEERING						1,154,649
603000 SURVEY PUBLIC LAND CNR						95,610
603000 SURVEY						144,180
604000 LUT ADMINISTRATION						600,453
604500 ROAD FUND ADMIN						150,630
605000 CAPITAL PROJECT MGMT						1,061,557
606000 LUT OPS & MAINT						2,213,753
606500 TIF ROAD PROJECT						12,912
606500 MSTIP 3						417,614
606500 ROAD CAPITAL PROJECT						83,688
606500 OTIA CAP PROJECTS						0
606500 TDT						112,106

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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
606500 NORTH BETHANY SDC						37,605
606500 BONNY SLOPE SDC						3,530
607000 Regional Transportation						5,476
607500 MAINT LOCAL IMPROV DIST						1,322
608000 URBAN ROAD MAINT DIST						47,046
608500 NORTH BETHANY SERVICE DIST						34,605
609000 SPECIAL LIGHT DISTRICT #1						14,919
651000 HOUSING SERVICES						872,775
652000 Metro Affordabe Housing						210,878
661000 FEDERAL HOUSING PROG						28,710
662000 LOCAL FUND HOUSING PROG						12,762
663000 AFFORDABLE HOUSING POOL						13,742
701000 EMERGENCY MEDICAL SVCS						123,962
703000 PUBLIC HEALTH						2,382,950
703005 ENVIRONMENT HEALTH						275,596
703010 COMMUNICABLE DISEASE						345,197
703015 MEDICAL EXAMINER						41,500
703020 SOLID WASTE & RECYCLING						85,509
703025 MATERNAL & CHILD HEALTH						263,791
703035 HEPP						64,129
703040 VITAL RECORDS						43,970
703045 WIC						335,306
703050 PH Emergency Preparedness						50,457
704000 HHS ADMINISTRATION						618,695
705000 CHILDREN & FAMILY SVCS						175,226
706000 HUMAN SERVICES						733,632
706010 MENTAL HEALTH SERVICES						273,414
706015 CHILDREN'S HUMAN SERVICES						27,276
706020 ALCOHOL & DRUG SERVICES						69,923
706025 DEVELOP DISABILIT						9,958
706500 Developmental Disabilities Servic						1,573,872
707000 MENTAL HEALTH HB 2145						4,785
708500 HEALTH SHARE OREGON						744,967
708900 MH URGENT CARE CTR						41,439
709000 ANIMAL SERVICES						883,158
751000 VETERANS SERVICES						212,974
752000 AGENCY ON AGING						433,768
801000 WASH CO JUSTICE COURT						242,748
851000 LAW LIBRARY						127,744
901000 COMMUNITY DEVELOPMENT						147,524
902000 HOME FUND						53,790
903000 AIR QUALITY						34,688
951000 AGRICULTURE						21,281
961000 WATERMASTER						98,319
971000 COOP LIBRARY SERVICES						513,521
971015 WEST SLOPE LIBRARY						73,424
981000 FAIR COMPLEX						297,099
982000 EVENT CENTER						1,125
BANKRUPTCY TAX PAYMENTS						14,933
A&T SYSTEM TEAM						0
COMMUNITY HOUSING FUND						272
OSU EXTENSION SERVICE						0
RIDE CONNECTION						0

WASHINGTON COUNTY, OREGON
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Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
STATE COURTS						2,097,050
TUALATIN RIVER WATERSHED COUNCIL						272
VISION ACTION NETWORK						20,677
WCCCA (911 Center)						7,077
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY						65,931
Totals	72,248,351	(1,070,769)	0	(403,389)	0	70,774,193

Deviation: 0

WASHINGTON COUNTY, OREGON
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Based on the Adopted Budget from FY 19-20
Schedule D - Detail of Allocated Costs

Department	101000 BOARD OF C 1.5	151000 ADMIN OFFI 2.5	201000 COUNTY COU 3.5	251000 COUNTY AUD 4.5	302020 A&T-SS 5.5
CLEAN WATER SERVICES (CWS)	0	0	0	0	0
101000 BOARD OF COMMIS	(597,142)	385,696	130,755	1,008	0
151000 ADMIN OFFICE	5,815	(430,443)	94,852	5,511	0
162000 NON-DEPARTMENTAL	1,713	3,792	0	5,942	0
167500 Affordable Housing Development Su	2,275	0	0	0	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	383	927	0	1,425	0
201000 COUNTY COUNSEL	5,531	14,903	(348,229)	5,510	0
251000 COUNTY AUDITOR	1,428	3,763	12,761	(98,293)	0
301000 ELECTIONS	4,030	10,256	6,946	4,594	260,915
302000 ASSESSMENT & TAXATION	35,435	96,719	304,344	27,271	1,500,270
302020 A&T-SS	0	0	0	0	0
311000 COMMUNITY ENGAGEMENT	2,044	5,406	0	1,578	0
321000 COUNTY EMERGENCY MGMT	2,175	5,604	5,209	1,949	0
351010 SS-ADMIN	2,366	6,352	3,147	1,951	0
351015 RISK SVC ADMIN	2,239	6,027	29,493	2,558	0
351500 FINANCIAL MGMT	6,478	16,937	23,354	5,941	0
352000 HUMAN RESOURCE	9,019	24,150	79,479	8,055	0
352500 INFO TECHNOLOGY SVCS	33,085	88,188	20,912	42,266	0
353000 PURCHASING	1,649	4,499	22,217	1,350	0
353500 FACILITIES MANAGEMENT	21,361	52,962	184,381	22,297	0
354000 FLEET MANAGEMENT	8,437	23,081	1,300	4,992	0
354100 FLEET REPLACEMENT	4,715	27,734	0	17,921	0
354500 INTERNAL SERVICES	2,886	7,921	53	1,797	0
355500 BLDG EQUIP REPLACEMENT	1,609	3,876	0	2,524	0
356005 PARKS	3,165	8,390	0	156	0
356010 METZGER PARK	96	279	0	17	0
357005 LIFE INSURANCE	286	848	0	563	0
357005 MEDICAL INSURANCE	23,680	56,394	0	36,513	0
357005 UNEMPLOYMENT INS	146	1,062	0	653	0
357010 LIABILITY INSUR	0	0	1,108,558	0	0
357010 WORKERS COMP INSURANCE	1,351	6,329	0	4,088	0
358000 ITS CAPITAL ACQUISITION	4,570	10,985	0	7,114	0
358000 FACILITIES CAPITAL PROJ	6,479	15,575	0	10,059	0
358000 GREENSPACE CAP PROJ.	199	437	0	248	0
358000 EMERGENCY COMM SYS	16,329	25,155	0	16,281	0
401000 SHERIFF'S OFFICE ADMIN	12,287	33,034	402,081	13,108	0
401000 LOL - S.O. ADMIN	5,233	14,183	0	2,114	0
402000 LAW ENF SVCS	54,614	147,529	0	55,464	0
402000 DISTRICT PATROL	54,356	145,998	0	26,599	0
402000 LOL - LAW ENF SVCS	23,968	64,271	0	11,937	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	69,203	185,196	0	61,814	0
403000 JAIL COMMISSARY	372	2,352	0	134	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	6,002	15,824	0	2,933	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	3,207	29	0	71	0
404000 COURT SECURITY FUND	341	1,062	0	653	0
406005 TRI-MET CONTRACT	1,469	3,957	0	86	0
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	34	81	0	6	0
406060 TASKFORCE REIMBURSABLES	294	654	0	53	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	13,088	0	0
451000 DISTRICT ATTORNEY	33,492	89,851	7,331	29,686	0
451000 LOL-DISTRICT ATTORNEY	8,771	23,802	0	3,431	0
501000 JUVENILE	14,959	37,001	21,184	11,601	0
501000 LOL-JUVENILE	3,882	10,178	0	1,384	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	1,656	4,496	0	649	0
503000 JUVENILE ADMIN	4,036	10,981	0	3,462	0
504000 JUVENILE GRANTS	1,669	4,106	0	567	0
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	4,769	10,759	0	1,387	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	41,308	107,494	57,529	18,986	0
551500 LOL COMM CORRECTIONS	10,948	28,944	0	4,085	0
601000 LONG RANGE PLANNING	9,536	24,222	85,507	8,056	0
602000 CURRENT PLANNING	7,688	23,027	35,034	4,498	0
602000 BUILDING SERVICES	23,692	79,200	22,541	21,030	0
603000 ENGINEERING	18,218	47,525	11,895	7,765	0
603000 SURVEY PUBLIC LAND CNR	1,430	6,619	0	2,522	0
603000 SURVEY	1,695	5,643	0	1,472	0
604000 LUT ADMINISTRATION	7,360	19,827	59,917	3,268	0
604500 ROAD FUND ADMIN	11,142	48,458	0	31,357	0
605000 CAPITAL PROJECT MGMT	16,834	45,510	130,271	7,194	0
606000 LUT OPS & MAINT	48,432	117,272	16,566	25,289	0
606500 TIF ROAD PROJECT	916	169	0	82	0
606500 MSTIP 3	97,668	30,752	0	19,890	0
606500 ROAD CAPITAL PROJECT	21,095	2,637	0	1,710	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	29,981	6,324	0	4,088	0
606500 NORTH BETHANY SDC	4,340	10,429	0	6,780	0
606500 BONNY SLOPE SDC	791	14	0	1	0
607000 Regional Transportation	1,218	97	0	76	0
607500 MAINT LOCAL IMPROV DIST	57	483	0	39	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	4,169	18,484	0	1,529	0
608500 NORTH BETHANY SERVICE DIST	7,269	253	0	162	0
609000 SPECIAL LIGHT DISTRICT #1	1,240	4,284	0	2,774	0
651000 HOUSING SERVICES	17,227	46,272	91,324	1,242	0
652000 Metro Affordabe Housing	25,860	60,966	0	39,610	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	1,542	3,624	11,406	102	0
703000 PUBLIC HEALTH	44,378	113,622	56,878	35,040	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	5,092	13,761	44,814	4,514	0
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	4,509	6,833	1,681	1,553	0
706000 HUMAN SERVICES	36,777	45,301	40,796	13,746	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	26,438	71,924	0	9,730	0
707000 MENTAL HEALTH HB 2145	254	2,008	0	1,302	0
708500 HEALTH SHARE OREGON	15,476	42,547	0	11,783	0
708900 MH URGENT CARE CTR	3,085	3,034	0	1,958	0
709000 ANIMAL SERVICES	8,190	22,205	22,108	6,172	0
751000 VETERANS SERVICES	3,473	9,452	541	2,632	0
752000 AGENCY ON AGING	7,954	18,589	2,985	3,018	0
801000 WASH CO JUSTICE COURT	2,583	7,055	10,971	1,876	0
851000 LAW LIBRARY	1,054	3,908	594	141	0
901000 COMMUNITY DEVELOPMENT	4,163	10,147	16,673	3,597	0
902000 HOME FUND	2,979	7,228	0	4,165	0
903000 AIR QUALITY	1,182	2,961	0	1,303	0
951000 AGRICULTURE	316	742	0	1,128	0
961000 WATERMASTER	621	1,704	0	449	0
971000 COOP LIBRARY SERVICES	29,746	52,597	8,141	2,211	0
971015 WEST SLOPE LIBRARY	2,160	6,302	0	158	0
981000 FAIR COMPLEX	6,161	18,370	21,779	756	0
982000 EVENT CENTER	0	0	0	0	0
BANKRUPTCY TAX PAYMENTS	0	0	14,933	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0

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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
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	65,931	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	536,693	2,553,898	2,888,100	691,817	1,761,185

WASHINGTON COUNTY, OREGON
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Department	321000 COUNTY				351015 RISK SVC A 8.5	352000 HUMAN	
	EME 6.5	351010 SS-ADMIN 7.5	351500 FINANCIAL 9.5	RESO 10.5			
CLEAN WATER SERVICES (CWS)	0	0	0	0	0	0	
101000 BOARD OF COMMIS	1,080	778	0	0	3,242	8,829	
151000 ADMIN OFFICE	3,929	2,492	0	0	9,755	28,264	
162000 NON-DEPARTMENTAL	1,401	0	0	0	6,914	0	
167500 Affordable Housing Development Su	1,859	0	0	0	5,540	0	
168000 ESPD	0	0	0	0	0	0	
169600 COMMUNITY NETWORK	314	0	0	0	1,318	0	
201000 COUNTY COUNSEL	3,740	2,335	0	0	9,609	26,498	
251000 COUNTY AUDITOR	968	623	0	0	2,269	7,064	
301000 ELECTIONS	3,298	1,909	0	0	16,997	19,677	
302000 ASSESSMENT & TAXATION	29,077	20,747	0	0	157,917	213,672	
302020 A&T-SS	0	0	0	0	0	0	
311000 COMMUNITY ENGAGEMENT	1,675	1,142	0	0	7,965	11,799	
321000 COUNTY EMERGENCY MGMT	(172,972)	16,014	0	0	4,762	10,597	
351010 SS-ADMIN	1,939	(200,586)	0	0	4,931	12,363	
351015 RISK SVC ADMIN	1,835	19,779	(140,495)	0	7,464	10,597	
351500 FINANCIAL MGMT	5,311	59,363	0	0	(434,683)	31,797	
352000 HUMAN RESOURCE	7,388	85,756	0	0	15,379	(603,494)	
352500 INFO TECHNOLOGY SVCS	27,146	276,353	0	0	72,804	164,931	
353000 PURCHASING	1,349	16,485	0	0	5,307	9,824	
353500 FACILITIES MANAGEMENT	17,513	174,838	0	0	86,637	104,371	
354000 FLEET MANAGEMENT	6,908	69,270	0	0	62,010	51,106	
354100 FLEET REPLACEMENT	3,862	0	0	0	15,993	0	
354500 INTERNAL SERVICES	2,365	23,075	0	0	26,264	13,762	
355500 BLDG EQUIP REPLACEMENT	1,316	0	0	0	5,004	0	
356005 PARKS	2,590	1,695	0	0	35,151	17,509	
356010 METZGER PARK	76	17	0	0	5,084	193	
357005 LIFE INSURANCE	233	0	0	0	3,684	0	
357005 MEDICAL INSURANCE	19,407	0	0	0	64,550	0	
357005 UNEMPLOYMENT INS	119	0	0	0	3,099	0	
357010 LIABILITY INSUR	0	0	742,958	0	1,261	0	
357010 WORKERS COMP INSURANCE	1,105	0	607,871	0	12,211	0	
358000 ITS CAPITAL ACQUISITION	3,741	0	0	0	28,492	0	
358000 FACILITIES CAPITAL PROJ	5,304	0	0	0	27,042	0	
358000 GREENSPACE CAP PROJ.	162	0	0	0	934	0	
358000 EMERGENCY COMM SYS	13,380	0	0	0	41,187	0	
401000 SHERIFF'S OFFICE ADMIN	10,077	6,452	0	0	34,133	67,921	
401000 LOL - S.O. ADMIN	4,292	2,865	0	0	10,194	31,485	
402000 LAW ENF SVCS	44,815	29,342	0	0	145,606	347,082	
402000 DISTRICT PATROL	44,599	27,461	0	0	95,574	336,198	
402000 LOL - LAW ENF SVCS	19,655	11,994	0	0	49,456	146,315	
402005 GF PATROL OPERATIONS	0	0	0	0	0	0	
402010 GF INVESTIGATIONS	0	0	0	0	0	0	
402015 GF RECORDS	0	0	0	0	0	0	
402020 GF PUBLIC AFFAIRS	0	0	0	0	0	0	
402030 GF CIVIL	0	0	0	0	0	0	
402035 GF PERMITS	0	0	0	0	0	0	
402040 GF FORENSICS	0	0	0	0	0	0	
402045 GF EVIDENCE	0	0	0	0	0	0	
402050 SO Service Admin	0	0	0	0	0	0	
403000 JAIL	57,025	38,388	0	0	119,493	453,390	
403000 JAIL COMMISSARY	300	188	0	0	2,155	1,955	

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Schedule D - Detail of Allocated Costs

Department	321000 COUNTY			352000 HUMAN	
	EME 6.5	351010 SS-ADMIN 7.5	351015 RISK SVC A 8.5	351500 FINANCIAL 9.5	RESO 10.5
403000 LOL - JAIL	4,918	2,960	0	13,922	35,448
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	2,631	0	0	8,711	0
404000 COURT SECURITY FUND	278	0	0	9,469	0
406005 TRI-MET CONTRACT	1,205	761	0	3,467	9,338
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	25	0	0	1,648	0
406060 TASKFORCE REIMBURSABLES	238	0	0	2,606	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	0	0	0
451000 DISTRICT ATTORNEY	27,476	18,547	0	62,231	191,025
451000 LOL-DISTRICT ATTORNEY	7,191	4,830	0	12,665	49,808
501000 JUVENILE	12,273	7,739	0	31,653	79,742
501000 LOL-JUVENILE	3,177	2,098	0	12,727	21,646
501005 JUVENILE BASIC SERVICES	0	0	0	0	0
501005 LOL-JUVENILE BASIC SVCS	0	0	0	0	0
501010 JUVENILE SHELTER CARE	0	0	0	0	0
501015 JUV SECURE DETENTION	0	0	0	0	0
501025 HOME DETENTION	0	0	0	0	0
502000 CONCILIATION PROGRAM	1,358	912	0	17,403	9,437
503000 JUVENILE ADMIN	3,307	2,289	0	6,859	23,618
504000 JUVENILE GRANTS	1,368	838	0	8,622	8,646
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	3,906	2,241	0	13,428	23,125
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	33,879	20,461	0	159,344	254,703
551500 LOL COMM CORRECTIONS	8,972	5,923	0	25,975	81,272
601000 LONG RANGE PLANNING	7,813	4,979	0	20,125	51,349
602000 CURRENT PLANNING	6,301	4,196	0	43,797	43,271
602000 BUILDING SERVICES	19,435	12,218	0	167,158	125,907
603000 ENGINEERING	14,938	9,293	0	46,005	107,527
603000 SURVEY PUBLIC LAND CNR	1,170	721	0	16,722	9,536
603000 SURVEY	1,390	871	0	22,612	11,085
604000 LUT ADMINISTRATION	6,031	3,858	0	14,771	39,762
604500 ROAD FUND ADMIN	9,135	0	0	30,236	0
605000 CAPITAL PROJECT MGMT	13,811	8,995	0	28,315	101,713
606000 LUT OPS & MAINT	39,725	20,461	0	153,227	263,088
606500 TIF ROAD PROJECT	746	0	0	2,871	0
606500 MSTIP 3	80,367	0	0	166,379	0
606500 ROAD CAPITAL PROJECT	17,288	0	0	34,833	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	24,576	0	0	46,162	0
606500 NORTH BETHANY SDC	3,553	0	0	12,503	0
606500 BONNY SLOPE SDC	644	0	0	2,080	0
607000 Regional Transportation	997	0	0	3,073	0
607500 MAINT LOCAL IMPROV DIST	47	0	0	681	0

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Department	321000 COUNTY			352000 HUMAN	
	EME 6.5	351010 SS-ADMIN 7.5	351015 RISK SVC A 8.5	351500 FINANCIAL 9.5	RESO 10.5
608000 URBAN ROAD MAINT DIST	3,412	0	0	14,651	0
608500 NORTH BETHANY SERVICE DIST	5,954	0	0	18,581	0
609000 SPECIAL LIGHT DISTRICT #1	1,014	0	0	4,916	0
651000 HOUSING SERVICES	14,130	8,178	0	29,373	84,271
652000 Metro Affordabe Housing	21,193	0	0	63,216	0
661000 FEDERAL HOUSING PROG	0	0	0	20,913	0
662000 LOCAL FUND HOUSING PROG	0	0	0	9,061	0
663000 AFFORDABLE HOUSING POOL	0	0	0	13,561	0
701000 EMERGENCY MEDICAL SVCS	1,260	620	0	9,940	6,387
703000 PUBLIC HEALTH	36,425	23,877	0	171,451	257,549
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	4,177	2,845	0	9,767	29,324
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	3,692	1,142	0	15,929	11,799
706000 HUMAN SERVICES	30,150	6,294	0	89,007	64,838
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	21,694	14,873	0	30,154	153,209
707000 MENTAL HEALTH HB 2145	206	0	0	1,015	0
708500 HEALTH SHARE OREGON	12,687	6,359	0	35,328	65,504
708900 MH URGENT CARE CTR	2,528	0	0	4,840	0
709000 ANIMAL SERVICES	6,712	4,774	0	226,671	49,213
751000 VETERANS SERVICES	2,845	2,032	0	9,022	20,959
752000 AGENCY ON AGING	6,516	3,647	0	43,556	37,604
801000 WASH CO JUSTICE COURT	2,122	1,523	0	21,280	15,729
851000 LAW LIBRARY	859	570	0	4,700	5,893
901000 COMMUNITY DEVELOPMENT	3,406	1,197	0	24,697	12,355
902000 HOME FUND	2,435	222	0	11,574	2,290
903000 AIR QUALITY	963	246	0	7,198	2,550
951000 AGRICULTURE	256	0	0	2,030	0
961000 WATERMASTER	512	369	0	3,587	3,810
971000 COOP LIBRARY SERVICES	24,385	6,782	0	61,671	69,898
971015 WEST SLOPE LIBRARY	1,769	1,142	0	21,312	11,799
981000 FAIR COMPLEX	5,050	2,413	0	34,877	24,891
982000 EVENT CENTER	0	0	0	17	0
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0

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Department	321000 COUNTY				352000 HUMAN
	EME 6.5	351010 SS-ADMIN 7.5	351015 RISK SVC A 8.5	351500 FINANCIAL 9.5	RESO 10.5
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	0	0	0	0	0
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0
VISION ACTION NETWORK	0	0	0	0	0
WCCCA (911 Center)	0	0	0	0	0
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	754,702	913,071	1,210,334	2,988,879	3,994,623

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357010 LIABILITY 14.5	401000 SHERIFF'S 15.5
CLEAN WATER SERVICES (CWS)	44,313	0	0	0	0
101000 BOARD OF COMMIS	34,900	318	21,496	4,345	0
151000 ADMIN OFFICE	151,051	700	91,135	16,978	0
162000 NON-DEPARTMENTAL	0	975	0	0	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	0	248	0	0	0
201000 COUNTY COUNSEL	144,336	1,084	96,753	16,921	0
251000 COUNTY AUDITOR	34,210	32	25,756	3,997	0
301000 ELECTIONS	240,129	1,616	0	10,042	0
302000 ASSESSMENT & TAXATION	1,704,568	5,953	392,036	93,883	0
302020 A&T-SS	0	0	0	0	0
311000 COMMUNITY ENGAGEMENT	50,027	1,481	16,520	5,231	0
321000 COUNTY EMERGENCY MGMT	50,613	3,571	51,039	8,934	0
351010 SS-ADMIN	54,703	318	85,771	8,908	0
351015 RISK SVC ADMIN	50,071	5,004	0	5,428	0
351500 FINANCIAL MGMT	158,622	3,694	87,055	17,451	0
352000 HUMAN RESOURCE	210,166	12,224	101,467	28,010	0
352500 INFO TECHNOLOGY SVCS	(2,404,987)	18,364	292,256	90,102	0
353000 PURCHASING	43,148	(126,100)	13,116	4,265	0
353500 FACILITIES MANAGEMENT	527,508	135,463	(1,594,239)	122,527	0
354000 FLEET MANAGEMENT	174,138	17,665	62,626	24,172	0
354100 FLEET REPLACEMENT	0	837	0	0	0
354500 INTERNAL SERVICES	51,762	4,886	119,165	16,402	0
355500 BLDG EQUIP REPLACEMENT	0	486	0	0	0
356005 PARKS	78,146	5,345	30,935	37,682	0
356010 METZGER PARK	1,444	1,702	81,151	5,671	0
357005 LIFE INSURANCE	0	419	0	0	0
357005 MEDICAL INSURANCE	0	2,720	0	0	0
357005 UNEMPLOYMENT INS	0	134	0	0	0
357010 LIABILITY INSUR	0	3,664	0	(1,856,441)	0
357010 WORKERS COMP INSURANCE	0	637	0	0	0
358000 ITS CAPITAL ACQUISITION	0	14,197	0	0	0
358000 FACILITIES CAPITAL PROJ	0	10,506	0	0	0
358000 GREENSPACE CAP PROJ.	0	150	0	0	0
358000 EMERGENCY COMM SYS	0	2,108	0	0	0
401000 SHERIFF'S OFFICE ADMIN	415,133	19,918	1,143,472	145,950	(2,527,104)
401000 LOL - S.O. ADMIN	151,339	1,075	29,487	42,609	151,361
402000 LAW ENF SVCS	1,801,515	17,449	325,158	638,401	0
402000 DISTRICT PATROL	1,294,235	12,174	368,536	735,320	2,365,981
402000 LOL - LAW ENF SVCS	758,772	5,701	188,590	341,144	978,071
402005 GF PATROL OPERATIONS	0	0	0	0	1,138,382
402010 GF INVESTIGATIONS	0	0	0	0	587,025
402015 GF RECORDS	0	0	0	0	124,499
402020 GF PUBLIC AFFAIRS	0	0	0	0	56,885
402030 GF CIVIL	0	0	0	0	78,643
402035 GF PERMITS	0	0	0	0	31,744
402040 GF FORENSICS	0	0	0	0	21,082
402045 GF EVIDENCE	0	0	0	0	28,276
402050 SO Service Admin	0	0	0	0	29,936
403000 JAIL	2,275,176	21,124	4,249,627	655,064	2,343,706
403000 JAIL COMMISSARY	8,735	181	2,926	872	0

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357010 LIABILITY 14.5	401000 SHERIFF'S 15.5
403000 LOL - JAIL	173,973	2,874	34,620	45,168	212,052
403005 JAIL ADMIN	15,030	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	250	216	2,795	166	0
404000 COURT SECURITY FUND	0	248	0	0	0
406005 TRI-MET CONTRACT	25,896	15	0	4,561	0
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	0	756	0	0	0
406060 TASKFORCE REIMBURSABLES	0	33	0	0	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	4,061	0
409000 FORFEITURES	0	0	0	19,372	0
451000 DISTRICT ATTORNEY	1,056,179	7,205	484,695	96,342	0
451000 LOL-DISTRICT ATTORNEY	329,234	316	36,796	21,426	0
501000 JUVENILE	548,403	7,408	323,435	99,728	0
501000 LOL-JUVENILE	95,584	5,973	27,166	11,492	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	42,234	837	11,397	6,166	0
503000 JUVENILE ADMIN	110,360	534	31,950	14,879	0
504000 JUVENILE GRANTS	39,476	1,496	18,243	7,707	0
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	99,781	2,753	57,731	11,084	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	940,193	22,516	973,131	291,770	0
551500 LOL COMM CORRECTIONS	214,034	5,363	471,485	78,210	0
601000 LONG RANGE PLANNING	250,604	13,540	66,269	22,548	0
602000 CURRENT PLANNING	307,644	1,769	75,433	20,804	0
602000 BUILDING SERVICES	864,237	5,140	331,705	244,166	0
603000 ENGINEERING	526,712	19,604	159,796	148,734	0
603000 SURVEY PUBLIC LAND CNR	42,641	384	2,764	10,161	0
603000 SURVEY	40,487	280	39,134	11,716	0
604000 LUT ADMINISTRATION	191,625	3,092	167,790	50,104	0
604500 ROAD FUND ADMIN	0	1,006	14,987	866	0
605000 CAPITAL PROJECT MGMT	405,667	2,823	181,413	77,417	0
606000 LUT OPS & MAINT	608,573	53,951	308,187	499,545	0
606500 TIF ROAD PROJECT	0	8,128	0	0	0
606500 MSTIP 3	0	22,558	0	0	0
606500 ROAD CAPITAL PROJECT	0	6,125	0	0	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	0	975	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	15	0	0	0
607500 MAINT LOCAL IMPROV DIST	0	15	0	0	0

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357010 LIABILITY 14.5	401000 SHERIFF'S 15.5
608000 URBAN ROAD MAINT DIST	0	4,801	0	0	0
608500 NORTH BETHANY SERVICE DIST	0	2,386	0	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	691	0	0	0
651000 HOUSING SERVICES	359,517	30,092	121,411	46,451	0
652000 Metro Affordabe Housing	0	33	0	0	0
661000 FEDERAL HOUSING PROG	0	7,797	0	0	0
662000 LOCAL FUND HOUSING PROG	0	3,701	0	0	0
663000 AFFORDABLE HOUSING POOL	0	181	0	0	0
701000 EMERGENCY MEDICAL SVCS	30,759	2,548	8,726	3,797	0
703000 PUBLIC HEALTH	1,070,376	18,876	318,291	148,168	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	161,087	518	202,656	20,565	0
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	54,064	12,833	0	7,937	0
706000 HUMAN SERVICES	234,328	16,480	78,158	47,654	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	652,410	0	98,628	59,168	0
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	292,939	3,042	16,179	29,241	0
708900 MH URGENT CARE CTR	0	1,175	22,965	1,854	0
709000 ANIMAL SERVICES	197,008	6,850	116,542	51,455	0
751000 VETERANS SERVICES	87,340	803	6,292	11,731	0
752000 AGENCY ON AGING	160,484	13,411	6,292	14,761	0
801000 WASH CO JUSTICE COURT	65,555	1,260	85,759	9,419	0
851000 LAW LIBRARY	24,810	1,025	64,084	5,914	0
901000 COMMUNITY DEVELOPMENT	41,774	12,682	3,380	13,453	0
902000 HOME FUND	10,103	1,513	701	10,580	0
903000 AIR QUALITY	11,100	2,568	701	3,916	0
951000 AGRICULTURE	0	872	14,746	1,191	0
961000 WATERMASTER	45,387	216	29,829	4,778	0
971000 COOP LIBRARY SERVICES	93,969	13,094	80,720	55,393	0
971015 WEST SLOPE LIBRARY	0	3,211	12,319	10,420	0
981000 FAIR COMPLEX	97,688	50,511	0	34,603	0
982000 EVENT CENTER	0	1,108	0	0	0
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	272	0	0	0	0

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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357010 LIABILITY 14.5	401000 SHERIFF'S 15.5
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	68,581	0	1,613,773	79,402	0
TUALATIN RIVER WATERSHED COUNCIL	272	0	0	0	0
VISION ACTION NETWORK	1,091	0	15,788	763	0
WCCCA (911 Center)	0	0	5,453	325	0
NOT ALLOCATED / EXCLUDED	0	0	0	0	0
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	55,000	0	240,500	0	109,200
Total Expenditures	18,848,504	620,249	13,266,649	3,695,000	5,729,739

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Department	403005 JAIL ADMIN 16.5	503000 JUVENILE A 17.5	703030 PUBLIC HEA 18.5	704005 HHS ADMIN 19.5	706005 HUMAN SVCS 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 COMMUNITY ENGAGEMENT	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351015 RISK SVC 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
357005 LIFE INSURANCE	0	0	0	0	0
357005 MEDICAL INSURANCE	0	0	0	0	0
357005 UNEMPLOYMENT INS	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
357010 WORKERS COMP INSURANCE	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	0	0	0	0	0
401000 LOL - S.O. ADMIN	0	0	0	0	0
402000 LAW ENF SVCS	0	0	0	0	0
402000 DISTRICT PATROL	0	0	0	0	0
402000 LOL - LAW ENF SVCS	0	0	0	0	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	0	0	0	0	0
403000 JAIL COMMISSARY	7,090	0	0	0	0

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Department	403005 JAIL ADMIN 16.5	503000 JUVENILE A 17.5	703030 PUBLIC HEA 18.5	704005 HHS ADMIN 19.5	706005 HUMAN SVCS 20.5
403000 LOL - JAIL	109,930	0	0	0	0
403005 JAIL ADMIN	(15,030)	0	0	0	0
403010 JAIL HOUSING	792,560	0	0	0	0
403025 JAIL INTAKE/RELEASE	560,288	0	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	1,381,654	0	0	0
501005 LOL-JUVENILE BASIC SVCS	0	69,908	0	0	0
501010 JUVENILE SHELTER CARE	0	40,909	0	0	0
501015 JUV SECURE DETENTION	0	90,064	0	0	0
501025 HOME DETENTION	0	8,835	0	0	0
502000 CONCILIATION PROGRAM	0	21,164	0	0	0
503000 JUVENILE ADMIN	0	(218,410)	0	0	0
504000 JUVENILE GRANTS	0	0	0	0	0
504005 DOWNSIZING	0	59,830	0	0	0
504020 JUVENILE RESTITUTION	0	55,516	0	0	0
505000 STATE HIGH-RISK PREVENT	0	0	0	0	0
505015 SUBSTANCE ABUSE PROGRAMS	0	77,523	0	0	0
505020 COMM & VICTIM SVCS	0	12,120	0	0	0
505025 SHELTER CARE SUPPLEMENT	0	29,397	0	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	403005 JAIL ADMIN 16.5	503000 JUVENILE A 17.5	703030 PUBLIC HEA 18.5	704005 HHS ADMIN 19.5	706005 HUMAN SVCS 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
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	20,356	21,215	0
703000 PUBLIC HEALTH	0	0	0	0	0
703005 ENVIRONMENT HEALTH	0	0	166,057	109,539	0
703010 COMMUNICABLE DISEASE	0	0	210,330	134,867	0
703015 MEDICAL EXAMINER	0	0	19,203	22,297	0
703020 SOLID WASTE & RECYCLING	0	0	0	85,509	0
703025 MATERNAL & CHILD HEALTH	0	0	162,695	101,096	0
703030 PUBLIC HEALTH	0	0	(33,987)	33,987	0
703035 HEPP	0	0	38,801	25,328	0
703040 VITAL RECORDS	0	0	26,219	17,751	0
703045 WIC	0	0	200,439	134,867	0
703050 PH Emergency Preparedness	0	0	30,541	19,916	0
704000 HHS ADMINISTRATION	0	0	0	80,097	0
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	0	53,254	0
706000 HUMAN SERVICES	0	0	0	11,690	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	273,414	0
706015 CHILDREN'S HUMAN SERVICES	0	0	0	27,276	0
706020 ALCOHOL & DRUG SERVICES	0	0	0	69,923	0
706025 DEVELOP DISABILIT	0	0	0	9,958	0
706500 Developmental Disabilities Servic	0	0	0	416,725	0
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	0	0	0	213,882	0
708900 MH URGENT CARE CTR	0	0	0	0	0
709000 ANIMAL SERVICES	0	0	0	131,403	0
751000 VETERANS SERVICES	0	0	0	55,852	0
752000 AGENCY ON AGING	0	0	0	114,951	0
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
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
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0

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Department	403005 JAIL ADMIN 16.5	503000 JUVENILE A 17.5	703030 PUBLIC HEA 18.5	704005 HHS ADMIN 19.5	706005 HUMAN SVCS 20.5
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	403,389
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	(92,613)	0	758,682
Total Expenditures	1,454,838	1,628,510	748,041	2,164,797	1,162,071

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Department	BUILDING DEBT INT 21.5	BUILDING DEPRECIATION 22.5	Totals
CLEAN WATER SERVICES (CWS)	0	0	44,313
101000 BOARD OF COMMIS	300	4,395	0
151000 ADMIN OFFICE	1,344	18,617	0
162000 NON-DEPARTMENTAL	0	0	20,737
167500 Affordable Housing Development Su	0	0	9,674
168000 ESPD	0	0	0
169600 COMMUNITY NETWORK	0	0	4,615
201000 COUNTY COUNSEL	1,244	19,765	0
251000 COUNTY AUDITOR	159	5,263	0
301000 ELECTIONS	2,642	15,347	598,398
302000 ASSESSMENT & TAXATION	5,271	93,836	4,680,999
302020 A&T-SS	0	0	0
311000 COMMUNITY ENGAGEMENT	0	3,175	108,043
321000 COUNTY EMERGENCY MGMT	0	12,505	0
351010 SS-ADMIN	315	17,522	0
351015 RISK SVC ADMIN	0	0	0
351500 FINANCIAL MGMT	897	17,783	0
352000 HUMAN RESOURCE	1,674	20,727	0
352500 INFO TECHNOLOGY SVCS	3,992	1,274,588	0
353000 PURCHASING	210	2,681	0
353500 FACILITIES MANAGEMENT	4,191	140,190	0
354000 FLEET MANAGEMENT	0	9,057	514,762
354100 FLEET REPLACEMENT	0	0	71,062
354500 INTERNAL SERVICES	1,682	22,857	294,877
355500 BLDG EQUIP REPLACEMENT	0	0	14,815
356005 PARKS	0	33,291	254,055
356010 METZGER PARK	0	19,678	115,408
357005 LIFE INSURANCE	0	0	6,033
357005 MEDICAL INSURANCE	0	0	203,264
357005 UNEMPLOYMENT INS	0	0	5,213
357010 LIABILITY INSUR	0	0	0
357010 WORKERS COMP INSURANCE	0	0	633,592
358000 ITS CAPITAL ACQUISITION	0	0	69,099
358000 FACILITIES CAPITAL PROJ	0	0	74,965
358000 GREENSPACE CAP PROJ.	0	0	2,130
358000 EMERGENCY COMM SYS	0	0	114,440
401000 SHERIFF'S OFFICE ADMIN	1,085	222,453	0
401000 LOL - S.O. ADMIN	0	5,663	451,900
402000 LAW ENF SVCS	0	76,025	3,683,000
402000 DISTRICT PATROL	2,451	69,510	5,578,992
402000 LOL - LAW ENF SVCS	482	36,165	2,636,521
402005 GF PATROL OPERATIONS	0	0	1,138,382
402010 GF INVESTIGATIONS	0	0	587,025
402015 GF RECORDS	0	0	124,499
402020 GF PUBLIC AFFAIRS	0	0	56,885
402030 GF CIVIL	0	0	78,643
402035 GF PERMITS	0	0	31,744
402040 GF FORENSICS	0	0	21,082
402045 GF EVIDENCE	0	0	28,276
402050 SO Service Admin	0	0	29,936
403000 JAIL	0	1,047,071	11,576,277
403000 JAIL COMMISSARY	0	698	27,958

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Department	BUILDING DEBT INT 21.5	BUILDING DEPRECIATION 22.5	Totals
403000 LOL - JAIL	0	8,212	668,836
403005 JAIL ADMIN	0	0	0
403010 JAIL HOUSING	0	0	792,560
403025 JAIL INTAKE/RELEASE	0	0	560,288
403500 JAIL HEALTH CARE	0	1,834	19,910
404000 COURT SECURITY FUND	0	0	12,051
406005 TRI-MET CONTRACT	0	0	50,755
406030 GASTON LAW ENF SVCS	0	0	0
406035 BANKS CONTRACT	0	0	0
406050 WIN Contracts	0	0	2,550
406060 TASKFORCE REIMBURSABLES	0	0	3,878
406065 CORNELIUS LAW ENF SVCS	0	0	4,061
409000 FORFEITURES	0	0	32,460
451000 DISTRICT ATTORNEY	5,367	95,157	2,204,584
451000 LOL-DISTRICT ATTORNEY	1,285	7,064	506,619
501000 JUVENILE	3,779	68,068	1,266,973
501000 LOL-JUVENILE	161	5,218	200,686
501005 JUVENILE BASIC SERVICES	0	0	1,381,654
501005 LOL-JUVENILE BASIC SVCS	0	0	69,908
501010 JUVENILE SHELTER CARE	0	0	40,909
501015 JUV SECURE DETENTION	0	0	90,064
501025 HOME DETENTION	0	0	8,835
502000 CONCILIATION PROGRAM	0	2,194	119,903
503000 JUVENILE ADMIN	0	6,135	0
504000 JUVENILE GRANTS	0	3,507	96,245
504005 DOWNSIZING	0	0	59,830
504020 JUVENILE RESTITUTION	0	0	55,516
505000 STATE HIGH-RISK PREVENT	0	11,077	242,041
505015 SUBSTANCE ABUSE PROGRAMS	0	0	77,523
505020 COMM & VICTIM SVCS	0	0	12,120
505025 SHELTER CARE SUPPLEMENT	0	0	29,397
551000 COMMUNITY CORRECTIONS	3,861	199,394	3,124,569
551500 LOL COMM CORRECTIONS	727	98,442	1,034,380
601000 LONG RANGE PLANNING	1,116	12,716	578,380
602000 CURRENT PLANNING	1,363	14,471	589,296
602000 BUILDING SERVICES	2,313	63,605	1,982,347
603000 ENGINEERING	0	36,637	1,154,649
603000 SURVEY PUBLIC LAND CNR	302	638	95,610
603000 SURVEY	282	7,513	144,180
604000 LUT ADMINISTRATION	870	32,178	600,453
604500 ROAD FUND ADMIN	0	3,443	150,630
605000 CAPITAL PROJECT MGMT	0	41,594	1,061,557
606000 LUT OPS & MAINT	0	59,437	2,213,753
606500 TIF ROAD PROJECT	0	0	12,912
606500 MSTIP 3	0	0	417,614
606500 ROAD CAPITAL PROJECT	0	0	83,688
606500 OTIA CAP PROJECTS	0	0	0
606500 TDT	0	0	112,106
606500 NORTH BETHANY SDC	0	0	37,605
606500 BONNY SLOPE SDC	0	0	3,530
607000 Regional Transportation	0	0	5,476
607500 MAINT LOCAL IMPROV DIST	0	0	1,322

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Department	BUILDING DEBT INT 21.5	BUILDING DEPRECIATION 22.5	Totals
608000 URBAN ROAD MAINT DIST	0	0	47,046
608500 NORTH BETHANY SERVICE DIST	0	0	34,605
609000 SPECIAL LIGHT DISTRICT #1	0	0	14,919
651000 HOUSING SERVICES	0	23,287	872,775
652000 Metro Affordable Housing	0	0	210,878
661000 FEDERAL HOUSING PROG	0	0	28,710
662000 LOCAL FUND HOUSING PROG	0	0	12,762
663000 AFFORDABLE HOUSING POOL	0	0	13,742
701000 EMERGENCY MEDICAL SVCS	0	1,680	123,962
703000 PUBLIC HEALTH	4,777	83,242	2,382,950
703005 ENVIRONMENT HEALTH	0	0	275,596
703010 COMMUNICABLE DISEASE	0	0	345,197
703015 MEDICAL EXAMINER	0	0	41,500
703020 SOLID WASTE & RECYCLING	0	0	85,509
703025 MATERNAL & CHILD HEALTH	0	0	263,791
703030 PUBLIC HEALTH	0	0	0
703035 HEPP	0	0	64,129
703040 VITAL RECORDS	0	0	43,970
703045 WIC	0	0	335,306
703050 PH Emergency Preparedness	0	0	50,457
704000 HHS ADMINISTRATION	613	38,865	618,695
704005 HHS ADMIN	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	175,226
706000 HUMAN SERVICES	0	18,413	733,632
706005 HUMAN SVCS ADMIN	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	273,414
706015 CHILDREN'S HUMAN SERVICES	0	0	27,276
706020 ALCOHOL & DRUG SERVICES	0	0	69,923
706025 DEVELOP DISABILIT	0	0	9,958
706500 Developmental Disabilities Servic	0	18,919	1,573,872
707000 MENTAL HEALTH HB 2145	0	0	4,785
708500 HEALTH SHARE OREGON	0	0	744,967
708900 MH URGENT CARE CTR	0	0	41,439
709000 ANIMAL SERVICES	0	33,855	883,158
751000 VETERANS SERVICES	0	0	212,974
752000 AGENCY ON AGING	0	0	433,768
801000 WASH CO JUSTICE COURT	1,162	16,454	242,748
851000 LAW LIBRARY	0	14,192	127,744
901000 COMMUNITY DEVELOPMENT	0	0	147,524
902000 HOME FUND	0	0	53,790
903000 AIR QUALITY	0	0	34,688
951000 AGRICULTURE	0	0	21,281
961000 WATERMASTER	0	7,057	98,319
971000 COOP LIBRARY SERVICES	1,035	13,879	513,521
971015 WEST SLOPE LIBRARY	0	2,832	73,424
981000 FAIR COMPLEX	0	0	297,099
982000 EVENT CENTER	0	0	1,125
BANKRUPTCY TAX PAYMENTS	0	0	14,933
A&T SYSTEM TEAM	0	0	0
BUILDING DEBT INTEREST	0	0	0
BUILDING DEPRECIATION	0	0	0
COMMUNITY HOUSING FUND	0	0	272

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Department	BUILDING DEBT INT 21.5	BUILDING DEPRECIA 22.5	Totals
OSU EXTENSION SERVICE	0	0	0
RIDE CONNECTION	0	0	0
STATE COURTS	21,103	314,191	2,097,050
TUALATIN RIVER WATERSHED COUNCIL	0	0	272
VISION ACTION NETWORK	0	3,035	20,677
WCCCA (911 Center)	0	1,299	7,077
NOT ALLOCATED / EXCLUDED	0	0	65,931
FOR PLAN USE ONLY	0	0	0
Total Allocated			70,774,193
Direct Bills	0	0	0
Unallocated	0	0	403,389
Cost Adjustments	0	0	0
Disallowed	0	0	1,070,769
Total Expenditures	78,055	4,558,596	72,248,351

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
101000 BOARD OF COMMIS		
1.4.1 BD OF DIRECTORS	Number Of Regular Employees (FTE)	FY 19-20 Adopted Budget
1.4.2 GENERAL GOVT	Budget Appropriations (Excluding Contingency)	FY 19-20 Adopted Budget
151000 ADMIN OFFICE		
2.4.1 COUNTY ADMIN	Number Of Regular Employees (FTE)	FY 19-20 Adopted Budget
2.4.2 BUDGET ANALYSIS	Size Of Budget (Pass Thru Dollars Discounted)	FY 19-20 Adopted Budget
2.4.3 INTERGOV RELAT	Number Of Regular Employees (FTE)	FY 19-20 Adopted Budget
2.4.4 GEN COMM SUPPOR	Direct Allocation To Board Of Commissioners	Cost Plan
2.4.5 ADMINISTRATOR	Number Of Regular Employees (FTE)	FY 19-20 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 (Pass Thru Dollars Discounted)	FY 19-20 Adopted Budget
4.4.2 FIELD AUDIT	Weighted Budget Size (50% Gen Fund--50% Other Funds)	FY 19-20 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
321000 COUNTY EMERGENCY MGMT		
6.4.1 FTE	Number Of Regular Employees (FTE)	FY 19-20 Adopted Budget
6.4.2 Expenditure Budget	Budget Appropriations (Excluding Contingency)	FY 19-20 Adopted Budget
351010 SS-ADMIN		
7.4.1 SUSTAINABILITY	Number Of Regular Employees (FTE)	FY 19-20 Adopted Budget
7.4.2 SS Admin	SUPPORT SERVICES NUMBER OF REGULAR EMPLOYEES (FTE)	ADOPTED BUDGET
351015 RISK SVC ADMIN		
8.4.1 LIABILITY	Direct Allocation To Liability & Casualty Ins	Cost Plan
8.4.2 WORKERS COMP	Direct Allocation To Workers Comp Ins	Cost Plan
351500 FINANCIAL MGMT		
9.4.1 GEN FIN'L MGMT	Weighted 50% GL JE Lines And 50% Budget Appropriations	FY 18-19 Wisard Actual Counts And FY 19-20 Adopted Budget
9.4.2 ACCTS PAYABLE	Number Of Invoices Per Department	FY 18-19 Wisard Actual Count
9.4.3 PAYROLL	Number Of Regular Employees (FTE)	FY 19-20 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)	FY 19-20 Adopted Budget
10.4.2 EMPLOYEE RELAT	Number Of Full-Time Bargaining Unit Employees Per Dept	FY 19-20 Adopted Budget
10.4.3 EMPLOYEE DEV	Number Of Regular Employees (FTE) Less S.O. Sworn Officers	FY 19-20 Adopted Budget
352500 INFO TECHNOLOGY SVCS		
11.4.1 ITS OPS - A (FTE)	Number Of Regular Employees (FTE)	FY 19-20 Adopted Budget
11.4.2 ITS OPS - B (51100)	Personal Services (Account 51100) Budget	FY 19-20 Adopted Budget
11.4.3 ITS SPECIAL SYS	Distributed By Use	Information Technology Systems Records
11.4.4 ITS EXTERNAL AGENCIES	Distributed By Use	Information Technology Systems Records

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
353000 PURCHASING		
12.4.1 PURCH GENERAL	Total Number Of Requisition Dist Lines And Releases	FY 18-19 Wisard Actual Count
12.4.2 BIDS/RFPS	Weighted Number Of Bids & RFP's	Purchasing Division
353500 FACILITIES MANAGEMENT		
13.4.1 OPS & MAINTENANCE	Maintained Square Footage	Facilities Management
13.4.2 JANITORIAL	Square Footage Of Locations Served	Facilities Management
13.4.3 GROUNDS MAINT	Square Footage Of Locations Served	Facilities Management
13.4.4 UTILITIES	Square Footage Of Locations Served	Facilities Management
357010 LIABILITY INSUR		
14.4.1 GEN LIABILITY	Actual Determined Cost Allocation	Risk Services Admin
14.4.2 REAL PROPERTY	Real Property Square Footage	Facilities Management
14.4.3 AUTO INSURANCE	Based On Reported Losses And Milages	Risk Services Admin
401000 SHERIFF'S OFFICE ADMIN		
15.4.1 EXEC ADMIN	SO Budgeted Appropriations	FY 19-20 Adopted Budget
15.4.2 BUSINESS ADMIN	Number Of S.O. Regular Employees (FTE)	FY 19-20 Adopted Budget
15.4.3 TRAINING	Number Of S.O. Certified Employees	FY 19-20 Adopted Budget
15.4.4 LAW ENFORCEMENT TECH	Number Of S.O. Certified Employees	FY 19-20 Adopted Budget
15.4.5 PROF. STANDARDS	Number Of S.O. Regular Employees (FTE)	FY 19-20 Adopted Budget
403005 JAIL ADMIN		
16.4.1 JAIL ADMIN.	Number Of Regular Employees (FTE) For Jail Admin Exclude 100-403005	FY 19-20 Adopted Budget
503000 JUVENILE ADMIN		
17.4.1 JUVENILE ADMIN	Time And Salary Allocation	Juvenile Admin Records
703030 PUBLIC HEALTH		
18.4.1 DEPT ADMIN	Allocation Weighted @75% FTE & 25% Budget Appropriation	FY 19-20 Adopted Budget
18.4.2 PROF. SERVICES	Allocation Weighted @75% FTE & 25% Budget Appropriation	FY 19-20 Adopted Budget
704005 HHS ADMIN		
19.4.1 DEPT ADMIN	Weighted 75% FTE And 25% Budget Appropriations	FY 19-20 Adopted Budget
19.4.2 HHS DIRECTOR	Time Allocation	Hhs Records
706005 HUMAN SVCS ADMIN		
20.4.1 HSO ADMIN	Direct Allocation To HSO	Hhs Admin Records
BUILDING DEBT INTEREST		
21.4.1 BLDG DEBT INTEREST	Office Building Square Footage	Facilities Management
BUILDING DEPRECIATION		
22.4.1 BUILDING & COMPONENT	Bldg Depreciation Square Footage	Facilities Management
22.4.2 GF EQUIPMENT	Cost Of Equipment By Org Unit (General Fund)	Fixed Asset Report

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 101000 BOARD OF COMMIS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	536,693			536,693
Inbound Costs:				
101000 BOARD OF COMMIS		757	757	
151000 ADMIN OFFICE		385,696	385,696	
201000 COUNTY COUNSEL		130,755	130,755	
251000 COUNTY AUDITOR		1,008	1,008	
321000 COUNTY EMERGENCY MGMT		1,080	1,080	
351010 SS-ADMIN		778	778	
351500 FINANCIAL MGMT		3,242	3,242	
352000 HUMAN RESOURCE		8,829	8,829	
352500 INFO TECHNOLOGY SVCS		34,900	34,900	
353000 PURCHASING		318	318	
353500 FACILITIES MANAGEMENT		21,496	21,496	
357010 LIABILITY INSUR		4,345	4,345	
BUILDING DEBT INTEREST		300	300	
BUILDING DEPRECIATION		4,395	4,395	
Total Allocated Additions:		597,899	597,899	597,899
Total To Be Allocated:	536,693	597,899		1,134,592

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 101000 BOARD OF COMMIS

	Total	G&A	BD OF DIRECTORS	GENERAL GOV'T
Other Expense & Cost				
PERSONNEL SERVICES	500,267	0	250,133	250,134
MATERIALS & SERVICES	35,926	0	17,963	17,963
OTHER SPECIAL EXPEND	0	0	0	0
INTERFUND EXPENSES	500	0	250	250
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	536,693			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	536,693	0	268,346	268,347
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	536,693	0	268,346	268,347
Allocation Step 2				
Inbound - All Others	597,899	597,899	0	0
Reallocate Admin Costs		(597,899)	298,931	298,968
Unallocated Costs	0	0	0	0
2nd Allocation	597,899	0	298,931	298,968
Total For 101000 BOARD OF COMMIS				
Schedule .3 Total	1,134,592	0	567,277	567,315

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	613		613		613
151000 ADMIN OFFICE	16.00	0.731148	1,962		1,962	2,192	4,154
201000 COUNTY COUNSEL	15.00	0.685451	1,839		1,839	2,050	3,889
251000 COUNTY AUDITOR	4.00	0.182787	491		491	546	1,037
301000 ELECTIONS	10.00	0.456967	1,226		1,226	1,366	2,592
302000 ASSESSMENT & TAXATION	108.50	4.958096	13,305		13,305	14,850	28,155
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	736		736	817	1,553
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	736		736	817	1,553
351010 SS-ADMIN	7.00	0.319877	858		858	955	1,813
351015 RISK SVC ADMIN	6.00	0.274180	736		736	817	1,553
351500 FINANCIAL MGMT	18.00	0.822541	2,207		2,207	2,460	4,667
352000 HUMAN RESOURCE	26.00	1.188115	3,188		3,188	3,558	6,746
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	10,270		10,270	11,463	21,733
353000 PURCHASING	5.00	0.228484	613		613	682	1,295
353500 FACILITIES MANAGEMENT	53.00	2.421927	6,499		6,499	7,252	13,751
354000 FLEET MANAGEMENT	21.00	0.959632	2,575		2,575	2,875	5,450
354500 INTERNAL SERVICES	7.00	0.319877	858		858	955	1,813
356005 PARKS	8.90	0.406701	1,091		1,091	1,216	2,307
356010 METZGER PARK	0.10	0.004570	12		12	13	25
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	4,139		4,139	4,616	8,755
401000 LOL - S.O. ADMIN	15.00	0.685451	1,839		1,839	2,050	3,889
402000 LAW ENF SVCS	153.40	7.009880	18,811		18,811	21,001	39,812
402000 DISTRICT PATROL	143.60	6.562052	17,609		17,609	19,657	37,266
402000 LOL - LAW ENF SVCS	62.75	2.867470	7,695		7,695	8,590	16,285
403000 JAIL	198.75	9.082228	24,370		24,370	27,414	51,784
403000 JAIL COMMISSARY	1.00	0.045697	123		123	136	259
403000 LOL - JAIL	15.50	0.708299	1,901		1,901	2,120	4,021
406005 TRI-MET CONTRACT	4.00	0.182787	491		491	546	1,037
451000 DISTRICT ATTORNEY	97.00	4.432584	11,895		11,895	13,279	25,174
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	3,102		3,102	3,459	6,561
501000 JUVENILE	40.50	1.850718	4,966		4,966	5,539	10,505
501000 LOL-JUVENILE	11.00	0.502664	1,349		1,349	1,504	2,853
502000 CONCILIATION PROGRAM	4.80	0.219344	589		589	654	1,243
503000 JUVENILE ADMIN	12.00	0.548361	1,472		1,472	1,639	3,111
504000 JUVENILE GRANTS	4.40	0.201066	540		540	599	1,139
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	1,441		1,441	1,606	3,047
551000 COMMUNITY CORRECTIONS	107.00	4.889551	13,121		13,121	14,650	27,771
551500 LOL COMM CORRECTIONS	31.00	1.416599	3,801		3,801	4,241	8,042
601000 LONG RANGE PLANNING	26.08	1.191771	3,198		3,198	3,569	6,767
602000 CURRENT PLANNING	21.98	1.004414	2,695		2,695	3,007	5,702
602000 BUILDING SERVICES	63.94	2.921849	7,841		7,841	8,750	16,591
603000 ENGINEERING	48.58	2.219948	5,957		5,957	6,649	12,606
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	465		465	516	981
603000 SURVEY	4.58	0.209291	562		562	624	1,186
604000 LUT ADMINISTRATION	20.20	0.923074	2,477		2,477	2,765	5,242
605000 CAPITAL PROJECT MGMT	47.05	2.150032	5,770		5,770	6,436	12,206
606000 LUT OPS & MAINT	107.00	4.889551	13,121		13,121	14,650	27,771
651000 HOUSING SERVICES	42.80	1.955820	5,248		5,248	5,854	11,102
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	399		399	443	842
703000 PUBLIC HEALTH	124.85	5.705238	15,310		15,310	17,088	32,398
704000 HHS ADMINISTRATION	14.90	0.680881	1,827		1,827	2,037	3,864
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	736		736	817	1,553

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	4,038		4,038	4,505	8,543
706500 Developmental Disabilities Serv	77.80	3.555206	9,540		9,540	10,646	20,186
708500 HEALTH SHARE OREGON	33.27	1.520330	4,080		4,080	4,552	8,632
709000 ANIMAL SERVICES	25.00	1.142418	3,066		3,066	3,420	6,486
751000 VETERANS SERVICES	10.65	0.486670	1,306		1,306	1,456	2,762
752000 AGENCY ON AGING	19.10	0.872808	2,342		2,342	2,612	4,954
801000 WASH CO JUSTICE COURT	8.00	0.365574	981		981	1,090	2,071
851000 LAW LIBRARY	3.00	0.137090	368		368	409	777
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	770		770	856	1,626
902000 HOME FUND	1.17	0.053465	143		143	157	300
903000 AIR QUALITY	1.30	0.059406	159		159	176	335
961000 WATERMASTER	1.94	0.088652	238		238	261	499
971000 COOP LIBRARY SERVICES	35.50	1.622234	4,353		4,353	4,857	9,210
971015 WEST SLOPE LIBRARY	6.00	0.274180	736		736	817	1,553
981000 FAIR COMPLEX	12.65	0.578064	1,551		1,551	1,728	3,279
Schedule .4 Total for BD OF DIRECTORS	2,188.34	100.000000	268,346		268,346	298,931	567,277

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	536,693	0.053816	144		144		144
151000 ADMIN OFFICE	2,926,509	0.293450	787		787	874	1,661
162000 NON-DEPARTMENTAL	3,015,187	0.302342	811		811	902	1,713
167500 Affordable Housing Development Su	4,000,000	0.401093	1,076		1,076	1,199	2,275
169600 COMMUNITY NETWORK	679,500	0.068136	183		183	200	383
201000 COUNTY COUNSEL	2,890,346	0.289824	778		778	864	1,642
251000 COUNTY AUDITOR	691,817	0.069371	186		186	205	391
301000 ELECTIONS	2,532,635	0.253955	681		681	757	1,438
302000 ASSESSMENT & TAXATION	12,800,107	1.283508	3,444		3,444	3,836	7,280
311000 COMMUNITY ENGAGEMENT	869,686	0.087206	234		234	257	491
321000 COUNTY EMERGENCY MGMT	1,096,702	0.109970	295		295	327	622
351010 SS-ADMIN	975,991	0.097866	263		263	290	553
351015 RISK SVC ADMIN	1,210,334	0.121364	326		326	360	686
351500 FINANCIAL MGMT	3,190,379	0.319910	858		858	953	1,811
352000 HUMAN RESOURCE	3,994,623	0.400554	1,075		1,075	1,198	2,273
352500 INFO TECHNOLOGY SVCS	19,958,504	2.001303	5,370		5,370	5,982	11,352
353000 PURCHASING	626,249	0.062796	169		169	185	354
353500 FACILITIES MANAGEMENT	13,374,099	1.341064	3,599		3,599	4,011	7,610
354000 FLEET MANAGEMENT	5,254,242	0.526860	1,414		1,414	1,573	2,987
354100 FLEET REPLACEMENT	8,294,502	0.831716	2,232		2,232	2,483	4,715
354500 INTERNAL SERVICES	1,886,865	0.189202	508		508	565	1,073
355500 BLDG EQUIP REPLACEMENT	2,835,402	0.284315	763		763	846	1,609
356005 PARKS	1,511,282	0.151541	407		407	451	858
356010 METZGER PARK	128,143	0.012849	34		34	37	71
357005 LIFE INSURANCE	507,215	0.050860	136		136	150	286
357005 MEDICAL INSURANCE	41,619,617	4.173332	11,199		11,199	12,481	23,680
357005 UNEMPLOYMENT INS	259,042	0.025975	70		70	76	146
357010 WORKERS COMP INSURANCE	2,381,656	0.238816	641		641	710	1,351
358000 ITS CAPITAL ACQUISITION	8,034,428	0.805638	2,162		2,162	2,408	4,570
358000 FACILITIES CAPITAL PROJ	11,393,200	1.142433	3,066		3,066	3,413	6,479
358000 GREENSPACE CAP PROJ.	352,368	0.035333	95		95	104	199
358000 EMERGENCY COMM SYS	28,700,000	2.877841	7,723		7,723	8,606	16,329
401000 SHERIFF'S OFFICE ADMIN	6,215,105	0.623209	1,672		1,672	1,860	3,532
401000 LOL - S.O. ADMIN	2,368,447	0.237492	637		637	707	1,344
402000 LAW ENF SVCS	26,020,563	2.609165	7,002		7,002	7,800	14,802
402000 DISTRICT PATROL	30,040,855	3.012293	8,083		8,083	9,007	17,090
402000 LOL - LAW ENF SVCS	13,504,447	1.354134	3,634		3,634	4,049	7,683
403000 JAIL	30,620,760	3.070442	8,239		8,239	9,180	17,419
403000 JAIL COMMISSARY	203,440	0.020400	55		55	58	113
403000 LOL - JAIL	3,489,065	0.349860	939		939	1,042	1,981
403500 JAIL HEALTH CARE	5,643,258	0.565868	1,518		1,518	1,689	3,207
404000 COURT SECURITY FUND	605,251	0.060690	163		163	178	341
406005 TRI-MET CONTRACT	765,255	0.076735	206		206	226	432
406050 WIN Contracts	60,000	0.006016	16		16	18	34
406060 TASKFORCE REIMBURSABLES	520,000	0.052142	140		140	154	294
451000 DISTRICT ATTORNEY	14,624,418	1.466437	3,935		3,935	4,383	8,318
451000 LOL-DISTRICT ATTORNEY	3,892,157	0.390279	1,047		1,047	1,163	2,210
501000 JUVENILE	7,828,921	0.785031	2,107		2,107	2,347	4,454
501000 LOL-JUVENILE	1,811,049	0.181600	487		487	542	1,029
502000 CONCILIATION PROGRAM	733,239	0.073524	197		197	216	413

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
503000 JUVENILE ADMIN	1,628,510	0.163296	438		438	487	925
504000 JUVENILE GRANTS	939,730	0.094230	253		253	277	530
505000 STATE HIGH-RISK PREVENT	3,029,945	0.303822	815		815	907	1,722
551000 COMMUNITY CORRECTIONS	23,793,767	2.385877	6,402		6,402	7,135	13,537
551500 LOL COMM CORRECTIONS	5,111,406	0.512537	1,375		1,375	1,531	2,906
601000 LONG RANGE PLANNING	4,868,443	0.488174	1,310		1,310	1,459	2,769
602000 CURRENT PLANNING	3,497,820	0.350738	941		941	1,045	1,986
602000 BUILDING SERVICES	12,477,656	1.251175	3,357		3,357	3,744	7,101
603000 ENGINEERING	9,864,354	0.989130	2,654		2,654	2,958	5,612
603000 SURVEY PUBLIC LAND CNR	796,897	0.079907	214		214	235	449
603000 SURVEY	904,897	0.090737	243		243	266	509
604000 LUT ADMINISTRATION	3,728,985	0.373917	1,003		1,003	1,115	2,118
604500 ROAD FUND ADMIN	19,592,735	1.964626	5,272		5,272	5,870	11,142
605000 CAPITAL PROJECT MGMT	8,139,859	0.816210	2,190		2,190	2,438	4,628
606000 LUT OPS & MAINT	36,311,869	3.641108	9,771		9,771	10,890	20,661
606500 TIF ROAD PROJECT	1,613,145	0.161755	434		434	482	916
606500 MSTIP 3	171,151,422	17.161902	46,057		46,057	51,611	97,668
606500 ROAD CAPITAL PROJECT	37,076,030	3.717732	9,976		9,976	11,119	21,095
606500 TDT	52,696,947	5.284092	14,180		14,180	15,801	29,981
606500 NORTH BETHANY SDC	7,628,491	0.764933	2,053		2,053	2,287	4,340
606500 BONNY SLOPE SDC	1,392,500	0.139630	375		375	416	791
607000 Regional Transportation	2,147,136	0.215300	578		578	640	1,218
607500 MAINT LOCAL IMPROV DIST	102,141	0.010242	27		27	30	57
608000 URBAN ROAD MAINT DIST	7,324,803	0.734481	1,971		1,971	2,198	4,169
608500 NORTH BETHANY SERVICE DIST	12,778,357	1.281327	3,438		3,438	3,831	7,269
609000 SPECIAL LIGHT DISTRICT #1	2,184,807	0.219078	588		588	652	1,240
651000 HOUSING SERVICES	10,766,553	1.079597	2,897		2,897	3,228	6,125
652000 Metro Affordabe Housing	45,450,272	4.557445	12,230		12,230	13,630	25,860
701000 EMERGENCY MEDICAL SVCS	1,236,508	0.123989	333		333	367	700
703000 PUBLIC HEALTH	21,063,191	2.112074	5,668		5,668	6,312	11,980
704000 HHS ADMINISTRATION	2,164,797	0.217071	583		583	645	1,228
705000 CHILDREN & FAMILY SVCS	5,201,326	0.521554	1,400		1,400	1,556	2,956
706000 HUMAN SERVICES	49,624,317	4.975989	13,353		13,353	14,881	28,234
706500 Developmental Disabilities Servc	10,996,721	1.102676	2,959		2,959	3,293	6,252
707000 MENTAL HEALTH HB 2145	450,000	0.045123	121		121	133	254
708500 HEALTH SHARE OREGON	12,030,953	1.206382	3,237		3,237	3,607	6,844
708900 MH URGENT CARE CTR	5,427,291	0.544212	1,460		1,460	1,625	3,085
709000 ANIMAL SERVICES	2,999,645	0.300784	807		807	897	1,704
751000 VETERANS SERVICES	1,256,749	0.126018	338		338	373	711
752000 AGENCY ON AGING	5,276,427	0.529084	1,420		1,420	1,580	3,000
801000 WASH CO JUSTICE COURT	911,455	0.091395	245		245	267	512
851000 LAW LIBRARY	490,811	0.049215	132		132	145	277
901000 COMMUNITY DEVELOPMENT	4,458,208	0.447039	1,200		1,200	1,337	2,537
902000 HOME FUND	4,711,893	0.472477	1,268		1,268	1,411	2,679
903000 AIR QUALITY	1,494,105	0.149819	402		402	445	847
951000 AGRICULTURE	559,929	0.056146	151		151	165	316
961000 WATERMASTER	218,436	0.021903	59		59	63	122
971000 COOP LIBRARY SERVICES	36,088,472	3.618707	9,711		9,711	10,825	20,536
971015 WEST SLOPE LIBRARY	1,071,016	0.107394	288		288	319	607
981000 FAIR COMPLEX	5,070,099	0.508395	1,364		1,364	1,518	2,882
Schedule .4 Total for GENERAL GOVT	997,275,379	100.000000	268,347		268,347	298,968	567,315

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 101000 BOARD OF COMMIS

Activity - GENERAL GOVT

Allocation Basis: Budget Appropriations (Excluding Contingency)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
101000 BOARD OF COMMIS	757	613	144
151000 ADMIN OFFICE	5,815	4,154	1,661
162000 NON-DEPARTMENTAL	1,713	0	1,713
167500 Affordable Housing Development Su	2,275	0	2,275
169600 COMMUNITY NETWORK	383	0	383
201000 COUNTY COUNSEL	5,531	3,889	1,642
251000 COUNTY AUDITOR	1,428	1,037	391
301000 ELECTIONS	4,030	2,592	1,438
302000 ASSESSMENT & TAXATION	35,435	28,155	7,280
311000 COMMUNITY ENGAGEMENT	2,044	1,553	491
321000 COUNTY EMERGENCY MGMT	2,175	1,553	622
351010 SS-ADMIN	2,366	1,813	553
351015 RISK SVC ADMIN	2,239	1,553	686
351500 FINANCIAL MGMT	6,478	4,667	1,811
352000 HUMAN RESOURCE	9,019	6,746	2,273
352500 INFO TECHNOLOGY SVCS	33,085	21,733	11,352
353000 PURCHASING	1,649	1,295	354
353500 FACILITIES MANAGEMENT	21,361	13,751	7,610
354000 FLEET MANAGEMENT	8,437	5,450	2,987
354100 FLEET REPLACEMENT	4,715	0	4,715
354500 INTERNAL SERVICES	2,886	1,813	1,073
355500 BLDG EQUIP REPLACEMENT	1,609	0	1,609
356005 PARKS	3,165	2,307	858
356010 METZGER PARK	96	25	71
357005 LIFE INSURANCE	286	0	286
357005 MEDICAL INSURANCE	23,680	0	23,680
357005 UNEMPLOYMENT INS	146	0	146
357010 WORKERS COMP INSURANCE	1,351	0	1,351
358000 ITS CAPITAL ACQUISITION	4,570	0	4,570
358000 FACILITIES CAPITAL PROJ	6,479	0	6,479
358000 GREENSPACE CAP PROJ.	199	0	199
358000 EMERGENCY COMM SYS	16,329	0	16,329
401000 SHERIFF'S OFFICE ADMIN	12,287	8,755	3,532
401000 LOL - S.O. ADMIN	5,233	3,889	1,344
402000 LAW ENF SVCS	54,614	39,812	14,802
402000 DISTRICT PATROL	54,356	37,266	17,090
402000 LOL - LAW ENF SVCS	23,968	16,285	7,683
403000 JAIL	69,203	51,784	17,419
403000 JAIL COMMISSARY	372	259	113
403000 LOL - JAIL	6,002	4,021	1,981
403500 JAIL HEALTH CARE	3,207	0	3,207
404000 COURT SECURITY FUND	341	0	341
406005 TRI-MET CONTRACT	1,469	1,037	432
406050 WIN Contracts	34	0	34
406060 TASKFORCE REIMBURSABLES	294	0	294
451000 DISTRICT ATTORNEY	33,492	25,174	8,318
451000 LOL-DISTRICT ATTORNEY	8,771	6,561	2,210
501000 JUVENILE	14,959	10,505	4,454
501000 LOL-JUVENILE	3,882	2,853	1,029
502000 CONCILIATION PROGRAM	1,656	1,243	413
503000 JUVENILE ADMIN	4,036	3,111	925
504000 JUVENILE GRANTS	1,669	1,139	530

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 101000 BOARD OF COMMIS

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
505000 STATE HIGH-RISK PREVENT	4,769	3,047	1,722
551000 COMMUNITY CORRECTIONS	41,308	27,771	13,537
551500 LOL COMM CORRECTIONS	10,948	8,042	2,906
601000 LONG RANGE PLANNING	9,536	6,767	2,769
602000 CURRENT PLANNING	7,688	5,702	1,986
602000 BUILDING SERVICES	23,692	16,591	7,101
603000 ENGINEERING	18,218	12,606	5,612
603000 SURVEY PUBLIC LAND CNR	1,430	981	449
603000 SURVEY	1,695	1,186	509
604000 LUT ADMINISTRATION	7,360	5,242	2,118
604500 ROAD FUND ADMIN	11,142	0	11,142
605000 CAPITAL PROJECT MGMT	16,834	12,206	4,628
606000 LUT OPS & MAINT	48,432	27,771	20,661
606500 TIF ROAD PROJECT	916	0	916
606500 MSTIP 3	97,668	0	97,668
606500 ROAD CAPITAL PROJECT	21,095	0	21,095
606500 TDT	29,981	0	29,981
606500 NORTH BETHANY SDC	4,340	0	4,340
606500 BONNY SLOPE SDC	791	0	791
607000 Regional Transportation	1,218	0	1,218
607500 MAINT LOCAL IMPROV DIST	57	0	57
608000 URBAN ROAD MAINT DIST	4,169	0	4,169
608500 NORTH BETHANY SERVICE DIST	7,269	0	7,269
609000 SPECIAL LIGHT DISTRICT #1	1,240	0	1,240
651000 HOUSING SERVICES	17,227	11,102	6,125
652000 Metro Affordabe Housing	25,860	0	25,860
701000 EMERGENCY MEDICAL SVCS	1,542	842	700
703000 PUBLIC HEALTH	44,378	32,398	11,980
704000 HHS ADMINISTRATION	5,092	3,864	1,228
705000 CHILDREN & FAMILY SVCS	4,509	1,553	2,956
706000 HUMAN SERVICES	36,777	8,543	28,234
706500 Developmental Disabilities Servic	26,438	20,186	6,252
707000 MENTAL HEALTH HB 2145	254	0	254
708500 HEALTH SHARE OREGON	15,476	8,632	6,844
708900 MH URGENT CARE CTR	3,085	0	3,085
709000 ANIMAL SERVICES	8,190	6,486	1,704
751000 VETERANS SERVICES	3,473	2,762	711
752000 AGENCY ON AGING	7,954	4,954	3,000
801000 WASH CO JUSTICE COURT	2,583	2,071	512
851000 LAW LIBRARY	1,054	777	277
901000 COMMUNITY DEVELOPMENT	4,163	1,626	2,537
902000 HOME FUND	2,979	300	2,679
903000 AIR QUALITY	1,182	335	847
951000 AGRICULTURE	316	0	316
961000 WATERMASTER	621	499	122
971000 COOP LIBRARY SERVICES	29,746	9,210	20,536
971015 WEST SLOPE LIBRARY	2,160	1,553	607
981000 FAIR COMPLEX	6,161	3,279	2,882
Direct Bill	0	0	0
Total	1,134,592	567,277	567,315

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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).
- **Other Commission Support** – One staff within the County Administrative Office provide a general support role to the County Board of Commissioners and/or Board of Directors for other quasi-independent agencies (e.g. Clean Water Services). This support role primarily entails weekly compilation/recording of the Board's official records, providing staff support to the Board in responding to constituent information requests and miscellaneous office management functions that directly benefit the Board. Costs of this support are allocated to the Board of Commissioners under the category of "Commissioner – General Support."
- **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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 151000 ADMIN OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,553,898			2,553,898
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	2,749	3,066	5,815	
151000 ADMIN OFFICE		13,327	13,327	
201000 COUNTY COUNSEL		94,852	94,852	
251000 COUNTY AUDITOR		5,511	5,511	
321000 COUNTY EMERGENCY MGMT		3,929	3,929	
351010 SS-ADMIN		2,492	2,492	
351500 FINANCIAL MGMT		9,755	9,755	
352000 HUMAN RESOURCE		28,264	28,264	
352500 INFO TECHNOLOGY SVCS		151,051	151,051	
353000 PURCHASING		700	700	
353500 FACILITIES MANAGEMENT		91,135	91,135	
357010 LIABILITY INSUR		16,978	16,978	
BUILDING DEBT INTEREST		1,344	1,344	
BUILDING DEPRECIATION		18,617	18,617	
Total Allocated Additions:	<u>2,749</u>	<u>441,021</u>	443,770	443,770
Total To Be Allocated:	<u>2,556,647</u>	<u>441,021</u>		<u>2,997,668</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	2,834,948	0	589,953	784,997	768,554
MATERIALS & SERVICES	91,561	0	42,750	26,205	22,606
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	(372,611)	0	(193,534)	0	(179,077)
Departmental Total					
Expenditures Per Financial Statement	2,553,898				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,553,898	0	439,169	811,202	612,083
Allocation Step 1					
Inbound - All Others	2,749	2,749	0	0	0
Reallocate Admin Costs		(2,749)	473	872	659
Unallocated Costs	0	0	0	0	0
1st Allocation	2,556,647	0	439,642	812,074	612,742
Allocation Step 2					
Inbound - All Others	441,021	441,021	0	0	0
Reallocate Admin Costs		(441,021)	75,838	140,083	105,699
Unallocated Costs	0	0	0	0	0
2nd Allocation	441,021	0	75,838	140,083	105,699
Total For 151000 ADMIN OFFICE					
Schedule .3 Total	2,997,668	0	515,480	952,157	718,441

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 151000 ADMIN OFFICE

	GEN COMM SUPPOR	ADMINISTRATOR
<hr/>		
Other Expense & Cost		
PERSONNEL SERVICES	381,584	309,860
MATERIALS & SERVICES	0	0
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
LESS REVENUE	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	381,584	309,860
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	411	334
Unallocated Costs	0	0
1st Allocation	381,995	310,194
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	65,893	53,508
Unallocated Costs	0	0
2nd Allocation	65,893	53,508
Total For 151000 ADMIN OFFICE		
Schedule .3 Total	447,888	363,702

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	1,004		1,004		1,004
151000 ADMIN OFFICE	16.00	0.731148	3,214		3,214		3,214
201000 COUNTY COUNSEL	15.00	0.685451	3,013		3,013	522	3,535
251000 COUNTY AUDITOR	4.00	0.182787	804		804	138	942
301000 ELECTIONS	10.00	0.456967	2,009		2,009	345	2,354
302000 ASSESSMENT & TAXATION	108.50	4.958096	21,797		21,797	3,791	25,588
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	1,205		1,205	208	1,413
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	1,205		1,205	208	1,413
351010 SS-ADMIN	7.00	0.319877	1,407		1,407	240	1,647
351015 RISK SVC ADMIN	6.00	0.274180	1,205		1,205	208	1,413
351500 FINANCIAL MGMT	18.00	0.822541	3,616		3,616	631	4,247
352000 HUMAN RESOURCE	26.00	1.188115	5,224		5,224	904	6,128
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	16,825		16,825	2,924	19,749
353000 PURCHASING	5.00	0.228484	1,004		1,004	171	1,175
353500 FACILITIES MANAGEMENT	53.00	2.421927	10,647		10,647	1,852	12,499
354000 FLEET MANAGEMENT	21.00	0.959632	4,219		4,219	731	4,950
354500 INTERNAL SERVICES	7.00	0.319877	1,407		1,407	240	1,647
356005 PARKS	8.90	0.406701	1,788		1,788	306	2,094
356010 METZGER PARK	0.10	0.004570	20		20	3	23
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	6,780		6,780	1,176	7,956
401000 LOL - S.O. ADMIN	15.00	0.685451	3,013		3,013	522	3,535
402000 LAW ENF SVCS	153.40	7.009880	30,818		30,818	5,362	36,180
402000 DISTRICT PATROL	143.60	6.562052	28,849		28,849	5,022	33,871
402000 LOL - LAW ENF SVCS	62.75	2.867470	12,607		12,607	2,190	14,797
403000 JAIL	198.75	9.082228	39,937		39,937	7,181	47,118
403000 JAIL COMMISSARY	1.00	0.045697	201		201	32	233
403000 LOL - JAIL	15.50	0.708299	3,114		3,114	542	3,656
406005 TRI-MET CONTRACT	4.00	0.182787	804		804	138	942
451000 DISTRICT ATTORNEY	97.00	4.432584	19,488		19,488	3,386	22,874
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	5,082		5,082	880	5,962
501000 JUVENILE	40.50	1.850718	8,137		8,137	1,412	9,549
501000 LOL-JUVENILE	11.00	0.502664	2,210		2,210	384	2,594
502000 CONCILIATION PROGRAM	4.80	0.219344	964		964	164	1,128
503000 JUVENILE ADMIN	12.00	0.548361	2,411		2,411	418	2,829
504000 JUVENILE GRANTS	4.40	0.201066	884		884	149	1,033
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	2,361		2,361	408	2,769
551000 COMMUNITY CORRECTIONS	107.00	4.889551	21,496		21,496	3,740	25,236
551500 LOL COMM CORRECTIONS	31.00	1.416599	6,228		6,228	1,079	7,307
601000 LONG RANGE PLANNING	26.08	1.191771	5,240		5,240	907	6,147
602000 CURRENT PLANNING	21.98	1.004414	4,416		4,416	764	5,180
602000 BUILDING SERVICES	63.94	2.921849	12,846		12,846	2,236	15,082
603000 ENGINEERING	48.58	2.219948	9,760		9,760	1,697	11,457
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	762		762	131	893
603000 SURVEY	4.58	0.209291	920		920	155	1,075
604000 LUT ADMINISTRATION	20.20	0.923074	4,058		4,058	705	4,763
605000 CAPITAL PROJECT MGMT	47.05	2.150032	9,452		9,452	1,644	11,096
606000 LUT OPS & MAINT	107.00	4.889551	21,496		21,496	3,740	25,236
651000 HOUSING SERVICES	42.80	1.955820	8,598		8,598	1,494	10,092
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	653		653	111	764
703000 PUBLIC HEALTH	124.85	5.705238	25,083		25,083	4,363	29,446
704000 HHS ADMINISTRATION	14.90	0.680881	2,993		2,993	520	3,513
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	1,205		1,205	208	1,413

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	6,616		6,616	1,148	7,764
706500 Developmental Disabilities Serv	77.80	3.555206	15,630		15,630	2,719	18,349
708500 HEALTH SHARE OREGON	33.27	1.520330	6,684		6,684	1,159	7,843
709000 ANIMAL SERVICES	25.00	1.142418	5,022		5,022	869	5,891
751000 VETERANS SERVICES	10.65	0.486670	2,139		2,139	372	2,511
752000 AGENCY ON AGING	19.10	0.872808	3,837		3,837	666	4,503
801000 WASH CO JUSTICE COURT	8.00	0.365574	1,607		1,607	274	1,881
851000 LAW LIBRARY	3.00	0.137090	603		603	100	703
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	1,261		1,261	217	1,478
902000 HOME FUND	1.17	0.053465	235		235	40	275
903000 AIR QUALITY	1.30	0.059406	261		261	43	304
961000 WATERMASTER	1.94	0.088652	389		389	65	454
971000 COOP LIBRARY SERVICES	35.50	1.622234	7,132		7,132	1,238	8,370
971015 WEST SLOPE LIBRARY	6.00	0.274180	1,205		1,205	208	1,413
981000 FAIR COMPLEX	12.65	0.578064	2,542		2,542	438	2,980
Schedule .4 Total for COUNTY ADMIN	2,188.34	100.000000	439,642		439,642	75,838	515,480

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	535,693	0.076881	625		625		625
151000 ADMIN OFFICE	2,886,509	0.414262	3,365		3,365		3,365
162000 NON-DEPARTMENTAL	2,773,887	0.398099	3,232		3,232	560	3,792
169600 COMMUNITY NETWORK	679,500	0.097520	792		792	135	927
201000 COUNTY COUNSEL	2,884,346	0.413952	3,362		3,362	581	3,943
251000 COUNTY AUDITOR	620,817	0.089098	724		724	124	848
301000 ELECTIONS	2,163,500	0.310499	2,522		2,522	433	2,955
302000 ASSESSMENT & TAXATION	12,724,327	1.826154	14,830		14,830	2,570	17,400
311000 COMMUNITY ENGAGEMENT	754,686	0.108310	880		880	149	1,029
321000 COUNTY EMERGENCY MGMT	900,307	0.129209	1,049		1,049	178	1,227
351010 SS-ADMIN	914,971	0.131314	1,066		1,066	181	1,247
351015 RISK SVC ADMIN	1,210,334	0.173703	1,411		1,411	239	1,650
351500 FINANCIAL MGMT	2,767,129	0.397129	3,225		3,225	560	3,785
352000 HUMAN RESOURCE	3,767,823	0.540746	4,392		4,392	759	5,151
352500 INFO TECHNOLOGY SVCS	19,730,504	2.831658	22,995		22,995	3,980	26,975
353000 PURCHASING	626,249	0.089877	730		730	124	854
353500 FACILITIES MANAGEMENT	10,406,968	1.493574	12,129		12,129	2,097	14,226
354000 FLEET MANAGEMENT	5,660,928	0.812438	6,598		6,598	1,139	7,737
354100 FLEET REPLACEMENT	20,283,570	2.911033	23,639		23,639	4,095	27,734
354500 INTERNAL SERVICES	2,060,336	0.295693	2,402		2,402	414	2,816
355500 BLDG EQUIP REPLACEMENT	2,835,402	0.406928	3,305		3,305	571	3,876
356005 PARKS	1,392,064	0.199785	1,623		1,623	274	1,897
356010 METZGER PARK	153,643	0.022050	179		179	29	208
357005 LIFE INSURANCE	620,923	0.089113	724		724	124	848
357005 MEDICAL INSURANCE	41,241,617	5.918864	48,066		48,066	8,328	56,394
357005 UNEMPLOYMENT INS	779,209	0.111830	908		908	154	1,062
357010 WORKERS COMP INSURANCE	4,633,142	0.664934	5,400		5,400	929	6,329
358000 ITS CAPITAL ACQUISITION	8,034,428	1.153075	9,364		9,364	1,621	10,985
358000 FACILITIES CAPITAL PROJ	11,393,200	1.635115	13,278		13,278	2,297	15,575
358000 GREENSPACE CAP PROJ.	322,368	0.046265	375		375	62	437
358000 EMERGENCY COMM SYS	18,399,072	2.640575	21,443		21,443	3,712	25,155
401000 SHERIFF'S OFFICE ADMIN	6,124,205	0.878926	7,138		7,138	1,234	8,372
401000 LOL - S.O. ADMIN	2,358,722	0.338516	2,749		2,749	474	3,223
402000 LAW ENF SVCS	25,888,063	3.715371	30,171		30,171	5,225	35,396
402000 DISTRICT PATROL	30,005,855	4.306344	34,971		34,971	6,055	41,026
402000 LOL - LAW ENF SVCS	13,464,212	1.932340	15,692		15,692	2,718	18,410
403000 JAIL	28,678,760	4.115883	33,424		33,424	5,788	39,212
403000 JAIL COMMISSARY	1,193,812	0.171332	1,391		1,391	238	1,629
403000 LOL - JAIL	3,289,065	0.472036	3,833		3,833	662	4,495
403500 JAIL HEALTH CARE	22,244	0.003192	26		26	3	29
404000 COURT SECURITY FUND	779,141	0.111820	908		908	154	1,062
406005 TRI-MET CONTRACT	765,255	0.109827	892		892	150	1,042
406050 WIN Contracts	60,000	0.008611	70		70	11	81
406060 TASKFORCE REIMBURSABLES	480,000	0.068888	560		560	94	654
451000 DISTRICT ATTORNEY	13,862,138	1.989449	16,155		16,155	2,799	18,954
451000 LOL-DISTRICT ATTORNEY	3,890,907	0.558410	4,535		4,535	784	5,319
501000 JUVENILE	5,421,645	0.778097	6,319		6,319	1,089	7,408
501000 LOL-JUVENILE	1,567,394	0.224947	1,827		1,827	312	2,139
502000 CONCILIATION PROGRAM	731,763	0.105020	853		853	144	997
503000 JUVENILE ADMIN	1,625,510	0.233288	1,894		1,894	323	2,217
504000 JUVENILE GRANTS	658,849	0.094556	768		768	131	899

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,593,664	0.228718	1,857		1,857	319	2,176
551000 COMMUNITY CORRECTIONS	21,410,267	3.072732	24,953		24,953	4,323	29,276
551500 LOL COMM CORRECTIONS	4,608,586	0.661409	5,371		5,371	924	6,295
601000 LONG RANGE PLANNING	3,780,443	0.542557	4,406		4,406	759	5,165
602000 CURRENT PLANNING	5,100,892	0.732064	5,945		5,945	1,026	6,971
602000 BUILDING SERVICES	23,739,780	3.407057	27,668		27,668	4,794	32,462
603000 ENGINEERING	8,787,354	1.261133	10,241		10,241	1,773	12,014
603000 SURVEY PUBLIC LAND CNR	2,820,238	0.404751	3,287		3,287	568	3,855
603000 SURVEY	1,690,663	0.242639	1,970		1,970	336	2,306
604000 LUT ADMINISTRATION	3,706,985	0.532015	4,321		4,321	747	5,068
604500 ROAD FUND ADMIN	35,439,768	5.086201	41,303		41,303	7,155	48,458
605000 CAPITAL PROJECT MGMT	8,135,859	1.167632	9,482		9,482	1,640	11,122
606000 LUT OPS & MAINT	28,561,969	4.099122	33,288		33,288	5,766	39,054
606500 TIF ROAD PROJECT	124,401	0.017854	145		145	24	169
606500 MSTIP 3	22,493,276	3.228162	26,215		26,215	4,537	30,752
606500 ROAD CAPITAL PROJECT	1,931,117	0.277148	2,250		2,250	387	2,637
606500 TDT	4,630,581	0.664566	5,397		5,397	927	6,324
606500 NORTH BETHANY SDC	7,628,491	1.094816	8,891		8,891	1,538	10,429
606500 BONNY SLOPE SDC	11,297	0.001621	13		13	1	14
607000 Regional Transportation	72,500	0.010405	84		84	13	97
607500 MAINT LOCAL IMPROV DIST	355,958	0.051086	414		414	69	483
608000 URBAN ROAD MAINT DIST	13,518,993	1.940202	15,756		15,756	2,728	18,484
608500 NORTH BETHANY SERVICE DIST	187,665	0.026933	218		218	35	253
609000 SPECIAL LIGHT DISTRICT #1	3,132,488	0.449565	3,651		3,651	633	4,284
651000 HOUSING SERVICES	10,966,559	1.573885	12,781		12,781	2,212	14,993
652000 Metro Affordabe Housing	44,335,268	6.362859	51,669		51,669	9,297	60,966
701000 EMERGENCY MEDICAL SVCS	923,239	0.132500	1,076		1,076	182	1,258
703000 PUBLIC HEALTH	16,357,521	2.347579	19,064		19,064	3,300	22,364
704000 HHS ADMINISTRATION	2,104,797	0.302074	2,453		2,453	422	2,875
705000 CHILDREN & FAMILY SVCS	1,799,074	0.258197	2,096		2,096	360	2,456
706000 HUMAN SERVICES	15,535,516	2.229607	18,106		18,106	3,130	21,236
706500 Developmental Disabilities Servic	11,012,340	1.580456	12,835		12,835	2,220	15,055
707000 MENTAL HEALTH HB 2145	1,471,416	0.211173	1,715		1,715	293	2,008
708500 HEALTH SHARE OREGON	13,333,022	1.913512	15,539		15,539	2,694	18,233
708900 MH URGENT CARE CTR	2,220,871	0.318732	2,589		2,589	445	3,034
709000 ANIMAL SERVICES	2,881,845	0.413593	3,359		3,359	581	3,940
751000 VETERANS SERVICES	1,226,874	0.176077	1,430		1,430	243	1,673
752000 AGENCY ON AGING	3,391,885	0.486792	3,953		3,953	685	4,638
801000 WASH CO JUSTICE COURT	896,455	0.128656	1,045		1,045	177	1,222
851000 LAW LIBRARY	1,263,711	0.181364	1,473		1,473	252	1,725
901000 COMMUNITY DEVELOPMENT	4,074,368	0.584740	4,748		4,748	820	5,568
902000 HOME FUND	4,669,267	0.670118	5,442		5,442	937	6,379
903000 AIR QUALITY	1,479,105	0.212276	1,724		1,724	294	2,018
951000 AGRICULTURE	544,430	0.078135	635		635	107	742
961000 WATERMASTER	218,436	0.031349	254		254	41	295
971000 COOP LIBRARY SERVICES	19,496,531	2.798079	22,722		22,722	3,935	26,657
971015 WEST SLOPE LIBRARY	1,411,020	0.202505	1,645		1,645	280	1,925
981000 FAIR COMPLEX	6,680,878	0.958818	7,786		7,786	1,347	9,133
Schedule .4 Total for BUDGET ANALYSIS	696,782,655	100.000000	812,074		812,074	140,083	952,157

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 151000 ADMIN OFFICE

Activity - BUDGET ANALYSIS

Allocation Basis: Size Of Budget (Pass Thru Dollars Discounted)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	1,401		1,401		1,401
151000 ADMIN OFFICE	16.00	0.731148	4,480		4,480		4,480
201000 COUNTY COUNSEL	15.00	0.685451	4,201		4,201	729	4,930
251000 COUNTY AUDITOR	4.00	0.182787	1,120		1,120	190	1,310
301000 ELECTIONS	10.00	0.456967	2,800		2,800	486	3,286
302000 ASSESSMENT & TAXATION	108.50	4.958096	30,381		30,381	5,290	35,671
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	1,680		1,680	289	1,969
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	1,680		1,680	289	1,969
351010 SS-ADMIN	7.00	0.319877	1,960		1,960	336	2,296
351015 RISK SVC ADMIN	6.00	0.274180	1,680		1,680	289	1,969
351500 FINANCIAL MGMT	18.00	0.822541	5,040		5,040	874	5,914
352000 HUMAN RESOURCE	26.00	1.188115	7,280		7,280	1,265	8,545
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	23,450		23,450	4,080	27,530
353000 PURCHASING	5.00	0.228484	1,401		1,401	239	1,640
353500 FACILITIES MANAGEMENT	53.00	2.421927	14,840		14,840	2,583	17,423
354000 FLEET MANAGEMENT	21.00	0.959632	5,880		5,880	1,020	6,900
354500 INTERNAL SERVICES	7.00	0.319877	1,960		1,960	336	2,296
356005 PARKS	8.90	0.406701	2,492		2,492	429	2,921
356010 METZGER PARK	0.10	0.004570	28		28	4	32
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	9,450		9,450	1,643	11,093
401000 LOL - S.O. ADMIN	15.00	0.685451	4,201		4,201	729	4,930
402000 LAW ENF SVCS	153.40	7.009880	42,952		42,952	7,475	50,427
402000 DISTRICT PATROL	143.60	6.562052	40,208		40,208	6,996	47,204
402000 LOL - LAW ENF SVCS	62.75	2.867470	17,570		17,570	3,055	20,625
403000 JAIL	198.75	9.082228	55,646		55,646	9,946	65,592
403000 JAIL COMMISSARY	1.00	0.045697	280		280	44	324
403000 LOL - JAIL	15.50	0.708299	4,340		4,340	754	5,094
406005 TRI-MET CONTRACT	4.00	0.182787	1,120		1,120	190	1,310
451000 DISTRICT ATTORNEY	97.00	4.432584	27,160		27,160	4,723	31,883
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	7,084		7,084	1,229	8,313
501000 JUVENILE	40.50	1.850718	11,340		11,340	1,970	13,310
501000 LOL-JUVENILE	11.00	0.502664	3,080		3,080	538	3,618
502000 CONCILIATION PROGRAM	4.80	0.219344	1,344		1,344	231	1,575
503000 JUVENILE ADMIN	12.00	0.548361	3,360		3,360	583	3,943
504000 JUVENILE GRANTS	4.40	0.201066	1,232		1,232	212	1,444
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	3,291		3,291	571	3,862
551000 COMMUNITY CORRECTIONS	107.00	4.889551	29,960		29,960	5,213	35,173
551500 LOL COMM CORRECTIONS	31.00	1.416599	8,680		8,680	1,507	10,187
601000 LONG RANGE PLANNING	26.08	1.191771	7,303		7,303	1,267	8,570
602000 CURRENT PLANNING	21.98	1.004414	6,155		6,155	1,064	7,219
602000 BUILDING SERVICES	63.94	2.921849	17,903		17,903	3,112	21,015
603000 ENGINEERING	48.58	2.219948	13,603		13,603	2,368	15,971
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	1,061		1,061	181	1,242
603000 SURVEY	4.58	0.209291	1,282		1,282	220	1,502
604000 LUT ADMINISTRATION	20.20	0.923074	5,656		5,656	980	6,636
605000 CAPITAL PROJECT MGMT	47.05	2.150032	13,174		13,174	2,291	15,465
606000 LUT OPS & MAINT	107.00	4.889551	29,960		29,960	5,213	35,173
651000 HOUSING SERVICES	42.80	1.955820	11,984		11,984	2,083	14,067
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	910		910	155	1,065
703000 PUBLIC HEALTH	124.85	5.705238	34,959		34,959	6,080	41,039
704000 HHS ADMINISTRATION	14.90	0.680881	4,172		4,172	723	4,895
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	1,680		1,680	289	1,969

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	9,221		9,221	1,603	10,824
706500 Developmental Disabilities Serv	77.80	3.555206	21,784		21,784	3,789	25,573
708500 HEALTH SHARE OREGON	33.27	1.520330	9,316		9,316	1,619	10,935
709000 ANIMAL SERVICES	25.00	1.142418	7,001		7,001	1,214	8,215
751000 VETERANS SERVICES	10.65	0.486670	2,982		2,982	518	3,500
752000 AGENCY ON AGING	19.10	0.872808	5,348		5,348	924	6,272
801000 WASH CO JUSTICE COURT	8.00	0.365574	2,240		2,240	387	2,627
851000 LAW LIBRARY	3.00	0.137090	840		840	143	983
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	1,759		1,759	302	2,061
902000 HOME FUND	1.17	0.053465	327		327	54	381
903000 AIR QUALITY	1.30	0.059406	364		364	61	425
961000 WATERMASTER	1.94	0.088652	544		544	92	636
971000 COOP LIBRARY SERVICES	35.50	1.622234	9,940		9,940	1,726	11,666
971015 WEST SLOPE LIBRARY	6.00	0.274180	1,680		1,680	289	1,969
981000 FAIR COMPLEX	12.65	0.578064	3,542		3,542	615	4,157
Schedule .4 Total for INTERGOV RELAT	2,188.34	100.000000	612,742		612,742	105,699	718,441

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	381,957		381,957		381,957
NOT ALLOCATED / EXCLUDED	0.01	0.010000	38		38	65,893	65,931
Schedule .4 Total for GEN COMM SUPPOR	100.00	100.000000	381,995		381,995	65,893	447,888

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	709		709		709
151000 ADMIN OFFICE	16.00	0.731148	2,268		2,268		2,268
201000 COUNTY COUNSEL	15.00	0.685451	2,126		2,126	369	2,495
251000 COUNTY AUDITOR	4.00	0.182787	567		567	96	663
301000 ELECTIONS	10.00	0.456967	1,418		1,418	243	1,661
302000 ASSESSMENT & TAXATION	108.50	4.958096	15,380		15,380	2,680	18,060
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	851		851	144	995
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	851		851	144	995
351010 SS-ADMIN	7.00	0.319877	992		992	170	1,162
351015 RISK SVC ADMIN	6.00	0.274180	851		851	144	995
351500 FINANCIAL MGMT	18.00	0.822541	2,552		2,552	439	2,991
352000 HUMAN RESOURCE	26.00	1.188115	3,685		3,685	641	4,326
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	11,872		11,872	2,062	13,934
353000 PURCHASING	5.00	0.228484	709		709	121	830
353500 FACILITIES MANAGEMENT	53.00	2.421927	7,513		7,513	1,301	8,814
354000 FLEET MANAGEMENT	21.00	0.959632	2,977		2,977	517	3,494
354500 INTERNAL SERVICES	7.00	0.319877	992		992	170	1,162
356005 PARKS	8.90	0.406701	1,261		1,261	217	1,478
356010 METZGER PARK	0.10	0.004570	14		14	2	16
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	4,784		4,784	829	5,613
401000 LOL - S.O. ADMIN	15.00	0.685451	2,126		2,126	369	2,495
402000 LAW ENF SVCS	153.40	7.009880	21,744		21,744	3,782	25,526
402000 DISTRICT PATROL	143.60	6.562052	20,355		20,355	3,542	23,897
402000 LOL - LAW ENF SVCS	62.75	2.867470	8,895		8,895	1,544	10,439
403000 JAIL	198.75	9.082228	28,167		28,167	5,107	33,274
403000 JAIL COMMISSARY	1.00	0.045697	142		142	24	166
403000 LOL - JAIL	15.50	0.708299	2,197		2,197	382	2,579
406005 TRI-MET CONTRACT	4.00	0.182787	567		567	96	663
451000 DISTRICT ATTORNEY	97.00	4.432584	13,750		13,750	2,390	16,140
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	3,586		3,586	622	4,208
501000 JUVENILE	40.50	1.850718	5,741		5,741	993	6,734
501000 LOL-JUVENILE	11.00	0.502664	1,560		1,560	267	1,827
502000 CONCILIATION PROGRAM	4.80	0.219344	681		681	115	796
503000 JUVENILE ADMIN	12.00	0.548361	1,701		1,701	291	1,992
504000 JUVENILE GRANTS	4.40	0.201066	624		624	106	730
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	1,666		1,666	286	1,952
551000 COMMUNITY CORRECTIONS	107.00	4.889551	15,167		15,167	2,642	17,809
551500 LOL COMM CORRECTIONS	31.00	1.416599	4,394		4,394	761	5,155
601000 LONG RANGE PLANNING	26.08	1.191771	3,697		3,697	643	4,340
602000 CURRENT PLANNING	21.98	1.004414	3,115		3,115	542	3,657
602000 BUILDING SERVICES	63.94	2.921849	9,064		9,064	1,577	10,641
603000 ENGINEERING	48.58	2.219948	6,886		6,886	1,197	8,083
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	538		538	91	629
603000 SURVEY	4.58	0.209291	650		650	110	760
604000 LUT ADMINISTRATION	20.20	0.923074	2,863		2,863	497	3,360
605000 CAPITAL PROJECT MGMT	47.05	2.150032	6,669		6,669	1,158	7,827
606000 LUT OPS & MAINT	107.00	4.889551	15,167		15,167	2,642	17,809
651000 HOUSING SERVICES	42.80	1.955820	6,067		6,067	1,053	7,120
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	460		460	77	537
703000 PUBLIC HEALTH	124.85	5.705238	17,697		17,697	3,076	20,773
704000 HHS ADMINISTRATION	14.90	0.680881	2,112		2,112	366	2,478
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	851		851	144	995

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	4,668		4,668	809	5,477
706500 Developmental Disabilities Serv	77.80	3.555206	11,028		11,028	1,919	12,947
708500 HEALTH SHARE OREGON	33.27	1.520330	4,716		4,716	820	5,536
709000 ANIMAL SERVICES	25.00	1.142418	3,544		3,544	615	4,159
751000 VETERANS SERVICES	10.65	0.486670	1,510		1,510	258	1,768
752000 AGENCY ON AGING	19.10	0.872808	2,707		2,707	469	3,176
801000 WASH CO JUSTICE COURT	8.00	0.365574	1,134		1,134	191	1,325
851000 LAW LIBRARY	3.00	0.137090	425		425	72	497
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	890		890	150	1,040
902000 HOME FUND	1.17	0.053465	166		166	27	193
903000 AIR QUALITY	1.30	0.059406	184		184	30	214
961000 WATERMASTER	1.94	0.088652	275		275	44	319
971000 COOP LIBRARY SERVICES	35.50	1.622234	5,032		5,032	872	5,904
971015 WEST SLOPE LIBRARY	6.00	0.274180	851		851	144	995
981000 FAIR COMPLEX	12.65	0.578064	1,793		1,793	307	2,100
Schedule .4 Total for ADMINISTRATOR	2,188.34	100.000000	310,194		310,194	53,508	363,702

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	GEN COMM SUPPOR
101000 BOARD OF COMMIS	385,696	1,004	625	1,401	381,957
151000 ADMIN OFFICE	13,327	3,214	3,365	4,480	0
162000 NON-DEPARTMENTAL	3,792	0	3,792	0	0
169600 COMMUNITY NETWORK	927	0	927	0	0
201000 COUNTY COUNSEL	14,903	3,535	3,943	4,930	0
251000 COUNTY AUDITOR	3,763	942	848	1,310	0
301000 ELECTIONS	10,256	2,354	2,955	3,286	0
302000 ASSESSMENT & TAXATION	96,719	25,588	17,400	35,671	0
311000 COMMUNITY ENGAGEMENT	5,406	1,413	1,029	1,969	0
321000 COUNTY EMERGENCY MGMT	5,604	1,413	1,227	1,969	0
351010 SS-ADMIN	6,352	1,647	1,247	2,296	0
351015 RISK SVC ADMIN	6,027	1,413	1,650	1,969	0
351500 FINANCIAL MGMT	16,937	4,247	3,785	5,914	0
352000 HUMAN RESOURCE	24,150	6,128	5,151	8,545	0
352500 INFO TECHNOLOGY SVCS	88,188	19,749	26,975	27,530	0
353000 PURCHASING	4,499	1,175	854	1,640	0
353500 FACILITIES MANAGEMENT	52,962	12,499	14,226	17,423	0
354000 FLEET MANAGEMENT	23,081	4,950	7,737	6,900	0
354100 FLEET REPLACEMENT	27,734	0	27,734	0	0
354500 INTERNAL SERVICES	7,921	1,647	2,816	2,296	0
355500 BLDG EQUIP REPLACEMENT	3,876	0	3,876	0	0
356005 PARKS	8,390	2,094	1,897	2,921	0
356010 METZGER PARK	279	23	208	32	0
357005 LIFE INSURANCE	848	0	848	0	0
357005 MEDICAL INSURANCE	56,394	0	56,394	0	0
357005 UNEMPLOYMENT INS	1,062	0	1,062	0	0
357010 WORKERS COMP INSURANCE	6,329	0	6,329	0	0
358000 ITS CAPITAL ACQUISITION	10,985	0	10,985	0	0
358000 FACILITIES CAPITAL PROJ	15,575	0	15,575	0	0
358000 GREENSPACE CAP PROJ.	437	0	437	0	0
358000 EMERGENCY COMM SYS	25,155	0	25,155	0	0
401000 SHERIFF'S OFFICE ADMIN	33,034	7,956	8,372	11,093	0
401000 LOL - S.O. ADMIN	14,183	3,535	3,223	4,930	0
402000 LAW ENF SVCS	147,529	36,180	35,396	50,427	0
402000 DISTRICT PATROL	145,998	33,871	41,026	47,204	0
402000 LOL - LAW ENF SVCS	64,271	14,797	18,410	20,625	0
403000 JAIL	185,196	47,118	39,212	65,592	0
403000 JAIL COMMISSARY	2,352	233	1,629	324	0
403000 LOL - JAIL	15,824	3,656	4,495	5,094	0
403500 JAIL HEALTH CARE	29	0	29	0	0
404000 COURT SECURITY FUND	1,062	0	1,062	0	0
406005 TRI-MET CONTRACT	3,957	942	1,042	1,310	0
406050 WIN Contracts	81	0	81	0	0
406060 TASKFORCE REIMBURSABLES	654	0	654	0	0
451000 DISTRICT ATTORNEY	89,851	22,874	18,954	31,883	0
451000 LOL-DISTRICT ATTORNEY	23,802	5,962	5,319	8,313	0
501000 JUVENILE	37,001	9,549	7,408	13,310	0
501000 LOL-JUVENILE	10,178	2,594	2,139	3,618	0
502000 CONCILIATION PROGRAM	4,496	1,128	997	1,575	0
503000 JUVENILE ADMIN	10,981	2,829	2,217	3,943	0
504000 JUVENILE GRANTS	4,106	1,033	899	1,444	0
505000 STATE HIGH-RISK PREVENT	10,759	2,769	2,176	3,862	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	GEN COMM SUPPOR
551000 COMMUNITY CORRECTIONS	107,494	25,236	29,276	35,173	0
551500 LOL COMM CORRECTIONS	28,944	7,307	6,295	10,187	0
601000 LONG RANGE PLANNING	24,222	6,147	5,165	8,570	0
602000 CURRENT PLANNING	23,027	5,180	6,971	7,219	0
602000 BUILDING SERVICES	79,200	15,082	32,462	21,015	0
603000 ENGINEERING	47,525	11,457	12,014	15,971	0
603000 SURVEY PUBLIC LAND CNR	6,619	893	3,855	1,242	0
603000 SURVEY	5,643	1,075	2,306	1,502	0
604000 LUT ADMINISTRATION	19,827	4,763	5,068	6,636	0
604500 ROAD FUND ADMIN	48,458	0	48,458	0	0
605000 CAPITAL PROJECT MGMT	45,510	11,096	11,122	15,465	0
606000 LUT OPS & MAINT	117,272	25,236	39,054	35,173	0
606500 TIF ROAD PROJECT	169	0	169	0	0
606500 MSTIP 3	30,752	0	30,752	0	0
606500 ROAD CAPITAL PROJECT	2,637	0	2,637	0	0
606500 TDT	6,324	0	6,324	0	0
606500 NORTH BETHANY SDC	10,429	0	10,429	0	0
606500 BONNY SLOPE SDC	14	0	14	0	0
607000 Regional Transportation	97	0	97	0	0
607500 MAINT LOCAL IMPROV DIST	483	0	483	0	0
608000 URBAN ROAD MAINT DIST	18,484	0	18,484	0	0
608500 NORTH BETHANY SERVICE DIST	253	0	253	0	0
609000 SPECIAL LIGHT DISTRICT #1	4,284	0	4,284	0	0
651000 HOUSING SERVICES	46,272	10,092	14,993	14,067	0
652000 Metro Affordabe Housing	60,966	0	60,966	0	0
701000 EMERGENCY MEDICAL SVCS	3,624	764	1,258	1,065	0
703000 PUBLIC HEALTH	113,622	29,446	22,364	41,039	0
704000 HHS ADMINISTRATION	13,761	3,513	2,875	4,895	0
705000 CHILDREN & FAMILY SVCS	6,833	1,413	2,456	1,969	0
706000 HUMAN SERVICES	45,301	7,764	21,236	10,824	0
706500 Developmental Disabilities Servic	71,924	18,349	15,055	25,573	0
707000 MENTAL HEALTH HB 2145	2,008	0	2,008	0	0
708500 HEALTH SHARE OREGON	42,547	7,843	18,233	10,935	0
708900 MH URGENT CARE CTR	3,034	0	3,034	0	0
709000 ANIMAL SERVICES	22,205	5,891	3,940	8,215	0
751000 VETERANS SERVICES	9,452	2,511	1,673	3,500	0
752000 AGENCY ON AGING	18,589	4,503	4,638	6,272	0
801000 WASH CO JUSTICE COURT	7,055	1,881	1,222	2,627	0
851000 LAW LIBRARY	3,908	703	1,725	983	0
901000 COMMUNITY DEVELOPMENT	10,147	1,478	5,568	2,061	0
902000 HOME FUND	7,228	275	6,379	381	0
903000 AIR QUALITY	2,961	304	2,018	425	0
951000 AGRICULTURE	742	0	742	0	0
961000 WATERMASTER	1,704	454	295	636	0
971000 COOP LIBRARY SERVICES	52,597	8,370	26,657	11,666	0
971015 WEST SLOPE LIBRARY	6,302	1,413	1,925	1,969	0
981000 FAIR COMPLEX	18,370	2,980	9,133	4,157	0
NOT ALLOCATED / EXCLUDED	65,931	0	0	0	65,931
Direct Bill	0	0	0	0	0
Total	2,997,668	515,480	952,157	718,441	447,888

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	ADMINISTRATOR
101000 BOARD OF COMMIS	709
151000 ADMIN OFFICE	2,268
162000 NON-DEPARTMENTAL	0
169600 COMMUNITY NETWORK	0
201000 COUNTY COUNSEL	2,495
251000 COUNTY AUDITOR	663
301000 ELECTIONS	1,661
302000 ASSESSMENT & TAXATION	18,060
311000 COMMUNITY ENGAGEMENT	995
321000 COUNTY EMERGENCY MGMT	995
351010 SS-ADMIN	1,162
351015 RISK SVC ADMIN	995
351500 FINANCIAL MGMT	2,991
352000 HUMAN RESOURCE	4,326
352500 INFO TECHNOLOGY SVCS	13,934
353000 PURCHASING	830
353500 FACILITIES MANAGEMENT	8,814
354000 FLEET MANAGEMENT	3,494
354100 FLEET REPLACEMENT	0
354500 INTERNAL SERVICES	1,162
355500 BLDG EQUIP REPLACEMENT	0
356005 PARKS	1,478
356010 METZGER PARK	16
357005 LIFE INSURANCE	0
357005 MEDICAL INSURANCE	0
357005 UNEMPLOYMENT INS	0
357010 WORKERS COMP INSURANCE	0
358000 ITS CAPITAL ACQUISITION	0
358000 FACILITIES CAPITAL PROJ	0
358000 GREENSPACE CAP PROJ.	0
358000 EMERGENCY COMM SYS	0
401000 SHERIFF'S OFFICE ADMIN	5,613
401000 LOL - S.O. ADMIN	2,495
402000 LAW ENF SVCS	25,526
402000 DISTRICT PATROL	23,897
402000 LOL - LAW ENF SVCS	10,439
403000 JAIL	33,274
403000 JAIL COMMISSARY	166
403000 LOL - JAIL	2,579
403500 JAIL HEALTH CARE	0
404000 COURT SECURITY FUND	0
406005 TRI-MET CONTRACT	663
406050 WIN Contracts	0
406060 TASKFORCE REIMBURSABLES	0
451000 DISTRICT ATTORNEY	16,140
451000 LOL-DISTRICT ATTORNEY	4,208
501000 JUVENILE	6,734
501000 LOL-JUVENILE	1,827
502000 CONCILIATION PROGRAM	796
503000 JUVENILE ADMIN	1,992
504000 JUVENILE GRANTS	730
505000 STATE HIGH-RISK PREVENT	1,952

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 151000 ADMIN OFFICE

Receiving Department	ADMINISTRATOR
551000 COMMUNITY CORRECTIONS	17,809
551500 LOL COMM CORRECTIONS	5,155
601000 LONG RANGE PLANNING	4,340
602000 CURRENT PLANNING	3,657
602000 BUILDING SERVICES	10,641
603000 ENGINEERING	8,083
603000 SURVEY PUBLIC LAND CNR	629
603000 SURVEY	760
604000 LUT ADMINISTRATION	3,360
604500 ROAD FUND ADMIN	0
605000 CAPITAL PROJECT MGMT	7,827
606000 LUT OPS & MAINT	17,809
606500 TIF ROAD PROJECT	0
606500 MSTIP 3	0
606500 ROAD CAPITAL PROJECT	0
606500 TDT	0
606500 NORTH BETHANY SDC	0
606500 BONNY SLOPE SDC	0
607000 Regional Transportation	0
607500 MAINT LOCAL IMPROV DIST	0
608000 URBAN ROAD MAINT DIST	0
608500 NORTH BETHANY SERVICE DIST	0
609000 SPECIAL LIGHT DISTRICT #1	0
651000 HOUSING SERVICES	7,120
652000 Metro Affordabe Housing	0
701000 EMERGENCY MEDICAL SVCS	537
703000 PUBLIC HEALTH	20,773
704000 HHS ADMINISTRATION	2,478
705000 CHILDREN & FAMILY SVCS	995
706000 HUMAN SERVICES	5,477
706500 Developmental Disabilities Servic	12,947
707000 MENTAL HEALTH HB 2145	0
708500 HEALTH SHARE OREGON	5,536
708900 MH URGENT CARE CTR	0
709000 ANIMAL SERVICES	4,159
751000 VETERANS SERVICES	1,768
752000 AGENCY ON AGING	3,176
801000 WASH CO JUSTICE COURT	1,325
851000 LAW LIBRARY	497
901000 COMMUNITY DEVELOPMENT	1,040
902000 HOME FUND	193
903000 AIR QUALITY	214
951000 AGRICULTURE	0
961000 WATERMASTER	319
971000 COOP LIBRARY SERVICES	5,904
971015 WEST SLOPE LIBRARY	995
981000 FAIR COMPLEX	2,100
NOT ALLOCATED / EXCLUDED	0
Direct Bill	0
Total	<u>363,702</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 201000 COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,888,100			2,888,100
Inbound Costs:				
101000 BOARD OF COMMIS	2,617	2,914	5,531	
151000 ADMIN OFFICE	12,702	2,201	14,903	
251000 COUNTY AUDITOR		5,510	5,510	
321000 COUNTY EMERGENCY MGMT		3,740	3,740	
351010 SS-ADMIN		2,335	2,335	
351500 FINANCIAL MGMT		9,609	9,609	
352000 HUMAN RESOURCE		26,498	26,498	
352500 INFO TECHNOLOGY SVCS		144,336	144,336	
353000 PURCHASING		1,084	1,084	
353500 FACILITIES MANAGEMENT		96,753	96,753	
357010 LIABILITY INSUR		16,921	16,921	
BUILDING DEBT INTEREST		1,244	1,244	
BUILDING DEPRECIATION		19,765	19,765	
Total Allocated Additions:	<u>15,319</u>	<u>332,910</u>	348,229	348,229
Total To Be Allocated:	<u>2,903,419</u>	<u>332,910</u>		<u>3,236,329</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 201000 COUNTY COUNSEL

	Total	G&A	LEGAL SUPPORT
Other Expense & Cost			
PERSONNEL SERVICES	2,743,255	0	2,743,255
MATERIALS & SERVICES	140,199	0	140,199
OTHER EXPENDITURES	5,069	0	5,069
INTERFUND EXPENSES	1,823	0	1,823
LESS REVENUE	(2,246)	0	(2,246)
Departmental Total			
Expenditures Per Financial Statement	2,888,100		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,888,100	0	2,888,100
Allocation Step 1			
Inbound - All Others	15,319	15,319	0
Reallocate Admin Costs		(15,319)	15,319
Unallocated Costs	0	0	0
1st Allocation	2,903,419	0	2,903,419
Allocation Step 2			
Inbound - All Others	332,910	332,910	0
Reallocate Admin Costs		(332,910)	332,910
Unallocated Costs	0	0	0
2nd Allocation	332,910	0	332,910
Total For 201000 COUNTY COUNSEL			
Schedule .3 Total	3,236,329	0	3,236,329

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	676.50	4.503470	130,755		130,755		130,755
151000 ADMIN OFFICE	490.75	3.266930	94,852		94,852		94,852
251000 COUNTY AUDITOR	58.75	0.391100	11,355		11,355	1,406	12,761
301000 ELECTIONS	32.00	0.213024	6,185		6,185	761	6,946
302000 ASSESSMENT & TAXATION	1,400.50	9.323148	270,690		270,690	33,654	304,344
321000 COUNTY EMERGENCY MGMT	24.00	0.159768	4,638		4,638	571	5,209
351010 SS-ADMIN	14.50	0.096527	2,803		2,803	344	3,147
351015 RISK SVC ADMIN	135.75	0.903690	26,238		26,238	3,255	29,493
351500 FINANCIAL MGMT	107.50	0.715629	20,778		20,778	2,576	23,354
352000 HUMAN RESOURCE	365.75	2.434803	70,693		70,693	8,786	79,479
352500 INFO TECHNOLOGY SVCS	96.25	0.640738	18,603		18,603	2,309	20,912
353000 PURCHASING	102.25	0.680680	19,763		19,763	2,454	22,217
353500 FACILITIES MANAGEMENT	848.50	5.648476	164,000		164,000	20,381	184,381
354000 FLEET MANAGEMENT	6.00	0.039942	1,160		1,160	140	1,300
354500 INTERNAL SERVICES	0.25	0.001664	48		48	5	53
357010 LIABILITY INSUR	5,100.50	33.954099	985,831		985,831	122,727	1,108,558
401000 SHERIFF'S OFFICE ADMIN	1,850.25	12.317140	357,618		357,618	44,463	402,081
409000 FORFEITURES	60.25	0.401085	11,645		11,645	1,443	13,088
451000 DISTRICT ATTORNEY	33.75	0.224674	6,524		6,524	807	7,331
501000 JUVENILE	97.50	0.649059	18,844		18,844	2,340	21,184
551000 COMMUNITY CORRECTIONS	264.75	1.762444	51,171		51,171	6,358	57,529
601000 LONG RANGE PLANNING	393.50	2.619535	76,056		76,056	9,451	85,507
602000 CURRENT PLANNING	161.25	1.073444	31,166		31,166	3,868	35,034
602000 BUILDING SERVICES	103.75	0.690665	20,053		20,053	2,488	22,541
603000 ENGINEERING	54.75	0.364472	10,582		10,582	1,313	11,895
604000 LUT ADMINISTRATION	275.75	1.835672	53,297		53,297	6,620	59,917
605000 CAPITAL PROJECT MGMT	599.50	3.990880	115,872		115,872	14,399	130,271
606000 LUT OPS & MAINT	76.25	0.507597	14,737		14,737	1,829	16,566
651000 HOUSING SERVICES	420.25	2.797610	81,226		81,226	10,098	91,324
701000 EMERGENCY MEDICAL SVCS	52.50	0.349493	10,147		10,147	1,259	11,406
703000 PUBLIC HEALTH	261.75	1.742473	50,591		50,591	6,287	56,878
704000 HHS ADMINISTRATION	206.25	1.373009	39,864		39,864	4,950	44,814
705000 CHILDREN & FAMILY SVCS	7.75	0.051592	1,498		1,498	183	1,681
706000 HUMAN SERVICES	187.75	1.249854	36,289		36,289	4,507	40,796
709000 ANIMAL SERVICES	101.75	0.677351	19,667		19,667	2,441	22,108
751000 VETERANS SERVICES	2.50	0.016643	483		483	58	541
752000 AGENCY ON AGING	13.75	0.091534	2,658		2,658	327	2,985
801000 WASH CO JUSTICE COURT	50.50	0.336179	9,761		9,761	1,210	10,971
851000 LAW LIBRARY	2.75	0.018307	531		531	63	594
901000 COMMUNITY DEVELOPMENT	76.75	0.510926	14,834		14,834	1,839	16,673
971000 COOP LIBRARY SERVICES	37.50	0.249638	7,249		7,249	892	8,141
981000 FAIR COMPLEX	100.25	0.667366	19,376		19,376	2,403	21,779
BANKRUPTCY TAX PAYMENTS	68.75	0.457670	13,288		13,288	1,645	14,933
Schedule .4 Total for LEGAL SUPPORT	15,021.75	100.000000	2,903,419		2,903,419	332,910	3,236,329

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 201000 COUNTY COUNSEL

Receiving Department	Total	LEGAL SUPPORT
101000 BOARD OF COMMIS	130,755	130,755
151000 ADMIN OFFICE	94,852	94,852
251000 COUNTY AUDITOR	12,761	12,761
301000 ELECTIONS	6,946	6,946
302000 ASSESSMENT & TAXATION	304,344	304,344
321000 COUNTY EMERGENCY MGMT	5,209	5,209
351010 SS-ADMIN	3,147	3,147
351015 RISK SVC ADMIN	29,493	29,493
351500 FINANCIAL MGMT	23,354	23,354
352000 HUMAN RESOURCE	79,479	79,479
352500 INFO TECHNOLOGY SVCS	20,912	20,912
353000 PURCHASING	22,217	22,217
353500 FACILITIES MANAGEMENT	184,381	184,381
354000 FLEET MANAGEMENT	1,300	1,300
354500 INTERNAL SERVICES	53	53
357010 LIABILITY INSUR	1,108,558	1,108,558
401000 SHERIFF'S OFFICE ADMIN	402,081	402,081
409000 FORFEITURES	13,088	13,088
451000 DISTRICT ATTORNEY	7,331	7,331
501000 JUVENILE	21,184	21,184
551000 COMMUNITY CORRECTIONS	57,529	57,529
601000 LONG RANGE PLANNING	85,507	85,507
602000 CURRENT PLANNING	35,034	35,034
602000 BUILDING SERVICES	22,541	22,541
603000 ENGINEERING	11,895	11,895
604000 LUT ADMINISTRATION	59,917	59,917
605000 CAPITAL PROJECT MGMT	130,271	130,271
606000 LUT OPS & MAINT	16,566	16,566
651000 HOUSING SERVICES	91,324	91,324
701000 EMERGENCY MEDICAL SVCS	11,406	11,406
703000 PUBLIC HEALTH	56,878	56,878
704000 HHS ADMINISTRATION	44,814	44,814
705000 CHILDREN & FAMILY SVCS	1,681	1,681
706000 HUMAN SERVICES	40,796	40,796
709000 ANIMAL SERVICES	22,108	22,108
751000 VETERANS SERVICES	541	541
752000 AGENCY ON AGING	2,985	2,985
801000 WASH CO JUSTICE COURT	10,971	10,971
851000 LAW LIBRARY	594	594
901000 COMMUNITY DEVELOPMENT	16,673	16,673
971000 COOP LIBRARY SERVICES	8,141	8,141
981000 FAIR COMPLEX	21,779	21,779
BANKRUPTCY TAX PAYMENTS	14,933	14,933
Direct Bill	0	0
Total	3,236,329	3,236,329

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 251000 COUNTY AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	691,817			691,817
Inbound Costs:				
101000 BOARD OF COMMIS	677	751	1,428	
151000 ADMIN OFFICE	3,215	548	3,763	
201000 COUNTY COUNSEL	11,355	1,406	12,761	
251000 COUNTY AUDITOR		1,208	1,208	
321000 COUNTY EMERGENCY MGMT		968	968	
351010 SS-ADMIN		623	623	
351500 FINANCIAL MGMT		2,269	2,269	
352000 HUMAN RESOURCE		7,064	7,064	
352500 INFO TECHNOLOGY SVCS		34,210	34,210	
353000 PURCHASING		32	32	
353500 FACILITIES MANAGEMENT		25,756	25,756	
357010 LIABILITY INSUR		3,997	3,997	
BUILDING DEBT INTEREST		159	159	
BUILDING DEPRECIATION		5,263	5,263	
Total Allocated Additions:	15,247	84,254	99,501	99,501
Total To Be Allocated:	707,064	84,254		791,318

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 251000 COUNTY AUDITOR

	Total	G&A	AUDIT ADMIN	FIELD AUDIT
Other Expense & Cost				
OTHER PERSONNEL SERVICES	414,355	0	41,436	372,919
COUNTY AUDITOR (#12009)	183,158	0	18,316	164,842
MATERIALS & SERVICES	94,304	0	9,430	84,874
Departmental Total				
Expenditures Per Financial Statement	691,817			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	691,817	0	69,182	622,635
Allocation Step 1				
Inbound - All Others	15,247	15,247	0	0
Reallocate Admin Costs		(15,247)	1,525	13,722
Unallocated Costs	0	0	0	0
1st Allocation	707,064	0	70,707	636,357
Allocation Step 2				
Inbound - All Others	84,254	84,254	0	0
Reallocate Admin Costs		(84,254)	8,432	75,822
Unallocated Costs	0	0	0	0
2nd Allocation	84,254	0	8,432	75,822
Total For 251000 COUNTY AUDITOR				
Schedule .3 Total	791,318	0	79,139	712,179

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	535,693	0.076881	54		54		54
151000 ADMIN OFFICE	2,886,509	0.414262	293		293		293
162000 NON-DEPARTMENTAL	2,773,887	0.398099	280		280	30	310
169600 COMMUNITY NETWORK	679,500	0.097520	68		68	7	75
201000 COUNTY COUNSEL	2,884,346	0.413952	292		292		292
251000 COUNTY AUDITOR	620,817	0.089098	63		63		63
301000 ELECTIONS	2,163,500	0.310499	220		220	23	243
302000 ASSESSMENT & TAXATION	12,724,327	1.826154	1,291		1,291	150	1,441
311000 COMMUNITY ENGAGEMENT	754,686	0.108310	76		76	9	85
321000 COUNTY EMERGENCY MGMT	900,307	0.129209	90		90	9	99
351010 SS-ADMIN	914,971	0.131314	92		92	9	101
351015 RISK SVC ADMIN	1,210,334	0.173703	123		123	12	135
351500 FINANCIAL MGMT	2,767,129	0.397129	280		280	29	309
352000 HUMAN RESOURCE	3,767,823	0.540746	382		382	43	425
352500 INFO TECHNOLOGY SVCS	19,730,504	2.831658	2,002		2,002	234	2,236
353000 PURCHASING	626,249	0.089877	63		63	6	69
353500 FACILITIES MANAGEMENT	10,406,968	1.493574	1,056		1,056	122	1,178
354000 FLEET MANAGEMENT	5,660,928	0.812438	575		575	66	641
354100 FLEET REPLACEMENT	20,283,570	2.911033	2,058		2,058	239	2,297
354500 INTERNAL SERVICES	2,060,336	0.295693	209		209	23	232
355500 BLDG EQUIP REPLACEMENT	2,835,402	0.406928	288		288	31	319
356005 PARKS	1,392,064	0.199785	141		141	15	156
356010 METZGER PARK	153,643	0.022050	15		15	2	17
357005 LIFE INSURANCE	620,923	0.089113	63		63	6	69
357005 MEDICAL INSURANCE	41,241,617	5.918864	4,185		4,185	499	4,684
357005 UNEMPLOYMENT INS	779,209	0.111830	78		78	9	87
357010 WORKERS COMP INSURANCE	4,633,142	0.664934	470		470	53	523
358000 ITS CAPITAL ACQUISITION	8,034,428	1.153075	816		816	95	911
358000 FACILITIES CAPITAL PROJ	11,393,200	1.635115	1,155		1,155	136	1,291
358000 GREENSPACE CAP PROJ.	322,368	0.046265	33		33	3	36
358000 EMERGENCY COMM SYS	18,399,072	2.640575	1,867		1,867	219	2,086
401000 SHERIFF'S OFFICE ADMIN	6,124,205	0.878926	622		622	71	693
401000 LOL - S.O. ADMIN	2,358,722	0.338516	239		239	25	264
402000 LAW ENF SVCS	25,888,063	3.715371	2,627		2,627	311	2,938
402000 DISTRICT PATROL	30,005,855	4.306344	3,045		3,045	365	3,410
402000 LOL - LAW ENF SVCS	13,464,212	1.932340	1,366		1,366	158	1,524
403000 JAIL	28,678,760	4.115883	2,910		2,910	345	3,255
403000 JAIL COMMISSARY	1,193,812	0.171332	122		122	12	134
403000 LOL - JAIL	3,289,065	0.472036	334		334	36	370
403500 JAIL HEALTH CARE	22,244	0.003192	2		2		2
404000 COURT SECURITY FUND	779,141	0.111820	78		78	9	87
406005 TRI-MET CONTRACT	765,255	0.109827	77		77	9	86
406050 WIN Contracts	60,000	0.008611	6		6		6
406060 TASKFORCE REIMBURSABLES	480,000	0.068888	49		49	4	53
451000 DISTRICT ATTORNEY	13,862,138	1.989449	1,405		1,405	166	1,571
451000 LOL-DISTRICT ATTORNEY	3,890,907	0.558410	394		394	44	438
501000 JUVENILE	5,421,645	0.778097	550		550	62	612
501000 LOL-JUVENILE	1,567,394	0.224947	160		160	17	177
502000 CONCILIATION PROGRAM	731,763	0.105020	74		74	9	83
503000 JUVENILE ADMIN	1,625,510	0.233288	165		165	19	184
504000 JUVENILE GRANTS	658,849	0.094556	66		66	7	73

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,593,664	0.228718	162		162	18	180
551000 COMMUNITY CORRECTIONS	21,410,267	3.072732	2,173		2,173	258	2,431
551500 LOL COMM CORRECTIONS	4,608,586	0.661409	467		467	53	520
601000 LONG RANGE PLANNING	3,780,443	0.542557	383		383	43	426
602000 CURRENT PLANNING	5,100,892	0.732064	516		516	60	576
602000 BUILDING SERVICES	23,739,780	3.407057	2,408		2,408	284	2,692
603000 ENGINEERING	8,787,354	1.261133	891		891	105	996
603000 SURVEY PUBLIC LAND CNR	2,820,238	0.404751	286		286	31	317
603000 SURVEY	1,690,663	0.242639	172		172	19	191
604000 LUT ADMINISTRATION	3,706,985	0.532015	376		376	42	418
604500 ROAD FUND ADMIN	35,439,768	5.086201	3,595		3,595	431	4,026
605000 CAPITAL PROJECT MGMT	8,135,859	1.167632	826		826	95	921
606000 LUT OPS & MAINT	28,561,969	4.099122	2,898		2,898	344	3,242
606500 TIF ROAD PROJECT	124,401	0.017854	12		12	1	13
606500 MSTIP 3	22,493,276	3.228162	2,281		2,281	270	2,551
606500 ROAD CAPITAL PROJECT	1,931,117	0.277148	196		196	21	217
606500 TDT	4,630,581	0.664566	470		470	53	523
606500 NORTH BETHANY SDC	7,628,491	1.094816	774		774	89	863
606500 BONNY SLOPE SDC	11,297	0.001621	1		1		1
607000 Regional Transportation	72,500	0.010405	7		7		7
607500 MAINT LOCAL IMPROV DIST	355,958	0.051086	36		36	3	39
608000 URBAN ROAD MAINT DIST	13,518,993	1.940202	1,371		1,371	158	1,529
608500 NORTH BETHANY SERVICE DIST	187,665	0.026933	19		19	2	21
609000 SPECIAL LIGHT DISTRICT #1	3,132,488	0.449565	317		317	34	351
651000 HOUSING SERVICES	10,966,559	1.573885	1,113		1,113	129	1,242
652000 Metro Affordabe Housing	44,335,268	6.362859	4,522		4,522	835	5,357
701000 EMERGENCY MEDICAL SVCS	923,239	0.132500	93		93	9	102
703000 PUBLIC HEALTH	16,357,521	2.347579	1,661		1,661	193	1,854
704000 HHS ADMINISTRATION	2,104,797	0.302074	213		213	23	236
705000 CHILDREN & FAMILY SVCS	1,799,074	0.258197	183		183	20	203
706000 HUMAN SERVICES	15,535,516	2.229607	1,576		1,576	184	1,760
706500 Developmental Disabilities Servic	11,012,340	1.580456	1,117		1,117	130	1,247
707000 MENTAL HEALTH HB 2145	1,471,416	0.211173	149		149	15	164
708500 HEALTH SHARE OREGON	13,333,022	1.913512	1,353		1,353	157	1,510
708900 MH URGENT CARE CTR	2,220,871	0.318732	226		226	25	251
709000 ANIMAL SERVICES	2,881,845	0.413593	292		292	31	323
751000 VETERANS SERVICES	1,226,874	0.176077	125		125	12	137
752000 AGENCY ON AGING	3,391,885	0.486792	345		345	37	382
801000 WASH CO JUSTICE COURT	896,455	0.128656	90		90	9	99
851000 LAW LIBRARY	1,263,711	0.181364	128		128	13	141
901000 COMMUNITY DEVELOPMENT	4,074,368	0.584740	414		414	46	460
902000 HOME FUND	4,669,267	0.670118	474		474	54	528
903000 AIR QUALITY	1,479,105	0.212276	150		150	15	165
951000 AGRICULTURE	544,430	0.078135	55		55	6	61
961000 WATERMASTER	218,436	0.031349	22		22	2	24
971000 COOP LIBRARY SERVICES	19,496,531	2.798079	1,979		1,979	232	2,211
971015 WEST SLOPE LIBRARY	1,411,020	0.202505	143		143	15	158
981000 FAIR COMPLEX	6,680,878	0.958818	678		678	78	756
Schedule .4 Total for AUDIT ADMIN	696,782,655	100.000000	70,707		70,707	8,432	79,139

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 251000 COUNTY AUDITOR

Activity - AUDIT ADMIN

Allocation Basis: Size Of Budget (Pass Thru Dollars Discounted)

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	15	0.150000	954		954		954
151000 ADMIN OFFICE	82	0.820000	5,218		5,218		5,218
162000 NON-DEPARTMENTAL	79	0.790000	5,027		5,027	605	5,632
169600 COMMUNITY NETWORK	19	0.190000	1,208		1,208	142	1,350
201000 COUNTY COUNSEL	82	0.820000	5,218		5,218		5,218
251000 COUNTY AUDITOR	18	0.180000	1,145		1,145		1,145
301000 ELECTIONS	61	0.610000	3,882		3,882	469	4,351
302000 ASSESSMENT & TAXATION	362	3.620000	23,036		23,036	2,794	25,830
311000 COMMUNITY ENGAGEMENT	21	0.210000	1,336		1,336	157	1,493
321000 COUNTY EMERGENCY MGMT	26	0.260000	1,655		1,655	195	1,850
351010 SS-ADMIN	26	0.260000	1,655		1,655	195	1,850
351015 RISK SVC ADMIN	34	0.340000	2,164		2,164	259	2,423
351500 FINANCIAL MGMT	79	0.790000	5,027		5,027	605	5,632
352000 HUMAN RESOURCE	107	1.070000	6,809		6,809	821	7,630
352500 INFO TECHNOLOGY SVCS	561	5.610000	35,700		35,700	4,330	40,030
353000 PURCHASING	18	0.180000	1,145		1,145	136	1,281
353500 FACILITIES MANAGEMENT	296	2.960000	18,836		18,836	2,283	21,119
354000 FLEET MANAGEMENT	61	0.610000	3,882		3,882	469	4,351
354100 FLEET REPLACEMENT	219	2.190000	13,936		13,936	1,688	15,624
354500 INTERNAL SERVICES	22	0.220000	1,399		1,399	166	1,565
355500 BLDG EQUIP REPLACEMENT	31	0.310000	1,973		1,973	232	2,205
357005 LIFE INSURANCE	7	0.070000	445		445	49	494
357005 MEDICAL INSURANCE	446	4.460000	28,381		28,381	3,448	31,829
357005 UNEMPLOYMENT INS	8	0.080000	508		508	58	566
357010 WORKERS COMP INSURANCE	50	0.500000	3,181		3,181	384	3,565
358000 ITS CAPITAL ACQUISITION	87	0.870000	5,535		5,535	668	6,203
358000 FACILITIES CAPITAL PROJ	123	1.230000	7,827		7,827	941	8,768
358000 GREENSPACE CAP PROJ.	3	0.030000	191		191	21	212
358000 EMERGENCY COMM SYS	199	1.990000	12,663		12,663	1,532	14,195
401000 SHERIFF'S OFFICE ADMIN	174	1.740000	11,073		11,073	1,342	12,415
401000 LOL - S.O. ADMIN	26	0.260000	1,655		1,655	195	1,850
402000 LAW ENF SVCS	736	7.360000	46,836		46,836	5,690	52,526
402000 DISTRICT PATROL	325	3.250000	20,681		20,681	2,508	23,189
402000 LOL - LAW ENF SVCS	146	1.460000	9,290		9,290	1,123	10,413
403000 JAIL	815	8.150000	51,888		51,888	6,671	58,559
403000 LOL - JAIL	36	0.360000	2,290		2,290	273	2,563
403500 JAIL HEALTH CARE	1	0.010000	63		63	6	69
404000 COURT SECURITY FUND	8	0.080000	508		508	58	566
451000 DISTRICT ATTORNEY	394	3.940000	25,073		25,073	3,042	28,115
451000 LOL-DISTRICT ATTORNEY	42	0.420000	2,673		2,673	320	2,993
501000 JUVENILE	154	1.540000	9,801		9,801	1,188	10,989
501000 LOL-JUVENILE	17	0.170000	1,081		1,081	126	1,207
502000 CONCILIATION PROGRAM	8	0.080000	508		508	58	566
503000 JUVENILE ADMIN	46	0.460000	2,927		2,927	351	3,278
504000 JUVENILE GRANTS	7	0.070000	445		445	49	494
505000 STATE HIGH-RISK PREVENT	17	0.170000	1,081		1,081	126	1,207
551000 COMMUNITY CORRECTIONS	232	2.320000	14,763		14,763	1,792	16,555
551500 LOL COMM CORRECTIONS	50	0.500000	3,181		3,181	384	3,565
601000 LONG RANGE PLANNING	107	1.070000	6,809		6,809	821	7,630
602000 CURRENT PLANNING	55	0.550000	3,499		3,499	423	3,922
602000 BUILDING SERVICES	257	2.570000	16,354		16,354	1,984	18,338

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	95	0.950000	6,045		6,045	724	6,769
603000 SURVEY PUBLIC LAND CNR	31	0.310000	1,973		1,973	232	2,205
603000 SURVEY	18	0.180000	1,145		1,145	136	1,281
604000 LUT ADMINISTRATION	40	0.400000	2,546		2,546	304	2,850
604500 ROAD FUND ADMIN	383	3.830000	24,372		24,372	2,959	27,331
605000 CAPITAL PROJECT MGMT	88	0.880000	5,598		5,598	675	6,273
606000 LUT OPS & MAINT	309	3.090000	19,662		19,662	2,385	22,047
606500 TIF ROAD PROJECT	1	0.010000	63		63	6	69
606500 MSTIP 3	243	2.430000	15,463		15,463	1,876	17,339
606500 ROAD CAPITAL PROJECT	21	0.210000	1,336		1,336	157	1,493
606500 TDT	50	0.500000	3,181		3,181	384	3,565
606500 NORTH BETHANY SDC	83	0.830000	5,281		5,281	636	5,917
607000 Regional Transportation	1	0.010000	63		63	6	69
608500 NORTH BETHANY SERVICE DIST	2	0.020000	128		128	13	141
609000 SPECIAL LIGHT DISTRICT #1	34	0.340000	2,164		2,164	259	2,423
652000 Metro Affordabe Housing	480	4.800000	30,544		30,544	3,709	34,253
703000 PUBLIC HEALTH	465	4.650000	29,590		29,590	3,596	33,186
704000 HHS ADMINISTRATION	60	0.600000	3,818		3,818	460	4,278
705000 CHILDREN & FAMILY SVCS	19	0.190000	1,208		1,208	142	1,350
706000 HUMAN SERVICES	168	1.680000	10,691		10,691	1,295	11,986
706500 Developmental Disabilities Servic	119	1.190000	7,572		7,572	911	8,483
707000 MENTAL HEALTH HB 2145	16	0.160000	1,018		1,018	120	1,138
708500 HEALTH SHARE OREGON	144	1.440000	9,164		9,164	1,109	10,273
708900 MH URGENT CARE CTR	24	0.240000	1,526		1,526	181	1,707
709000 ANIMAL SERVICES	82	0.820000	5,218		5,218	631	5,849
751000 VETERANS SERVICES	35	0.350000	2,227		2,227	268	2,495
752000 AGENCY ON AGING	37	0.370000	2,355		2,355	281	2,636
801000 WASH CO JUSTICE COURT	25	0.250000	1,591		1,591	186	1,777
901000 COMMUNITY DEVELOPMENT	44	0.440000	2,801		2,801	336	3,137
902000 HOME FUND	51	0.510000	3,245		3,245	392	3,637
903000 AIR QUALITY	16	0.160000	1,018		1,018	120	1,138
951000 AGRICULTURE	15	0.150000	954		954	113	1,067
961000 WATERMASTER	6	0.060000	382		382	43	425
Schedule .4 Total for FIELD AUDIT	10,000	100.000000	636,357		636,357	75,822	712,179

Allocation Basis: Weighted Budget Size (50% Gen Fund--50% Other Funds)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
101000 BOARD OF COMMIS	1,008	54	954
151000 ADMIN OFFICE	5,511	293	5,218
162000 NON-DEPARTMENTAL	5,942	310	5,632
169600 COMMUNITY NETWORK	1,425	75	1,350
201000 COUNTY COUNSEL	5,510	292	5,218
251000 COUNTY AUDITOR	1,208	63	1,145
301000 ELECTIONS	4,594	243	4,351
302000 ASSESSMENT & TAXATION	27,271	1,441	25,830
311000 COMMUNITY ENGAGEMENT	1,578	85	1,493
321000 COUNTY EMERGENCY MGMT	1,949	99	1,850
351010 SS-ADMIN	1,951	101	1,850
351015 RISK SVC ADMIN	2,558	135	2,423
351500 FINANCIAL MGMT	5,941	309	5,632
352000 HUMAN RESOURCE	8,055	425	7,630
352500 INFO TECHNOLOGY SVCS	42,266	2,236	40,030
353000 PURCHASING	1,350	69	1,281
353500 FACILITIES MANAGEMENT	22,297	1,178	21,119
354000 FLEET MANAGEMENT	4,992	641	4,351
354100 FLEET REPLACEMENT	17,921	2,297	15,624
354500 INTERNAL SERVICES	1,797	232	1,565
355500 BLDG EQUIP REPLACEMENT	2,524	319	2,205
356005 PARKS	156	156	0
356010 METZGER PARK	17	17	0
357005 LIFE INSURANCE	563	69	494
357005 MEDICAL INSURANCE	36,513	4,684	31,829
357005 UNEMPLOYMENT INS	653	87	566
357010 WORKERS COMP INSURANCE	4,088	523	3,565
358000 ITS CAPITAL ACQUISITION	7,114	911	6,203
358000 FACILITIES CAPITAL PROJ	10,059	1,291	8,768
358000 GREENSPACE CAP PROJ.	248	36	212
358000 EMERGENCY COMM SYS	16,281	2,086	14,195
401000 SHERIFF'S OFFICE ADMIN	13,108	693	12,415
401000 LOL - S.O. ADMIN	2,114	264	1,850
402000 LAW ENF SVCS	55,464	2,938	52,526
402000 DISTRICT PATROL	26,599	3,410	23,189
402000 LOL - LAW ENF SVCS	11,937	1,524	10,413
403000 JAIL	61,814	3,255	58,559
403000 JAIL COMMISSARY	134	134	0
403000 LOL - JAIL	2,933	370	2,563
403500 JAIL HEALTH CARE	71	2	69
404000 COURT SECURITY FUND	653	87	566
406005 TRI-MET CONTRACT	86	86	0
406050 WIN Contracts	6	6	0
406060 TASKFORCE REIMBURSABLES	53	53	0
451000 DISTRICT ATTORNEY	29,686	1,571	28,115
451000 LOL-DISTRICT ATTORNEY	3,431	438	2,993
501000 JUVENILE	11,601	612	10,989
501000 LOL-JUVENILE	1,384	177	1,207
502000 CONCILIATION PROGRAM	649	83	566
503000 JUVENILE ADMIN	3,462	184	3,278
504000 JUVENILE GRANTS	567	73	494
505000 STATE HIGH-RISK PREVENT	1,387	180	1,207

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 251000 COUNTY AUDITOR

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
551000 COMMUNITY CORRECTIONS	18,986	2,431	16,555
551500 LOL COMM CORRECTIONS	4,085	520	3,565
601000 LONG RANGE PLANNING	8,056	426	7,630
602000 CURRENT PLANNING	4,498	576	3,922
602000 BUILDING SERVICES	21,030	2,692	18,338
603000 ENGINEERING	7,765	996	6,769
603000 SURVEY PUBLIC LAND CNR	2,522	317	2,205
603000 SURVEY	1,472	191	1,281
604000 LUT ADMINISTRATION	3,268	418	2,850
604500 ROAD FUND ADMIN	31,357	4,026	27,331
605000 CAPITAL PROJECT MGMT	7,194	921	6,273
606000 LUT OPS & MAINT	25,289	3,242	22,047
606500 TIF ROAD PROJECT	82	13	69
606500 MSTIP 3	19,890	2,551	17,339
606500 ROAD CAPITAL PROJECT	1,710	217	1,493
606500 TDT	4,088	523	3,565
606500 NORTH BETHANY SDC	6,780	863	5,917
606500 BONNY SLOPE SDC	1	1	0
607000 Regional Transportation	76	7	69
607500 MAINT LOCAL IMPROV DIST	39	39	0
608000 URBAN ROAD MAINT DIST	1,529	1,529	0
608500 NORTH BETHANY SERVICE DIST	162	21	141
609000 SPECIAL LIGHT DISTRICT #1	2,774	351	2,423
651000 HOUSING SERVICES	1,242	1,242	0
652000 Metro Affordabe Housing	39,610	5,357	34,253
701000 EMERGENCY MEDICAL SVCS	102	102	0
703000 PUBLIC HEALTH	35,040	1,854	33,186
704000 HHS ADMINISTRATION	4,514	236	4,278
705000 CHILDREN & FAMILY SVCS	1,553	203	1,350
706000 HUMAN SERVICES	13,746	1,760	11,986
706500 Developmental Disabilities Servic	9,730	1,247	8,483
707000 MENTAL HEALTH HB 2145	1,302	164	1,138
708500 HEALTH SHARE OREGON	11,783	1,510	10,273
708900 MH URGENT CARE CTR	1,958	251	1,707
709000 ANIMAL SERVICES	6,172	323	5,849
751000 VETERANS SERVICES	2,632	137	2,495
752000 AGENCY ON AGING	3,018	382	2,636
801000 WASH CO JUSTICE COURT	1,876	99	1,777
851000 LAW LIBRARY	141	141	0
901000 COMMUNITY DEVELOPMENT	3,597	460	3,137
902000 HOME FUND	4,165	528	3,637
903000 AIR QUALITY	1,303	165	1,138
951000 AGRICULTURE	1,128	61	1,067
961000 WATERMASTER	449	24	425
971000 COOP LIBRARY SERVICES	2,211	2,211	0
971015 WEST SLOPE LIBRARY	158	158	0
981000 FAIR COMPLEX	756	756	0
Direct Bill	0	0	0
Total	791,318	79,139	712,179

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 302020 A&T-SS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,761,185			1,761,185
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total To Be Allocated:	1,761,185			1,761,185

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 302020 A&T-SS

	Total	G&A	DEPT ADMIN	ELECTIONS
Wages & Benefits				
SALARIES & WAGES	1,301,912	950,396	299,440	52,076
FRINGE BENEFITS	740,078	540,257	170,218	29,603
Other Expense & Cost				
MATERIALS & SERVICES	31,695	23,137	7,290	1,268
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(312,500)	(228,125)	(71,875)	(12,500)
Departmental Total				
Expenditures Per Financial Statement	1,761,185			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,761,185	1,285,665	405,073	70,447
Allocation Step 1				
Reallocate Admin Costs		(1,285,665)	1,095,197	190,468
Unallocated Costs	0	0	0	0
1st Allocation	1,761,185	0	1,500,270	260,915
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 302020 A&T-SS				
Schedule .3 Total	1,761,185	0	1,500,270	260,915

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,500,270		1,500,270		1,500,270
Schedule .4 Total for DEPT ADMIN	100	100.000000	1,500,270		1,500,270	0	1,500,270

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	260,915		260,915		260,915
Schedule .4 Total for ELECTIONS	100	100.000000	260,915		260,915	0	260,915

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 302020 A&T-SS

Receiving Department	Total	DEPT ADMIN	ELECTIONS
301000 ELECTIONS	260,915	0	260,915
302000 ASSESSMENT & TAXATION	1,500,270	1,500,270	0
Direct Bill	0	0	0
Total	1,761,185	1,500,270	260,915

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .1 - Nature and Extent of Services
For Department 321000 COUNTY EMERGENCY MGMT

The County Emergency Management Organization Unit prepares the County to respond to emergencies through planning, system and plan development, training and coordination with other agencies, businesses and the public.

Two functions have been created to identify the work of the Division. The first function reflects the "Board of Director's" role, i.e., providing support and policy making activities to Departments and programs of the County. The second function reflects the political nature of their work and involves interaction with other government agencies and the Washington County citizenry during an event.

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

"General Government" allocates 50% of the Emergency Management 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 Emergency Management program that is not reimbursed by grants.

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 321000 COUNTY EMERGENCY MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	754,702			754,702
Inbound Costs:				
101000 BOARD OF COMMIS	1,031	1,144	2,175	
151000 ADMIN OFFICE	4,785	819	5,604	
201000 COUNTY COUNSEL	4,638	571	5,209	
251000 COUNTY AUDITOR	1,745	204	1,949	
321000 COUNTY EMERGENCY MGMT		1,474	1,474	
351010 SS-ADMIN		16,014	16,014	
351500 FINANCIAL MGMT		4,762	4,762	
352000 HUMAN RESOURCE		10,597	10,597	
352500 INFO TECHNOLOGY SVCS		50,613	50,613	
353000 PURCHASING		3,571	3,571	
353500 FACILITIES MANAGEMENT		51,039	51,039	
357010 LIABILITY INSUR		8,934	8,934	
BUILDING DEPRECIATION		12,505	12,505	
Total Allocated Additions:	<u>12,199</u>	<u>162,247</u>	174,446	174,446
Total To Be Allocated:	<u>766,901</u>	<u>162,247</u>		<u>929,148</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 321000 COUNTY EMERGENCY MGMT

	Total	G&A	FTE	Expenditure Budget
Other Expense & Cost				
Personnel Services	826,101	0	413,051	413,050
Materials & Services	270,001	0	135,001	135,000
INTERFUND EXPENSES	600	0	300	300
Less Revenue	(342,000)	0	(171,000)	(171,000)
Departmental Total				
Expenditures Per Financial Statement	754,702			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	754,702	0	377,352	377,350
Allocation Step 1				
Inbound - All Others	12,199	12,199	0	0
Reallocate Admin Costs		(12,199)	6,101	6,098
Unallocated Costs	0	0	0	0
1st Allocation	766,901	0	383,453	383,448
Allocation Step 2				
Inbound - All Others	162,247	162,247	0	0
Reallocate Admin Costs		(162,247)	81,148	81,099
Unallocated Costs	0	0	0	0
2nd Allocation	162,247	0	81,148	81,099
Total For 321000 COUNTY EMERGENCY MGMT				
Schedule .3 Total	929,148	0	464,601	464,547

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	875		875		875
151000 ADMIN OFFICE	16.00	0.731148	2,803		2,803		2,803
201000 COUNTY COUNSEL	15.00	0.685451	2,629		2,629		2,629
251000 COUNTY AUDITOR	4.00	0.182787	701		701		701
301000 ELECTIONS	10.00	0.456967	1,752		1,752	371	2,123
302000 ASSESSMENT & TAXATION	108.50	4.958096	19,010		19,010	4,105	23,115
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	1,051		1,051	222	1,273
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	1,051		1,051		1,051
351010 SS-ADMIN	7.00	0.319877	1,227		1,227	260	1,487
351015 RISK SVC ADMIN	6.00	0.274180	1,051		1,051	222	1,273
351500 FINANCIAL MGMT	18.00	0.822541	3,154		3,154	675	3,829
352000 HUMAN RESOURCE	26.00	1.188115	4,554		4,554	979	5,533
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	14,675		14,675	3,165	17,840
353000 PURCHASING	5.00	0.228484	875		875	184	1,059
353500 FACILITIES MANAGEMENT	53.00	2.421927	9,286		9,286	1,998	11,284
354000 FLEET MANAGEMENT	21.00	0.959632	3,679		3,679	786	4,465
354500 INTERNAL SERVICES	7.00	0.319877	1,227		1,227	260	1,487
356005 PARKS	8.90	0.406701	1,559		1,559	331	1,890
356010 METZGER PARK	0.10	0.004570	17		17	2	19
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	5,914		5,914	1,268	7,182
401000 LOL - S.O. ADMIN	15.00	0.685451	2,629		2,629	564	3,193
402000 LAW ENF SVCS	153.40	7.009880	26,880		26,880	5,807	32,687
402000 DISTRICT PATROL	143.60	6.562052	25,162		25,162	5,429	30,591
402000 LOL - LAW ENF SVCS	62.75	2.867470	10,994		10,994	2,370	13,364
403000 JAIL	198.75	9.082228	34,850		34,850	7,901	42,751
403000 JAIL COMMISSARY	1.00	0.045697	174		174	34	208
403000 LOL - JAIL	15.50	0.708299	2,716		2,716	582	3,298
406005 TRI-MET CONTRACT	4.00	0.182787	701		701	149	850
451000 DISTRICT ATTORNEY	97.00	4.432584	16,996		16,996	3,667	20,663
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	4,434		4,434	950	5,384
501000 JUVENILE	40.50	1.850718	7,097		7,097	1,531	8,628
501000 LOL-JUVENILE	11.00	0.502664	1,928		1,928	410	2,338
502000 CONCILIATION PROGRAM	4.80	0.219344	841		841	177	1,018
503000 JUVENILE ADMIN	12.00	0.548361	2,103		2,103	450	2,553
504000 JUVENILE GRANTS	4.40	0.201066	772		772	161	933
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	2,059		2,059	440	2,499
551000 COMMUNITY CORRECTIONS	107.00	4.889551	18,749		18,749	4,041	22,790
551500 LOL COMM CORRECTIONS	31.00	1.416599	5,432		5,432	1,162	6,594
601000 LONG RANGE PLANNING	26.08	1.191771	4,568		4,568	980	5,548
602000 CURRENT PLANNING	21.98	1.004414	3,851		3,851	824	4,675
602000 BUILDING SERVICES	63.94	2.921849	11,203		11,203	2,420	13,623
603000 ENGINEERING	48.58	2.219948	8,511		8,511	1,834	10,345
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	664		664	137	801
603000 SURVEY	4.58	0.209291	803		803	169	972
604000 LUT ADMINISTRATION	20.20	0.923074	3,539		3,539	758	4,297
605000 CAPITAL PROJECT MGMT	47.05	2.150032	8,243		8,243	1,775	10,018
606000 LUT OPS & MAINT	107.00	4.889551	18,749		18,749	4,041	22,790
651000 HOUSING SERVICES	42.80	1.955820	7,499		7,499	1,616	9,115
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	569		569	118	687
703000 PUBLIC HEALTH	124.85	5.705238	21,877		21,877	4,728	26,605
704000 HHS ADMINISTRATION	14.90	0.680881	2,611		2,611	561	3,172
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	1,051		1,051	222	1,273

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	5,770		5,770	1,238	7,008
706500 Developmental Disabilities Serv	77.80	3.555206	13,631		13,631	2,942	16,573
708500 HEALTH SHARE OREGON	33.27	1.520330	5,829		5,829	1,253	7,082
709000 ANIMAL SERVICES	25.00	1.142418	4,380		4,380	938	5,318
751000 VETERANS SERVICES	10.65	0.486670	1,866		1,866	397	2,263
752000 AGENCY ON AGING	19.10	0.872808	3,347		3,347	716	4,063
801000 WASH CO JUSTICE COURT	8.00	0.365574	1,402		1,402	297	1,699
851000 LAW LIBRARY	3.00	0.137090	525		525	108	633
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	1,100		1,100	232	1,332
902000 HOME FUND	1.17	0.053465	204		204	40	244
903000 AIR QUALITY	1.30	0.059406	227		227	46	273
961000 WATERMASTER	1.94	0.088652	340		340	71	411
971000 COOP LIBRARY SERVICES	35.50	1.622234	6,220		6,220	1,336	7,556
971015 WEST SLOPE LIBRARY	6.00	0.274180	1,051		1,051	222	1,273
981000 FAIR COMPLEX	12.65	0.578064	2,216		2,216	476	2,692
Schedule .4 Total for FTE	2,188.34	100.000000	383,453		383,453	81,148	464,601

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 321000 COUNTY EMERGENCY MGMT

Activity - Expenditure Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	536,693	0.053816	205		205		205
151000 ADMIN OFFICE	2,926,509	0.293450	1,126		1,126		1,126
162000 NON-DEPARTMENTAL	3,015,187	0.302342	1,160		1,160	241	1,401
167500 Affordable Housing Development Su	4,000,000	0.401093	1,538		1,538	321	1,859
169600 COMMUNITY NETWORK	679,500	0.068136	262		262	52	314
201000 COUNTY COUNSEL	2,890,346	0.289824	1,111		1,111		1,111
251000 COUNTY AUDITOR	691,817	0.069371	267		267		267
301000 ELECTIONS	2,532,635	0.253955	973		973	202	1,175
302000 ASSESSMENT & TAXATION	12,800,107	1.283508	4,922		4,922	1,040	5,962
311000 COMMUNITY ENGAGEMENT	869,686	0.087206	334		334	68	402
321000 COUNTY EMERGENCY MGMT	1,096,702	0.109970	423		423		423
351010 SS-ADMIN	975,991	0.097866	375		375	77	452
351015 RISK SVC ADMIN	1,210,334	0.121364	466		466	96	562
351500 FINANCIAL MGMT	3,190,379	0.319910	1,227		1,227	255	1,482
352000 HUMAN RESOURCE	3,994,623	0.400554	1,535		1,535	320	1,855
352500 INFO TECHNOLOGY SVCS	19,958,504	2.001303	7,673		7,673	1,633	9,306
353000 PURCHASING	626,249	0.062796	241		241	49	290
353500 FACILITIES MANAGEMENT	13,374,099	1.341064	5,142		5,142	1,087	6,229
354000 FLEET MANAGEMENT	5,254,242	0.526860	2,020		2,020	423	2,443
354100 FLEET REPLACEMENT	8,294,502	0.831716	3,188		3,188	674	3,862
354500 INTERNAL SERVICES	1,886,865	0.189202	726		726	152	878
355500 BLDG EQUIP REPLACEMENT	2,835,402	0.284315	1,090		1,090	226	1,316
356005 PARKS	1,511,282	0.151541	581		581	119	700
356010 METZGER PARK	128,143	0.012849	48		48	9	57
357005 LIFE INSURANCE	507,215	0.050860	194		194	39	233
357005 MEDICAL INSURANCE	41,619,617	4.173332	16,002		16,002	3,405	19,407
357005 UNEMPLOYMENT INS	259,042	0.025975	100		100	19	119
357010 WORKERS COMP INSURANCE	2,381,656	0.238816	916		916	189	1,105
358000 ITS CAPITAL ACQUISITION	8,034,428	0.805638	3,089		3,089	652	3,741
358000 FACILITIES CAPITAL PROJ	11,393,200	1.142433	4,380		4,380	924	5,304
358000 GREENSPACE CAP PROJ.	352,368	0.035333	135		135	27	162
358000 EMERGENCY COMM SYS	28,700,000	2.877841	11,035		11,035	2,345	13,380
401000 SHERIFF'S OFFICE ADMIN	6,215,105	0.623209	2,389		2,389	506	2,895
401000 LOL - S.O. ADMIN	2,368,447	0.237492	910		910	189	1,099
402000 LAW ENF SVCS	26,020,563	2.609165	10,003		10,003	2,125	12,128
402000 DISTRICT PATROL	30,040,855	3.012293	11,550		11,550	2,458	14,008
402000 LOL - LAW ENF SVCS	13,504,447	1.354134	5,192		5,192	1,099	6,291
403000 JAIL	30,620,760	3.070442	11,772		11,772	2,502	14,274
403000 JAIL COMMISSARY	203,440	0.020400	77		77	15	92
403000 LOL - JAIL	3,489,065	0.349860	1,341		1,341	279	1,620
403500 JAIL HEALTH CARE	5,643,258	0.565868	2,170		2,170	461	2,631
404000 COURT SECURITY FUND	605,251	0.060690	232		232	46	278
406005 TRI-MET CONTRACT	765,255	0.076735	295		295	60	355
406050 WIN Contracts	60,000	0.006016	23		23	2	25
406060 TASKFORCE REIMBURSABLES	520,000	0.052142	199		199	39	238
451000 DISTRICT ATTORNEY	14,624,418	1.466437	5,624		5,624	1,189	6,813
451000 LOL-DISTRICT ATTORNEY	3,892,157	0.390279	1,496		1,496	311	1,807
501000 JUVENILE	7,828,921	0.785031	3,010		3,010	635	3,645
501000 LOL-JUVENILE	1,811,049	0.181600	696		696	143	839
502000 CONCILIATION PROGRAM	733,239	0.073524	282		282	58	340

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 321000 COUNTY EMERGENCY MGMT

Activity - Expenditure Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
503000 JUVENILE ADMIN	1,628,510	0.163296	626		626	128	754
504000 JUVENILE GRANTS	939,730	0.094230	361		361	74	435
505000 STATE HIGH-RISK PREVENT	3,029,945	0.303822	1,165		1,165	242	1,407
551000 COMMUNITY CORRECTIONS	23,793,767	2.385877	9,147		9,147	1,942	11,089
551500 LOL COMM CORRECTIONS	5,111,406	0.512537	1,965		1,965	413	2,378
601000 LONG RANGE PLANNING	4,868,443	0.488174	1,872		1,872	393	2,265
602000 CURRENT PLANNING	3,497,820	0.350738	1,345		1,345	281	1,626
602000 BUILDING SERVICES	12,477,656	1.251175	4,797		4,797	1,015	5,812
603000 ENGINEERING	9,864,354	0.989130	3,792		3,792	801	4,593
603000 SURVEY PUBLIC LAND CNR	796,897	0.079907	307		307	62	369
603000 SURVEY	904,897	0.090737	347		347	71	418
604000 LUT ADMINISTRATION	3,728,985	0.373917	1,434		1,434	300	1,734
604500 ROAD FUND ADMIN	19,592,735	1.964626	7,533		7,533	1,602	9,135
605000 CAPITAL PROJECT MGMT	8,139,859	0.816210	3,130		3,130	663	3,793
606000 LUT OPS & MAINT	36,311,869	3.641108	13,961		13,961	2,974	16,935
606500 TIF ROAD PROJECT	1,613,145	0.161755	620		620	126	746
606500 MSTIP 3	171,151,422	17.161902	65,831		65,831	14,536	80,367
606500 ROAD CAPITAL PROJECT	37,076,030	3.717732	14,255		14,255	3,033	17,288
606500 TDT	52,696,947	5.284092	20,262		20,262	4,314	24,576
606500 NORTH BETHANY SDC	7,628,491	0.764933	2,933		2,933	620	3,553
606500 BONNY SLOPE SDC	1,392,500	0.139630	535		535	109	644
607000 Regional Transportation	2,147,136	0.215300	825		825	172	997
607500 MAINT LOCAL IMPROV DIST	102,141	0.010242	39		39	8	47
608000 URBAN ROAD MAINT DIST	7,324,803	0.734481	2,817		2,817	595	3,412
608500 NORTH BETHANY SERVICE DIST	12,778,357	1.281327	4,914		4,914	1,040	5,954
609000 SPECIAL LIGHT DISTRICT #1	2,184,807	0.219078	840		840	174	1,014
651000 HOUSING SERVICES	10,766,553	1.079597	4,140		4,140	875	5,015
652000 Metro Affordabe Housing	45,450,272	4.557445	17,475		17,475	3,718	21,193
701000 EMERGENCY MEDICAL SVCS	1,236,508	0.123989	476		476	97	573
703000 PUBLIC HEALTH	21,063,191	2.112074	8,098		8,098	1,722	9,820
704000 HHS ADMINISTRATION	2,164,797	0.217071	832		832	173	1,005
705000 CHILDREN & FAMILY SVCS	5,201,326	0.521554	1,999		1,999	420	2,419
706000 HUMAN SERVICES	49,624,317	4.975989	19,080		19,080	4,062	23,142
706500 Developmental Disabilities Servic	10,996,721	1.102676	4,227		4,227	894	5,121
707000 MENTAL HEALTH HB 2145	450,000	0.045123	172		172	34	206
708500 HEALTH SHARE OREGON	12,030,953	1.206382	4,625		4,625	980	5,605
708900 MH URGENT CARE CTR	5,427,291	0.544212	2,088		2,088	440	2,528
709000 ANIMAL SERVICES	2,999,645	0.300784	1,154		1,154	240	1,394
751000 VETERANS SERVICES	1,256,749	0.126018	484		484	98	582
752000 AGENCY ON AGING	5,276,427	0.529084	2,029		2,029	424	2,453
801000 WASH CO JUSTICE COURT	911,455	0.091395	350		350	73	423
851000 LAW LIBRARY	490,811	0.049215	188		188	38	226
901000 COMMUNITY DEVELOPMENT	4,458,208	0.447039	1,714		1,714	360	2,074
902000 HOME FUND	4,711,893	0.472477	1,811		1,811	380	2,191
903000 AIR QUALITY	1,494,105	0.149819	574		574	116	690
951000 AGRICULTURE	559,929	0.056146	214		214	42	256
961000 WATERMASTER	218,436	0.021903	85		85	16	101
971000 COOP LIBRARY SERVICES	36,088,472	3.618707	13,874		13,874	2,955	16,829
971015 WEST SLOPE LIBRARY	1,071,016	0.107394	412		412	84	496
981000 FAIR COMPLEX	5,070,099	0.508395	1,949		1,949	409	2,358

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 321000 COUNTY EMERGENCY MGMT

Activity - Expenditure Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for Expenditure Budget	997,275,379	100.000000	383,448		383,448	81,099	464,547

Allocation Basis: Budget Appropriations (Excluding Contingency)

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 321000 COUNTY EMERGENCY MGMT

Receiving Department	Total	FTE	Expenditure Budget
101000 BOARD OF COMMIS	1,080	875	205
151000 ADMIN OFFICE	3,929	2,803	1,126
162000 NON-DEPARTMENTAL	1,401	0	1,401
167500 Affordable Housing Development Su	1,859	0	1,859
169600 COMMUNITY NETWORK	314	0	314
201000 COUNTY COUNSEL	3,740	2,629	1,111
251000 COUNTY AUDITOR	968	701	267
301000 ELECTIONS	3,298	2,123	1,175
302000 ASSESSMENT & TAXATION	29,077	23,115	5,962
311000 COMMUNITY ENGAGEMENT	1,675	1,273	402
321000 COUNTY EMERGENCY MGMT	1,474	1,051	423
351010 SS-ADMIN	1,939	1,487	452
351015 RISK SVC ADMIN	1,835	1,273	562
351500 FINANCIAL MGMT	5,311	3,829	1,482
352000 HUMAN RESOURCE	7,388	5,533	1,855
352500 INFO TECHNOLOGY SVCS	27,146	17,840	9,306
353000 PURCHASING	1,349	1,059	290
353500 FACILITIES MANAGEMENT	17,513	11,284	6,229
354000 FLEET MANAGEMENT	6,908	4,465	2,443
354100 FLEET REPLACEMENT	3,862	0	3,862
354500 INTERNAL SERVICES	2,365	1,487	878
355500 BLDG EQUIP REPLACEMENT	1,316	0	1,316
356005 PARKS	2,590	1,890	700
356010 METZGER PARK	76	19	57
357005 LIFE INSURANCE	233	0	233
357005 MEDICAL INSURANCE	19,407	0	19,407
357005 UNEMPLOYMENT INS	119	0	119
357010 WORKERS COMP INSURANCE	1,105	0	1,105
358000 ITS CAPITAL ACQUISITION	3,741	0	3,741
358000 FACILITIES CAPITAL PROJ	5,304	0	5,304
358000 GREENSPACE CAP PROJ.	162	0	162
358000 EMERGENCY COMM SYS	13,380	0	13,380
401000 SHERIFF'S OFFICE ADMIN	10,077	7,182	2,895
401000 LOL - S.O. ADMIN	4,292	3,193	1,099
402000 LAW ENF SVCS	44,815	32,687	12,128
402000 DISTRICT PATROL	44,599	30,591	14,008
402000 LOL - LAW ENF SVCS	19,655	13,364	6,291
403000 JAIL	57,025	42,751	14,274
403000 JAIL COMMISSARY	300	208	92
403000 LOL - JAIL	4,918	3,298	1,620
403500 JAIL HEALTH CARE	2,631	0	2,631
404000 COURT SECURITY FUND	278	0	278
406005 TRI-MET CONTRACT	1,205	850	355
406050 WIN Contracts	25	0	25
406060 TASKFORCE REIMBURSABLES	238	0	238
451000 DISTRICT ATTORNEY	27,476	20,663	6,813
451000 LOL-DISTRICT ATTORNEY	7,191	5,384	1,807
501000 JUVENILE	12,273	8,628	3,645
501000 LOL-JUVENILE	3,177	2,338	839
502000 CONCILIATION PROGRAM	1,358	1,018	340
503000 JUVENILE ADMIN	3,307	2,553	754
504000 JUVENILE GRANTS	1,368	933	435

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 321000 COUNTY EMERGENCY MGMT

Receiving Department	Total	FTE	Expenditure Budget
505000 STATE HIGH-RISK PREVENT	3,906	2,499	1,407
551000 COMMUNITY CORRECTIONS	33,879	22,790	11,089
551500 LOL COMM CORRECTIONS	8,972	6,594	2,378
601000 LONG RANGE PLANNING	7,813	5,548	2,265
602000 CURRENT PLANNING	6,301	4,675	1,626
602000 BUILDING SERVICES	19,435	13,623	5,812
603000 ENGINEERING	14,938	10,345	4,593
603000 SURVEY PUBLIC LAND CNR	1,170	801	369
603000 SURVEY	1,390	972	418
604000 LUT ADMINISTRATION	6,031	4,297	1,734
604500 ROAD FUND ADMIN	9,135	0	9,135
605000 CAPITAL PROJECT MGMT	13,811	10,018	3,793
606000 LUT OPS & MAINT	39,725	22,790	16,935
606500 TIF ROAD PROJECT	746	0	746
606500 MSTIP 3	80,367	0	80,367
606500 ROAD CAPITAL PROJECT	17,288	0	17,288
606500 TDT	24,576	0	24,576
606500 NORTH BETHANY SDC	3,553	0	3,553
606500 BONNY SLOPE SDC	644	0	644
607000 Regional Transportation	997	0	997
607500 MAINT LOCAL IMPROV DIST	47	0	47
608000 URBAN ROAD MAINT DIST	3,412	0	3,412
608500 NORTH BETHANY SERVICE DIST	5,954	0	5,954
609000 SPECIAL LIGHT DISTRICT #1	1,014	0	1,014
651000 HOUSING SERVICES	14,130	9,115	5,015
652000 Metro Affordable Housing	21,193	0	21,193
701000 EMERGENCY MEDICAL SVCS	1,260	687	573
703000 PUBLIC HEALTH	36,425	26,605	9,820
704000 HHS ADMINISTRATION	4,177	3,172	1,005
705000 CHILDREN & FAMILY SVCS	3,692	1,273	2,419
706000 HUMAN SERVICES	30,150	7,008	23,142
706500 Developmental Disabilities Servic	21,694	16,573	5,121
707000 MENTAL HEALTH HB 2145	206	0	206
708500 HEALTH SHARE OREGON	12,687	7,082	5,605
708900 MH URGENT CARE CTR	2,528	0	2,528
709000 ANIMAL SERVICES	6,712	5,318	1,394
751000 VETERANS SERVICES	2,845	2,263	582
752000 AGENCY ON AGING	6,516	4,063	2,453
801000 WASH CO JUSTICE COURT	2,122	1,699	423
851000 LAW LIBRARY	859	633	226
901000 COMMUNITY DEVELOPMENT	3,406	1,332	2,074
902000 HOME FUND	2,435	244	2,191
903000 AIR QUALITY	963	273	690
951000 AGRICULTURE	256	0	256
961000 WATERMASTER	512	411	101
971000 COOP LIBRARY SERVICES	24,385	7,556	16,829
971015 WEST SLOPE LIBRARY	1,769	1,273	496
981000 FAIR COMPLEX	5,050	2,692	2,358
Direct Bill	0	0	0
Total	929,148	464,601	464,547

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 351010 SS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	913,071			913,071
Inbound Costs:				
101000 BOARD OF COMMIS	1,121	1,245	2,366	
151000 ADMIN OFFICE	5,425	927	6,352	
201000 COUNTY COUNSEL	2,803	344	3,147	
251000 COUNTY AUDITOR	1,747	204	1,951	
321000 COUNTY EMERGENCY MGMT	1,602	337	1,939	
351010 SS-ADMIN		18,684	18,684	
351500 FINANCIAL MGMT		4,931	4,931	
352000 HUMAN RESOURCE		12,363	12,363	
352500 INFO TECHNOLOGY SVCS		54,703	54,703	
353000 PURCHASING		318	318	
353500 FACILITIES MANAGEMENT		85,771	85,771	
357010 LIABILITY INSUR		8,908	8,908	
BUILDING DEBT INTEREST		315	315	
BUILDING DEPRECIATION		17,522	17,522	
Total Allocated Additions:	<u>12,698</u>	<u>206,572</u>	219,270	219,270
Total To Be Allocated:	<u>925,769</u>	<u>206,572</u>		<u>1,132,341</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 351010 SS-ADMIN

	Total	G&A	SUSTAINABILITY	SS Admin
Other Expense & Cost				
PERSONNEL SERVICES	883,394	0	347,616	535,778
MATERIALS & SERVICES	92,597	0	41,345	51,252
INTERFUND	0	0	0	0
LESS REVENUE	(62,920)	0	(52,922)	(9,998)
Departmental Total				
Expenditures Per Financial Statement	913,071			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	913,071	0	336,039	577,032
Allocation Step 1				
Inbound - All Others	12,698	12,698	0	0
Reallocate Admin Costs		(12,698)	4,672	8,026
Unallocated Costs	0	0	0	0
1st Allocation	925,769	0	340,711	585,058
Allocation Step 2				
Inbound - All Others	206,572	206,572	0	0
Reallocate Admin Costs		(206,572)	76,019	130,553
Unallocated Costs	0	0	0	0
2nd Allocation	206,572	0	76,019	130,553
Total For 351010 SS-ADMIN				
Schedule .3 Total	1,132,341	0	416,730	715,611

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	778		778		778
151000 ADMIN OFFICE	16.00	0.731148	2,492		2,492		2,492
201000 COUNTY COUNSEL	15.00	0.685451	2,335		2,335		2,335
251000 COUNTY AUDITOR	4.00	0.182787	623		623		623
301000 ELECTIONS	10.00	0.456967	1,558		1,558	351	1,909
302000 ASSESSMENT & TAXATION	108.50	4.958096	16,891		16,891	3,856	20,747
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	934		934	208	1,142
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	934		934		934
351010 SS-ADMIN	7.00	0.319877	1,089		1,089		1,089
351015 RISK SVC ADMIN	6.00	0.274180	934		934	208	1,142
351500 FINANCIAL MGMT	18.00	0.822541	2,801		2,801	635	3,436
352000 HUMAN RESOURCE	26.00	1.188115	4,048		4,048	916	4,964
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	13,038		13,038	2,977	16,015
353000 PURCHASING	5.00	0.228484	778		778	173	951
353500 FACILITIES MANAGEMENT	53.00	2.421927	8,251		8,251	1,883	10,134
354000 FLEET MANAGEMENT	21.00	0.959632	3,270		3,270	740	4,010
354500 INTERNAL SERVICES	7.00	0.319877	1,089		1,089	242	1,331
356005 PARKS	8.90	0.406701	1,386		1,386	309	1,695
356010 METZGER PARK	0.10	0.004570	15		15	2	17
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	5,255		5,255	1,197	6,452
401000 LOL - S.O. ADMIN	15.00	0.685451	2,335		2,335	530	2,865
402000 LAW ENF SVCS	153.40	7.009880	23,883		23,883	5,459	29,342
402000 DISTRICT PATROL	143.60	6.562052	22,356		22,356	5,105	27,461
402000 LOL - LAW ENF SVCS	62.75	2.867470	9,769		9,769	2,225	11,994
403000 JAIL	198.75	9.082228	30,973		30,973	7,415	38,388
403000 JAIL COMMISSARY	1.00	0.045697	155		155	33	188
403000 LOL - JAIL	15.50	0.708299	2,412		2,412	548	2,960
406005 TRI-MET CONTRACT	4.00	0.182787	623		623	138	761
451000 DISTRICT ATTORNEY	97.00	4.432584	15,100		15,100	3,447	18,547
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	3,939		3,939	891	4,830
501000 JUVENILE	40.50	1.850718	6,306		6,306	1,433	7,739
501000 LOL-JUVENILE	11.00	0.502664	1,712		1,712	386	2,098
502000 CONCILIATION PROGRAM	4.80	0.219344	746		746	166	912
503000 JUVENILE ADMIN	12.00	0.548361	1,868		1,868	421	2,289
504000 JUVENILE GRANTS	4.40	0.201066	685		685	153	838
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	1,829		1,829	412	2,241
551000 COMMUNITY CORRECTIONS	107.00	4.889551	16,657		16,657	3,804	20,461
551500 LOL COMM CORRECTIONS	31.00	1.416599	4,826		4,826	1,097	5,923
601000 LONG RANGE PLANNING	26.08	1.191771	4,060		4,060	919	4,979
602000 CURRENT PLANNING	21.98	1.004414	3,421		3,421	775	4,196
602000 BUILDING SERVICES	63.94	2.921849	9,954		9,954	2,264	12,218
603000 ENGINEERING	48.58	2.219948	7,563		7,563	1,730	9,293
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	590		590	131	721
603000 SURVEY	4.58	0.209291	712		712	159	871
604000 LUT ADMINISTRATION	20.20	0.923074	3,144		3,144	714	3,858
605000 CAPITAL PROJECT MGMT	47.05	2.150032	7,325		7,325	1,670	8,995
606000 LUT OPS & MAINT	107.00	4.889551	16,657		16,657	3,804	20,461
651000 HOUSING SERVICES	42.80	1.955820	6,662		6,662	1,516	8,178
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	507		507	113	620
703000 PUBLIC HEALTH	124.85	5.705238	19,439		19,439	4,438	23,877
704000 HHS ADMINISTRATION	14.90	0.680881	2,320		2,320	525	2,845
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	934		934	208	1,142

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	5,126		5,126	1,168	6,294
706500 Developmental Disabilities Serv	77.80	3.555206	12,112		12,112	2,761	14,873
708500 HEALTH SHARE OREGON	33.27	1.520330	5,180		5,180	1,179	6,359
709000 ANIMAL SERVICES	25.00	1.142418	3,893		3,893	881	4,774
751000 VETERANS SERVICES	10.65	0.486670	1,658		1,658	374	2,032
752000 AGENCY ON AGING	19.10	0.872808	2,973		2,973	674	3,647
801000 WASH CO JUSTICE COURT	8.00	0.365574	1,245		1,245	278	1,523
851000 LAW LIBRARY	3.00	0.137090	468		468	102	570
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	978		978	219	1,197
902000 HOME FUND	1.17	0.053465	182		182	40	222
903000 AIR QUALITY	1.30	0.059406	202		202	44	246
961000 WATERMASTER	1.94	0.088652	303		303	66	369
971000 COOP LIBRARY SERVICES	35.50	1.622234	5,526		5,526	1,256	6,782
971015 WEST SLOPE LIBRARY	6.00	0.274180	934		934	208	1,142
981000 FAIR COMPLEX	12.65	0.578064	1,970		1,970	443	2,413
Schedule .4 Total for SUSTAINABILITY	2,188.34	100.000000	340,711		340,711	76,019	416,730

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 351010 SS-ADMIN

Activity - SS Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
321000 COUNTY EMERGENCY MGMT	6.00	2.577873	15,080		15,080		15,080
351010 SS-ADMIN	7.00	3.007519	17,595		17,595		17,595
351015 RISK SVC ADMIN	6.00	2.577873	15,080		15,080	3,557	18,637
351500 FINANCIAL MGMT	18.00	7.733620	45,244		45,244	10,683	55,927
352000 HUMAN RESOURCE	26.00	11.170784	65,356		65,356	15,436	80,792
352500 INFO TECHNOLOGY SVCS	83.75	35.982814	210,530		210,530	49,808	260,338
353000 PURCHASING	5.00	2.148228	12,567		12,567	2,967	15,534
353500 FACILITIES MANAGEMENT	53.00	22.771214	133,223		133,223	31,481	164,704
354000 FLEET MANAGEMENT	21.00	9.022556	52,788		52,788	12,472	65,260
354500 INTERNAL SERVICES	7.00	3.007519	17,595		17,595	4,149	21,744
Schedule .4 Total for SS Admin	232.75	100.000000	585,058		585,058	130,553	715,611

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

Allocation Source: ADOPTED BUDGET

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	SUSTAINABILITY	SS Admin
101000 BOARD OF COMMIS	778	778	0
151000 ADMIN OFFICE	2,492	2,492	0
201000 COUNTY COUNSEL	2,335	2,335	0
251000 COUNTY AUDITOR	623	623	0
301000 ELECTIONS	1,909	1,909	0
302000 ASSESSMENT & TAXATION	20,747	20,747	0
311000 COMMUNITY ENGAGEMENT	1,142	1,142	0
321000 COUNTY EMERGENCY MGMT	16,014	934	15,080
351010 SS-ADMIN	18,684	1,089	17,595
351015 RISK SVC ADMIN	19,779	1,142	18,637
351500 FINANCIAL MGMT	59,363	3,436	55,927
352000 HUMAN RESOURCE	85,756	4,964	80,792
352500 INFO TECHNOLOGY SVCS	276,353	16,015	260,338
353000 PURCHASING	16,485	951	15,534
353500 FACILITIES MANAGEMENT	174,838	10,134	164,704
354000 FLEET MANAGEMENT	69,270	4,010	65,260
354500 INTERNAL SERVICES	23,075	1,331	21,744
356005 PARKS	1,695	1,695	0
356010 METZGER PARK	17	17	0
401000 SHERIFF'S OFFICE ADMIN	6,452	6,452	0
401000 LOL - S.O. ADMIN	2,865	2,865	0
402000 LAW ENF SVCS	29,342	29,342	0
402000 DISTRICT PATROL	27,461	27,461	0
402000 LOL - LAW ENF SVCS	11,994	11,994	0
403000 JAIL	38,388	38,388	0
403000 JAIL COMMISSARY	188	188	0
403000 LOL - JAIL	2,960	2,960	0
406005 TRI-MET CONTRACT	761	761	0
451000 DISTRICT ATTORNEY	18,547	18,547	0
451000 LOL-DISTRICT ATTORNEY	4,830	4,830	0
501000 JUVENILE	7,739	7,739	0
501000 LOL-JUVENILE	2,098	2,098	0
502000 CONCILIATION PROGRAM	912	912	0
503000 JUVENILE ADMIN	2,289	2,289	0
504000 JUVENILE GRANTS	838	838	0
505000 STATE HIGH-RISK PREVENT	2,241	2,241	0
551000 COMMUNITY CORRECTIONS	20,461	20,461	0
551500 LOL COMM CORRECTIONS	5,923	5,923	0
601000 LONG RANGE PLANNING	4,979	4,979	0
602000 CURRENT PLANNING	4,196	4,196	0
602000 BUILDING SERVICES	12,218	12,218	0
603000 ENGINEERING	9,293	9,293	0
603000 SURVEY PUBLIC LAND CNR	721	721	0
603000 SURVEY	871	871	0
604000 LUT ADMINISTRATION	3,858	3,858	0
605000 CAPITAL PROJECT MGMT	8,995	8,995	0
606000 LUT OPS & MAINT	20,461	20,461	0
651000 HOUSING SERVICES	8,178	8,178	0
701000 EMERGENCY MEDICAL SVCS	620	620	0
703000 PUBLIC HEALTH	23,877	23,877	0
704000 HHS ADMINISTRATION	2,845	2,845	0
705000 CHILDREN & FAMILY SVCS	1,142	1,142	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 351010 SS-ADMIN

Receiving Department	Total	SUSTAINABILITY	SS Admin
706000 HUMAN SERVICES	6,294	6,294	0
706500 Developmental Disabilities Servic	14,873	14,873	0
708500 HEALTH SHARE OREGON	6,359	6,359	0
709000 ANIMAL SERVICES	4,774	4,774	0
751000 VETERANS SERVICES	2,032	2,032	0
752000 AGENCY ON AGING	3,647	3,647	0
801000 WASH CO JUSTICE COURT	1,523	1,523	0
851000 LAW LIBRARY	570	570	0
901000 COMMUNITY DEVELOPMENT	1,197	1,197	0
902000 HOME FUND	222	222	0
903000 AIR QUALITY	246	246	0
961000 WATERMASTER	369	369	0
971000 COOP LIBRARY SERVICES	6,782	6,782	0
971015 WEST SLOPE LIBRARY	1,142	1,142	0
981000 FAIR COMPLEX	2,413	2,413	0
Direct Bill	0	0	0
Total	1,132,341	416,730	715,611

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .1 - Nature and Extent of Services
For Department 351015 RISK SVC ADMIN

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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 351015 RISK SVC ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,210,334			1,210,334
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	1,062	1,177	2,239	
151000 ADMIN OFFICE	5,147	880	6,027	
201000 COUNTY COUNSEL	26,238	3,255	29,493	
251000 COUNTY AUDITOR	2,287	271	2,558	
321000 COUNTY EMERGENCY MGMT	1,517	318	1,835	
351010 SS-ADMIN	16,014	3,765	19,779	
351500 FINANCIAL MGMT		7,464	7,464	
352000 HUMAN RESOURCE		10,597	10,597	
352500 INFO TECHNOLOGY SVCS		50,071	50,071	
353000 PURCHASING		5,004	5,004	
357010 LIABILITY INSUR		5,428	5,428	
Total Allocated Additions:	<u>52,265</u>	<u>88,230</u>	140,495	140,495
Total To Be Allocated:	<u>1,262,599</u>	<u>88,230</u>		<u>1,350,829</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 351015 RISK SVC ADMIN

	Total	G&A	LIABILITY	WORKERS COMP
Other Expense & Cost				
PERSONNEL SERVICES	856,941	0	471,318	385,623
MATERIALS & SERVICES	351,593	0	193,376	158,217
INTERFUND EXPENSES	1,800	0	990	810
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,210,334			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,210,334	0	665,684	544,650
Allocation Step 1				
Inbound - All Others	52,265	52,265	0	0
Reallocate Admin Costs		(52,265)	28,744	23,521
Unallocated Costs	0	0	0	0
1st Allocation	1,262,599	0	694,428	568,171
Allocation Step 2				
Inbound - All Others	88,230	88,230	0	0
Reallocate Admin Costs		(88,230)	48,530	39,700
Unallocated Costs	0	0	0	0
2nd Allocation	88,230	0	48,530	39,700
Total For 351015 RISK SVC ADMIN				
Schedule .3 Total	1,350,829	0	742,958	607,871

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 351015 RISK SVC ADMIN

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	694,428		694,428	48,530	742,958
Schedule .4 Total for LIABILITY	100	100.000000	694,428		694,428	48,530	742,958

Allocation Basis: Direct Allocation To Liability & Casualty Ins

Allocation Source: Cost Plan

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 351015 RISK SVC ADMIN

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	568,171		568,171	39,700	607,871
Schedule .4 Total for WORKERS COMP	100	100.000000	568,171		568,171	39,700	607,871

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 351015 RISK SVC ADMIN

Receiving Department	Total	LIABILITY	WORKERS COMP
357010 LIABILITY INSUR	742,958	742,958	0
357010 WORKERS COMP INSURANCE	607,871	0	607,871
Direct Bill	0	0	0
Total	1,350,829	742,958	607,871

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 351500 FINANCIAL MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,988,879			2,988,879
Inbound Costs:				
101000 BOARD OF COMMIS	3,065	3,413	6,478	
151000 ADMIN OFFICE	14,433	2,504	16,937	
201000 COUNTY COUNSEL	20,778	2,576	23,354	
251000 COUNTY AUDITOR	5,307	634	5,941	
321000 COUNTY EMERGENCY MGMT	4,381	930	5,311	
351010 SS-ADMIN	48,045	11,318	59,363	
351500 FINANCIAL MGMT		24,350	24,350	
352000 HUMAN RESOURCE		31,797	31,797	
352500 INFO TECHNOLOGY SVCS		158,622	158,622	
353000 PURCHASING		3,694	3,694	
353500 FACILITIES MANAGEMENT		87,055	87,055	
357010 LIABILITY INSUR		17,451	17,451	
BUILDING DEBT INTEREST		897	897	
BUILDING DEPRECIATION		17,783	17,783	
Total Allocated Additions:	96,009	363,024	459,033	459,033
Total To Be Allocated:	3,084,888	363,024		3,447,912

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,586,490	158,649	824,974	174,514	206,244
FRINGE BENEFITS	896,973	89,697	466,427	98,667	116,606
Other Expense & Cost					
51285 PROF SVCS	418,250	0	418,250	0	0
51465 INTERNAL POSTA	7,000	1,750	3,500	1,750	0
OTHER MATERIAL & SUPPLIES	144,666	14,467	75,226	15,913	18,807
OTHER EXPENDITURES	137,000	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
46030 RETURNED CHECK CHARGES	(4,000)	0	0	0	0
48225 MISC REVENUE	(197,500)	0	(79,000)	0	0
Departmental Total					
Expenditures Per Financial Statement	2,988,879				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	2,988,879	264,563	1,709,377	290,844	341,657
Allocation Step 1					
Inbound - All Others	96,009	96,009	0	0	0
Reallocate Admin Costs		(360,572)	226,243	38,495	45,218
Unallocated Costs	0	0	0	0	0
1st Allocation	3,084,888	0	1,935,620	329,339	386,875
Allocation Step 2					
Inbound - All Others	363,024	363,024	0	0	0
Reallocate Admin Costs		(363,024)	227,778	38,758	45,529
Unallocated Costs	0	0	0	0	0
2nd Allocation	363,024	0	227,778	38,758	45,529
Total For 351500 FINANCIAL MGMT					
Schedule .3 Total	3,447,912	0	2,163,398	368,097	432,404

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 351500 FINANCIAL MGMT

TREASURY & AR

<u>Wages & Benefits</u>	
SALARIES AND WAGES	222,109
FRINGE BENEFITS	125,576
<u>Other Expense & Cost</u>	
51285 PROF SVCS	0
51465 INTERNAL POSTA	0
OTHER MATERIAL & SUPPLIES	20,253
OTHER EXPENDITURES	137,000
INTERFUND EXPENSES	0
46030 RETURNED CHECK CHARGES	(4,000)
48225 MISC REVENUE	(118,500)
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	382,438
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	50,616
Unallocated Costs	0
1st Allocation	433,054
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	50,959
Unallocated Costs	0
2nd Allocation	50,959
<u>Total For 351500 FINANCIAL MGMT</u>	
Schedule .3 Total	484,013

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	99	0.099343	1,923		1,923		1,923
151000 ADMIN OFFICE	317	0.318097	6,156		6,156		6,156
162000 NON-DEPARTMENTAL	265	0.265917	5,145		5,145	612	5,757
167500 Affordable Housing Development Su	255	0.255883	4,951		4,951	589	5,540
169600 COMMUNITY NETWORK	54	0.054187	1,048		1,048	119	1,167
201000 COUNTY COUNSEL	306	0.307059	5,943		5,943		5,943
251000 COUNTY AUDITOR	79	0.079273	1,535		1,535		1,535
301000 ELECTIONS	472	0.473634	9,165		9,165	1,096	10,261
302000 ASSESSMENT & TAXATION	2,982	2.992324	57,921		57,921	6,955	64,876
311000 COMMUNITY ENGAGEMENT	230	0.230796	4,466		4,466	529	4,995
321000 COUNTY EMERGENCY MGMT	159	0.159550	3,086		3,086		3,086
351010 SS-ADMIN	170	0.170589	3,301		3,301		3,301
351015 RISK SVC ADMIN	236	0.236817	4,582		4,582		4,582
351500 FINANCIAL MGMT	769	0.771662	14,934		14,934		14,934
352000 HUMAN RESOURCE	400	0.401385	7,767		7,767	923	8,690
352500 INFO TECHNOLOGY SVCS	2,067	2.074156	40,147		40,147	4,821	44,968
353000 PURCHASING	149	0.149516	2,893		2,893	342	3,235
353500 FACILITIES MANAGEMENT	2,290	2.297928	44,476		44,476	5,341	49,817
354000 FLEET MANAGEMENT	1,708	1.713913	33,174		33,174	3,980	37,154
354100 FLEET REPLACEMENT	692	0.694396	13,439		13,439	1,605	15,044
354500 INTERNAL SERVICES	749	0.751593	14,544		14,544	1,740	16,284
355500 BLDG EQUIP REPLACEMENT	217	0.217751	4,213		4,213	501	4,714
356005 PARKS	831	0.833877	16,137		16,137	1,939	18,076
356010 METZGER PARK	156	0.156540	3,029		3,029	358	3,387
357005 LIFE INSURANCE	147	0.147509	2,854		2,854	338	3,192
357005 MEDICAL INSURANCE	2,869	2.878932	55,722		55,722	6,701	62,423
357005 UNEMPLOYMENT INS	139	0.139481	2,700		2,700	320	3,020
357010 WORKERS COMP INSURANCE	444	0.445537	8,623		8,623	1,028	9,651
358000 ITS CAPITAL ACQUISITION	969	0.972355	18,821		18,821	2,255	21,076
358000 FACILITIES CAPITAL PROJ	1,037	1.040590	20,142		20,142	2,412	22,554
358000 GREENSPACE CAP PROJ.	39	0.039135	758		758	87	845
358000 EMERGENCY COMM SYS	1,873	1.879484	36,378		36,378	4,367	40,745
401000 SHERIFF'S OFFICE ADMIN	1,032	1.035573	20,046		20,046	2,398	22,444
401000 LOL - S.O. ADMIN	301	0.302042	5,845		5,845	694	6,539
402000 LAW ENF SVCS	4,000	4.013848	77,693		77,693	9,340	87,033
402000 DISTRICT PATROL	2,670	2.679243	51,857		51,857	6,231	58,088
402000 LOL - LAW ENF SVCS	1,514	1.519241	29,407		29,407	3,533	32,940
403000 JAIL	3,005	3.015403	58,368		58,368	7,012	65,380
403000 JAIL COMMISSARY	77	0.077267	1,495		1,495	174	1,669
403000 LOL - JAIL	398	0.399378	7,730		7,730	920	8,650
403500 JAIL HEALTH CARE	392	0.393357	7,614		7,614	906	8,520
404000 COURT SECURITY FUND	271	0.271938	5,261		5,261	627	5,888
406005 TRI-MET CONTRACT	117	0.117405	2,272		2,272	267	2,539
406050 WIN Contracts	54	0.054187	1,048		1,048	119	1,167
406060 TASKFORCE REIMBURSABLES	98	0.098339	1,903		1,903	222	2,125
451000 DISTRICT ATTORNEY	1,632	1.637650	31,699		31,699	3,806	35,505
451000 LOL-DISTRICT ATTORNEY	339	0.340174	6,584		6,584	781	7,365
501000 JUVENILE	843	0.845918	16,372		16,372	1,966	18,338
501000 LOL-JUVENILE	352	0.353219	6,837		6,837	812	7,649
502000 CONCILIATION PROGRAM	478	0.479655	9,282		9,282	1,111	10,393

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
503000 JUVENILE ADMIN	178	0.178616	3,456		3,456	411	3,867
504000 JUVENILE GRANTS	264	0.264914	5,126		5,126	610	5,736
505000 STATE HIGH-RISK PREVENT	432	0.433496	8,389		8,389	1,001	9,390
551000 COMMUNITY CORRECTIONS	4,039	4.052983	78,450		78,450	9,429	87,879
551500 LOL COMM CORRECTIONS	674	0.676333	13,089		13,089	1,564	14,653
601000 LONG RANGE PLANNING	573	0.574984	11,129		11,129	1,330	12,459
602000 CURRENT PLANNING	1,273	1.277407	24,728		24,728	2,968	27,696
602000 BUILDING SERVICES	4,738	4.754403	92,027		92,027	11,061	103,088
603000 ENGINEERING	1,323	1.327580	25,696		25,696	3,083	28,779
603000 SURVEY PUBLIC LAND CNR	606	0.608098	11,769		11,769	1,406	13,175
603000 SURVEY	535	0.536852	10,390		10,390	1,242	11,632
604000 LUT ADMINISTRATION	427	0.428478	8,292		8,292	992	9,284
604500 ROAD FUND ADMIN	1,353	1.357684	26,280		26,280	3,155	29,435
605000 CAPITAL PROJECT MGMT	777	0.779690	15,089		15,089	1,809	16,898
606000 LUT OPS & MAINT	4,759	4.775475	92,434		92,434	11,110	103,544
606500 TIF ROAD PROJECT	102	0.102353	1,980		1,980	230	2,210
606500 MSTIP 3	6,993	7.017210	135,942		135,942	17,008	152,950
606500 ROAD CAPITAL PROJECT	1,458	1.463048	28,320		28,320	3,398	31,718
606500 TDT	2,023	2.030004	39,292		39,292	4,719	44,011
606500 NORTH BETHANY SDC	556	0.557925	10,797		10,797	1,293	12,090
606500 BONNY SLOPE SDC	88	0.088305	1,708		1,708	199	1,907
607000 Regional Transportation	141	0.141488	2,739		2,739	325	3,064
607500 MAINT LOCAL IMPROV DIST	31	0.031107	603		603	69	672
608000 URBAN ROAD MAINT DIST	589	0.591039	11,438		11,438	1,363	12,801
608500 NORTH BETHANY SERVICE DIST	846	0.848929	16,429		16,429	1,972	18,401
609000 SPECIAL LIGHT DISTRICT #1	200	0.200692	3,884		3,884	458	4,342
651000 HOUSING SERVICES	810	0.812804	15,730		15,730	1,889	17,619
652000 Metro Affordabe Housing	2,903	2.913050	56,385		56,385	6,777	63,162
661000 FEDERAL HOUSING PROG	697	0.699413	13,536		13,536	1,618	15,154
662000 LOCAL FUND HOUSING PROG	335	0.336160	6,505		6,505	771	7,276
663000 AFFORDABLE HOUSING POOL	609	0.611108	11,827		11,827	1,414	13,241
701000 EMERGENCY MEDICAL SVCS	311	0.312077	6,039		6,039	717	6,756
703000 PUBLIC HEALTH	3,825	3.838242	74,294		74,294	8,931	83,225
704000 HHS ADMINISTRATION	279	0.279966	5,417		5,417	646	6,063
705000 CHILDREN & FAMILY SVCS	475	0.476644	9,225		9,225	1,103	10,328
706000 HUMAN SERVICES	2,729	2.738448	53,004		53,004	6,364	59,368
706500 Developmental Disabilities Servc	678	0.680347	13,166		13,166	1,573	14,739
707000 MENTAL HEALTH HB 2145	47	0.047163	912		912	103	1,015
708500 HEALTH SHARE OREGON	995	0.998445	19,326		19,326	2,316	21,642
708900 MH URGENT CARE CTR	159	0.159550	3,086		3,086	364	3,450
709000 ANIMAL SERVICES	1,791	1.797200	34,787		34,787	4,175	38,962
751000 VETERANS SERVICES	251	0.251869	4,874		4,874	575	5,449
752000 AGENCY ON AGING	1,402	1.406854	27,229		27,229	3,265	30,494
801000 WASH CO JUSTICE COURT	312	0.313080	6,059		6,059	719	6,778
851000 LAW LIBRARY	146	0.146505	2,835		2,835	336	3,171
901000 COMMUNITY DEVELOPMENT	777	0.779690	15,089		15,089	1,809	16,898
902000 HOME FUND	452	0.453565	8,778		8,778	1,049	9,827
903000 AIR QUALITY	249	0.249862	4,835		4,835	571	5,406
951000 AGRICULTURE	69	0.069239	1,340		1,340	150	1,490
961000 WATERMASTER	137	0.137474	2,660		2,660	316	2,976

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,838	1.844363	35,698		35,698	4,288	39,986
971015 WEST SLOPE LIBRARY	592	0.594049	11,497		11,497	1,374	12,871
981000 FAIR COMPLEX	1,067	1.070694	20,725		20,725	2,483	23,208
Schedule .4 Total for GEN FIN'L MGMT	99,655	100.000000	1,935,620		1,935,620	227,778	2,163,398

Allocation Basis: Weighted 50% GL JE Lines And 50% Budget Appropriations
Allocation Source: FY 18-19 Wisard Actual Counts And FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	47	0.129359	427		427		427
151000 ADMIN OFFICE	76	0.209176	689		689		689
162000 NON-DEPARTMENTAL	113	0.311012	1,025		1,025	115	1,140
169600 COMMUNITY NETWORK	15	0.041285	136		136	15	151
201000 COUNTY COUNSEL	104	0.286241	942		942		942
251000 COUNTY AUDITOR	3	0.008257	26		26		26
301000 ELECTIONS	140	0.385325	1,269		1,269	141	1,410
302000 ASSESSMENT & TAXATION	999	2.749567	9,054		9,054	1,079	10,133
311000 COMMUNITY ENGAGEMENT	177	0.487160	1,605		1,605	183	1,788
321000 COUNTY EMERGENCY MGMT	56	0.154130	508		508		508
351010 SS-ADMIN	27	0.074313	244		244		244
351015 RISK SVC ADMIN	193	0.531198	1,749		1,749		1,749
351500 FINANCIAL MGMT	119	0.327526	1,080		1,080		1,080
352000 HUMAN RESOURCE	148	0.407343	1,341		1,341	149	1,490
352500 INFO TECHNOLOGY SVCS	1,094	3.011037	9,913		9,913	1,182	11,095
353000 PURCHASING	77	0.211929	698		698	78	776
353500 FACILITIES MANAGEMENT	2,489	6.850522	22,623		22,623	3,238	25,861
354000 FLEET MANAGEMENT	2,021	5.562436	18,321		18,321	2,187	20,508
354100 FLEET REPLACEMENT	89	0.244956	805		805	91	896
354500 INTERNAL SERVICES	707	1.945889	6,408		6,408	759	7,167
355500 BLDG EQUIP REPLACEMENT	29	0.079817	262		262	28	290
356005 PARKS	410	1.128451	3,715		3,715	437	4,152
356010 METZGER PARK	98	0.269727	887		887	101	988
357005 LIFE INSURANCE	49	0.134864	444		444	48	492
357005 MEDICAL INSURANCE	184	0.506427	1,668		1,668	195	1,863
357005 UNEMPLOYMENT INS	8	0.022019	71		71	8	79
357010 WORKERS COMP INSURANCE	227	0.624776	2,057		2,057	239	2,296
358000 ITS CAPITAL ACQUISITION	600	1.651391	5,436		5,436	645	6,081
358000 FACILITIES CAPITAL PROJ	436	1.200011	3,951		3,951	465	4,416
358000 GREENSPACE CAP PROJ.	9	0.024771	81		81	8	89
358000 EMERGENCY COMM SYS	44	0.121102	399		399	43	442
401000 SHERIFF'S OFFICE ADMIN	357	0.982578	3,236		3,236	381	3,617
401000 LOL - S.O. ADMIN	68	0.187158	616		616	69	685
402000 LAW ENF SVCS	1,463	4.026642	13,259		13,259	1,576	14,835
402000 DISTRICT PATROL	834	2.295434	7,559		7,559	895	8,454
402000 LOL - LAW ENF SVCS	381	1.048633	3,452		3,452	409	3,861
403000 JAIL	1,306	3.594528	11,836		11,836	1,408	13,244
403000 JAIL COMMISSARY	18	0.049542	163		163	17	180
403000 LOL - JAIL	217	0.597253	1,966		1,966	229	2,195
403500 JAIL HEALTH CARE	19	0.052294	172		172	19	191
404000 COURT SECURITY FUND	16	0.044037	144		144	15	159
406005 TRI-MET CONTRACT	1	0.002752	9		9		9
406050 WIN Contracts	48	0.132111	435		435	46	481
406060 TASKFORCE REIMBURSABLES	7	0.019266	62		62	6	68
451000 DISTRICT ATTORNEY	667	1.835797	6,044		6,044	713	6,757
451000 LOL-DISTRICT ATTORNEY	20	0.055046	181		181	19	200
501000 JUVENILE	459	1.263314	4,159		4,159	490	4,649
501000 LOL-JUVENILE	226	0.622024	2,048		2,048	237	2,285
502000 CONCILIATION PROGRAM	29	0.079817	262		262	28	290
503000 JUVENILE ADMIN	61	0.167891	553		553	63	616
504000 JUVENILE GRANTS	178	0.489913	1,614		1,614	186	1,800

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
505000 STATE HIGH-RISK PREVENT	124	0.341288	1,124		1,124	127	1,251
551000 COMMUNITY CORRECTIONS	1,851	5.094542	16,777		16,777	2,004	18,781
551500 LOL COMM CORRECTIONS	508	1.398178	4,605		4,605	542	5,147
601000 LONG RANGE PLANNING	191	0.525693	1,731		1,731	201	1,932
602000 CURRENT PLANNING	151	0.415600	1,367		1,367	155	1,522
602000 BUILDING SERVICES	693	1.907357	6,280		6,280	743	7,023
603000 ENGINEERING	560	1.541299	5,075		5,075	603	5,678
603000 SURVEY PUBLIC LAND CNR	37	0.101836	335		335	35	370
603000 SURVEY	83	0.228442	753		753	86	839
604000 LUT ADMINISTRATION	117	0.322021	1,060		1,060	120	1,180
604500 ROAD FUND ADMIN	63	0.173396	572		572	64	636
605000 CAPITAL PROJECT MGMT	196	0.539454	1,775		1,775	207	1,982
606000 LUT OPS & MAINT	1,941	5.342251	17,594		17,594	2,101	19,695
606500 TIF ROAD PROJECT	24	0.066056	216		216	23	239
606500 MSTIP 3	1,277	3.514711	11,574		11,574	1,378	12,952
606500 ROAD CAPITAL PROJECT	276	0.759640	2,500		2,500	296	2,796
606500 TDT	59	0.162387	535		535	59	594
606500 NORTH BETHANY SDC	5	0.013762	45		45	3	48
607000 Regional Transportation	1	0.002752	9		9		9
607500 MAINT LOCAL IMPROV DIST	1	0.002752	9		9		9
608000 URBAN ROAD MAINT DIST	182	0.500922	1,649		1,649	193	1,842
608500 NORTH BETHANY SERVICE DIST	18	0.049542	163		163	17	180
609000 SPECIAL LIGHT DISTRICT #1	57	0.156882	516		516	58	574
651000 HOUSING SERVICES	310	0.853219	2,810		2,810	330	3,140
652000 Metro Affordabe Housing	3	0.008257	26		26	2	28
661000 FEDERAL HOUSING PROG	473	1.301847	4,286		4,286	505	4,791
662000 LOCAL FUND HOUSING PROG	163	0.448628	1,477		1,477	171	1,648
663000 AFFORDABLE HOUSING POOL	11	0.030276	100		100	11	111
701000 EMERGENCY MEDICAL SVCS	151	0.415600	1,367		1,367	155	1,522
703000 PUBLIC HEALTH	1,410	3.880770	12,780		12,780	1,521	14,301
704000 HHS ADMINISTRATION	73	0.200919	661		661	75	736
705000 CHILDREN & FAMILY SVCS	327	0.900008	2,964		2,964	350	3,314
706000 HUMAN SERVICES	2,217	6.101891	20,097		20,097	2,395	22,492
708500 HEALTH SHARE OREGON	696	1.915614	6,307		6,307	746	7,053
708900 MH URGENT CARE CTR	138	0.379820	1,250		1,250	140	1,390
709000 ANIMAL SERVICES	702	1.932128	6,363		6,363	754	7,117
751000 VETERANS SERVICES	142	0.390829	1,287		1,287	144	1,431
752000 AGENCY ON AGING	747	2.055982	6,770		6,770	802	7,572
801000 WASH CO JUSTICE COURT	101	0.277984	915		915	103	1,018
851000 LAW LIBRARY	69	0.189910	626		626	70	696
901000 COMMUNITY DEVELOPMENT	439	1.208268	3,979		3,979	468	4,447
902000 HOME FUND	94	0.258718	851		851	97	948
903000 AIR QUALITY	150	0.412848	1,359		1,359	153	1,512
951000 AGRICULTURE	52	0.143121	470		470	53	523
961000 WATERMASTER	15	0.041285	136		136	15	151
971000 COOP LIBRARY SERVICES	1,200	3.302783	10,875		10,875	1,296	12,171
971015 WEST SLOPE LIBRARY	406	1.117441	3,680		3,680	435	4,115
981000 FAIR COMPLEX	666	1.833044	6,035		6,035	712	6,747
Schedule .4 Total for ACCTS PAYABLE	36,333	100.000000	329,339		329,339	38,758	368,097

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 351500 FINANCIAL MGMT

Activity - ACCTS PAYABLE

Allocation Basis: Number Of Invoices Per Department
Allocation Source: FY 18-19 Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	884		884		884
151000 ADMIN OFFICE	16.00	0.731148	2,828		2,828		2,828
201000 COUNTY COUNSEL	15.00	0.685451	2,651		2,651		2,651
251000 COUNTY AUDITOR	4.00	0.182787	708		708		708
301000 ELECTIONS	10.00	0.456967	1,767		1,767	211	1,978
302000 ASSESSMENT & TAXATION	108.50	4.958096	19,183		19,183	2,329	21,512
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	1,060		1,060	122	1,182
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	1,060		1,060		1,060
351010 SS-ADMIN	7.00	0.319877	1,237		1,237		1,237
351015 RISK SVC ADMIN	6.00	0.274180	1,060		1,060		1,060
351500 FINANCIAL MGMT	18.00	0.822541	3,180		3,180		3,180
352000 HUMAN RESOURCE	26.00	1.188115	4,595		4,595	551	5,146
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	14,804		14,804	1,800	16,604
353000 PURCHASING	5.00	0.228484	884		884	103	987
353500 FACILITIES MANAGEMENT	53.00	2.421927	9,369		9,369	1,141	10,510
354000 FLEET MANAGEMENT	21.00	0.959632	3,711		3,711	444	4,155
354500 INTERNAL SERVICES	7.00	0.319877	1,237		1,237	141	1,378
356005 PARKS	8.90	0.406701	1,574		1,574	183	1,757
356010 METZGER PARK	0.10	0.004570	18		18	1	19
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	5,966		5,966	718	6,684
401000 LOL - S.O. ADMIN	15.00	0.685451	2,651		2,651	319	2,970
402000 LAW ENF SVCS	153.40	7.009880	27,120		27,120	3,301	30,421
402000 DISTRICT PATROL	143.60	6.562052	25,387		25,387	3,092	28,479
402000 LOL - LAW ENF SVCS	62.75	2.867470	11,092		11,092	1,345	12,437
403000 JAIL	198.75	9.082228	35,185		35,185	4,688	39,873
403000 JAIL COMMISSARY	1.00	0.045697	176		176	19	195
403000 LOL - JAIL	15.50	0.708299	2,740		2,740	329	3,069
406005 TRI-MET CONTRACT	4.00	0.182787	708		708	83	791
451000 DISTRICT ATTORNEY	97.00	4.432584	17,146		17,146	2,087	19,233
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	4,472		4,472	538	5,010
501000 JUVENILE	40.50	1.850718	7,158		7,158	863	8,021
501000 LOL-JUVENILE	11.00	0.502664	1,944		1,944	229	2,173
502000 CONCILIATION PROGRAM	4.80	0.219344	848		848	99	947
503000 JUVENILE ADMIN	12.00	0.548361	2,122		2,122	254	2,376
504000 JUVENILE GRANTS	4.40	0.201066	778		778	90	868
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	2,076		2,076	245	2,321
551000 COMMUNITY CORRECTIONS	107.00	4.889551	18,916		18,916	2,300	21,216
551500 LOL COMM CORRECTIONS	31.00	1.416599	5,479		5,479	660	6,139
601000 LONG RANGE PLANNING	26.08	1.191771	4,610		4,610	554	5,164
602000 CURRENT PLANNING	21.98	1.004414	3,885		3,885	466	4,351
602000 BUILDING SERVICES	63.94	2.921849	11,303		11,303	1,371	12,674
603000 ENGINEERING	48.58	2.219948	8,588		8,588	1,039	9,627
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	669		669	77	746
603000 SURVEY	4.58	0.209291	808		808	93	901
604000 LUT ADMINISTRATION	20.20	0.923074	3,571		3,571	427	3,998
605000 CAPITAL PROJECT MGMT	47.05	2.150032	8,317		8,317	1,007	9,324
606000 LUT OPS & MAINT	107.00	4.889551	18,916		18,916	2,300	21,216
651000 HOUSING SERVICES	42.80	1.955820	7,566		7,566	911	8,477
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	575		575	66	641
703000 PUBLIC HEALTH	124.85	5.705238	22,072		22,072	2,682	24,754
704000 HHS ADMINISTRATION	14.90	0.680881	2,633		2,633	318	2,951
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	1,060		1,060	122	1,182

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	5,820		5,820	700	6,520
706500 Developmental Disabilities Serv	77.80	3.555206	13,752		13,752	1,663	15,415
708500 HEALTH SHARE OREGON	33.27	1.520330	5,879		5,879	709	6,588
709000 ANIMAL SERVICES	25.00	1.142418	4,418		4,418	531	4,949
751000 VETERANS SERVICES	10.65	0.486670	1,883		1,883	223	2,106
752000 AGENCY ON AGING	19.10	0.872808	3,377		3,377	407	3,784
801000 WASH CO JUSTICE COURT	8.00	0.365574	1,413		1,413	164	1,577
851000 LAW LIBRARY	3.00	0.137090	530		530	59	589
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	1,109		1,109	127	1,236
902000 HOME FUND	1.17	0.053465	206		206	23	229
903000 AIR QUALITY	1.30	0.059406	230		230	24	254
961000 WATERMASTER	1.94	0.088652	342		342	37	379
971000 COOP LIBRARY SERVICES	35.50	1.622234	6,274		6,274	756	7,030
971015 WEST SLOPE LIBRARY	6.00	0.274180	1,060		1,060	122	1,182
981000 FAIR COMPLEX	12.65	0.578064	2,235		2,235	266	2,501
Schedule .4 Total for PAYROLL	2,188.34	100.000000	386,875		386,875	45,529	432,404

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
101000 BOARD OF COMMIS	1	0.001912	8		8		8
151000 ADMIN OFFICE	10	0.019116	82		82		82
162000 NON-DEPARTMENTAL	2	0.003823	16		16	1	17
201000 COUNTY COUNSEL	9	0.017204	73		73		73
301000 ELECTIONS	362	0.692002	2,995		2,995	353	3,348
302000 ASSESSMENT & TAXATION	6,627	12.668221	54,862		54,862	6,534	61,396
321000 COUNTY EMERGENCY MGMT	13	0.024851	108		108		108
351010 SS-ADMIN	18	0.034409	149		149		149
351015 RISK SVC ADMIN	9	0.017204	73		73		73
351500 FINANCIAL MGMT	623	1.190931	5,156		5,156		5,156
352000 HUMAN RESOURCE	6	0.011470	49		49	4	53
352500 INFO TECHNOLOGY SVCS	15	0.028674	125		125	12	137
353000 PURCHASING	34	0.064995	280		280	29	309
353500 FACILITIES MANAGEMENT	49	0.093669	406		406	43	449
354000 FLEET MANAGEMENT	21	0.040144	174		174	19	193
354100 FLEET REPLACEMENT	6	0.011470	49		49	4	53
354500 INTERNAL SERVICES	156	0.298211	1,291		1,291	144	1,435
356005 PARKS	1,206	2.305398	9,982		9,982	1,184	11,166
356010 METZGER PARK	75	0.143371	621		621	69	690
357005 MEDICAL INSURANCE	29	0.055437	240		240	24	264
357010 LIABILITY INSUR	137	0.261890	1,134		1,134	127	1,261
357010 WORKERS COMP INSURANCE	29	0.055437	240		240	24	264
358000 ITS CAPITAL ACQUISITION	145	0.277183	1,200		1,200	135	1,335
358000 FACILITIES CAPITAL PROJ	8	0.015293	65		65	7	72
401000 SHERIFF'S OFFICE ADMIN	151	0.288653	1,249		1,249	139	1,388
402000 LAW ENF SVCS	1,438	2.748891	11,904		11,904	1,413	13,317
402000 DISTRICT PATROL	60	0.114696	497		497	56	553
402000 LOL - LAW ENF SVCS	24	0.045879	197		197	21	218
403000 JAIL	108	0.206454	895		895	101	996
403000 JAIL COMMISSARY	12	0.022939	100		100	11	111
403000 LOL - JAIL	1	0.001912	8		8		8
404000 COURT SECURITY FUND	370	0.707295	3,062		3,062	360	3,422
406005 TRI-MET CONTRACT	14	0.026763	116		116	12	128
406060 TASKFORCE REIMBURSABLES	45	0.086022	373		373	40	413
451000 DISTRICT ATTORNEY	80	0.152929	662		662	74	736
451000 LOL-DISTRICT ATTORNEY	10	0.019116	82		82	8	90
501000 JUVENILE	70	0.133813	581		581	64	645
501000 LOL-JUVENILE	67	0.128078	557		557	63	620
502000 CONCILIATION PROGRAM	624	1.192843	5,164		5,164	609	5,773
504000 JUVENILE GRANTS	24	0.045879	197		197	21	218
505000 STATE HIGH-RISK PREVENT	51	0.097492	422		422	44	466
551000 COMMUNITY CORRECTIONS	3,397	6.493730	28,120		28,120	3,348	31,468
551500 LOL COMM CORRECTIONS	4	0.007646	33		33	3	36
601000 LONG RANGE PLANNING	62	0.118520	513		513	57	570
602000 CURRENT PLANNING	1,105	2.112326	9,145		9,145	1,083	10,228
602000 BUILDING SERVICES	4,790	9.156599	39,651		39,651	4,722	44,373
603000 ENGINEERING	208	0.397614	1,722		1,722	199	1,921
603000 SURVEY PUBLIC LAND CNR	263	0.502753	2,177		2,177	254	2,431
603000 SURVEY	998	1.907784	8,261		8,261	979	9,240
604000 LUT ADMINISTRATION	34	0.064995	280		280	29	309
604500 ROAD FUND ADMIN	18	0.034409	149		149	16	165

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
605000 CAPITAL PROJECT MGMT	12	0.022939	100		100	11	111
606000 LUT OPS & MAINT	948	1.812204	7,848		7,848	924	8,772
606500 TIF ROAD PROJECT	46	0.087934	382		382	40	422
606500 MSTIP 3	52	0.099404	431		431	46	477
606500 ROAD CAPITAL PROJECT	35	0.066906	288		288	31	319
606500 TDT	169	0.323062	1,398		1,398	159	1,557
606500 NORTH BETHANY SDC	40	0.076464	330		330	35	365
606500 BONNY SLOPE SDC	19	0.036321	156		156	17	173
608000 URBAN ROAD MAINT DIST	1	0.001912	8		8		8
651000 HOUSING SERVICES	15	0.028674	125		125	12	137
652000 Metro Affordabe Housing	3	0.005735	24		24	2	26
661000 FEDERAL HOUSING PROG	105	0.200719	869		869	99	968
662000 LOCAL FUND HOUSING PROG	15	0.028674	125		125	12	137
663000 AFFORDABLE HOUSING POOL	23	0.043967	189		189	20	209
701000 EMERGENCY MEDICAL SVCS	111	0.212188	918		918	103	1,021
703000 PUBLIC HEALTH	5,308	10.146811	43,937		43,937	5,234	49,171
704000 HHS ADMINISTRATION	2	0.003823	16		16	1	17
705000 CHILDREN & FAMILY SVCS	120	0.229393	993		993	112	1,105
706000 HUMAN SERVICES	68	0.129989	564		564	63	627
708500 HEALTH SHARE OREGON	5	0.009558	42		42	3	45
709000 ANIMAL SERVICES	18,917	36.161873	156,640		156,640	19,003	175,643
751000 VETERANS SERVICES	4	0.007646	33		33	3	36
752000 AGENCY ON AGING	185	0.353647	1,531		1,531	175	1,706
801000 WASH CO JUSTICE COURT	1,286	2.458327	10,645		10,645	1,262	11,907
851000 LAW LIBRARY	27	0.051613	221		221	23	244
901000 COMMUNITY DEVELOPMENT	229	0.437758	1,896		1,896	220	2,116
902000 HOME FUND	62	0.118520	513		513	57	570
903000 AIR QUALITY	3	0.005735	24		24	2	26
951000 AGRICULTURE	2	0.003823	16		16	1	17
961000 WATERMASTER	9	0.017204	73		73	8	81
971000 COOP LIBRARY SERVICES	269	0.514222	2,226		2,226	258	2,484
971015 WEST SLOPE LIBRARY	340	0.649946	2,814		2,814	330	3,144
981000 FAIR COMPLEX	262	0.500841	2,168		2,168	253	2,421
982000 EVENT CENTER	2	0.003823	16		16	1	17
Schedule .4 Total for TREASURY & AR	52,312	100.000000	433,054		433,054	50,959	484,013

Allocation Basis: Number Of Receipts Per Department

Allocation Source: Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	3,242	1,923	427	884	8
151000 ADMIN OFFICE	9,755	6,156	689	2,828	82
162000 NON-DEPARTMENTAL	6,914	5,757	1,140	0	17
167500 Affordable Housing Development Su	5,540	5,540	0	0	0
169600 COMMUNITY NETWORK	1,318	1,167	151	0	0
201000 COUNTY COUNSEL	9,609	5,943	942	2,651	73
251000 COUNTY AUDITOR	2,269	1,535	26	708	0
301000 ELECTIONS	16,997	10,261	1,410	1,978	3,348
302000 ASSESSMENT & TAXATION	157,917	64,876	10,133	21,512	61,396
311000 COMMUNITY ENGAGEMENT	7,965	4,995	1,788	1,182	0
321000 COUNTY EMERGENCY MGMT	4,762	3,086	508	1,060	108
351010 SS-ADMIN	4,931	3,301	244	1,237	149
351015 RISK SVC ADMIN	7,464	4,582	1,749	1,060	73
351500 FINANCIAL MGMT	24,350	14,934	1,080	3,180	5,156
352000 HUMAN RESOURCE	15,379	8,690	1,490	5,146	53
352500 INFO TECHNOLOGY SVCS	72,804	44,968	11,095	16,604	137
353000 PURCHASING	5,307	3,235	776	987	309
353500 FACILITIES MANAGEMENT	86,637	49,817	25,861	10,510	449
354000 FLEET MANAGEMENT	62,010	37,154	20,508	4,155	193
354100 FLEET REPLACEMENT	15,993	15,044	896	0	53
354500 INTERNAL SERVICES	26,264	16,284	7,167	1,378	1,435
355500 BLDG EQUIP REPLACEMENT	5,004	4,714	290	0	0
356005 PARKS	35,151	18,076	4,152	1,757	11,166
356010 METZGER PARK	5,084	3,387	988	19	690
357005 LIFE INSURANCE	3,684	3,192	492	0	0
357005 MEDICAL INSURANCE	64,550	62,423	1,863	0	264
357005 UNEMPLOYMENT INS	3,099	3,020	79	0	0
357010 LIABILITY INSUR	1,261	0	0	0	1,261
357010 WORKERS COMP INSURANCE	12,211	9,651	2,296	0	264
358000 ITS CAPITAL ACQUISITION	28,492	21,076	6,081	0	1,335
358000 FACILITIES CAPITAL PROJ	27,042	22,554	4,416	0	72
358000 GREENSPACE CAP PROJ.	934	845	89	0	0
358000 EMERGENCY COMM SYS	41,187	40,745	442	0	0
401000 SHERIFF'S OFFICE ADMIN	34,133	22,444	3,617	6,684	1,388
401000 LOL - S.O. ADMIN	10,194	6,539	685	2,970	0
402000 LAW ENF SVCS	145,606	87,033	14,835	30,421	13,317
402000 DISTRICT PATROL	95,574	58,088	8,454	28,479	553
402000 LOL - LAW ENF SVCS	49,456	32,940	3,861	12,437	218
403000 JAIL	119,493	65,380	13,244	39,873	996
403000 JAIL COMMISSARY	2,155	1,669	180	195	111
403000 LOL - JAIL	13,922	8,650	2,195	3,069	8
403500 JAIL HEALTH CARE	8,711	8,520	191	0	0
404000 COURT SECURITY FUND	9,469	5,888	159	0	3,422
406005 TRI-MET CONTRACT	3,467	2,539	9	791	128
406050 WIN Contracts	1,648	1,167	481	0	0
406060 TASKFORCE REIMBURSABLES	2,606	2,125	68	0	413
451000 DISTRICT ATTORNEY	62,231	35,505	6,757	19,233	736
451000 LOL-DISTRICT ATTORNEY	12,665	7,365	200	5,010	90
501000 JUVENILE	31,653	18,338	4,649	8,021	645
501000 LOL-JUVENILE	12,727	7,649	2,285	2,173	620
502000 CONCILIATION PROGRAM	17,403	10,393	290	947	5,773
503000 JUVENILE ADMIN	6,859	3,867	616	2,376	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
504000 JUVENILE GRANTS	8,622	5,736	1,800	868	218
505000 STATE HIGH-RISK PREVENT	13,428	9,390	1,251	2,321	466
551000 COMMUNITY CORRECTIONS	159,344	87,879	18,781	21,216	31,468
551500 LOL COMM CORRECTIONS	25,975	14,653	5,147	6,139	36
601000 LONG RANGE PLANNING	20,125	12,459	1,932	5,164	570
602000 CURRENT PLANNING	43,797	27,696	1,522	4,351	10,228
602000 BUILDING SERVICES	167,158	103,088	7,023	12,674	44,373
603000 ENGINEERING	46,005	28,779	5,678	9,627	1,921
603000 SURVEY PUBLIC LAND CNR	16,722	13,175	370	746	2,431
603000 SURVEY	22,612	11,632	839	901	9,240
604000 LUT ADMINISTRATION	14,771	9,284	1,180	3,998	309
604500 ROAD FUND ADMIN	30,236	29,435	636	0	165
605000 CAPITAL PROJECT MGMT	28,315	16,898	1,982	9,324	111
606000 LUT OPS & MAINT	153,227	103,544	19,695	21,216	8,772
606500 TIF ROAD PROJECT	2,871	2,210	239	0	422
606500 MSTIP 3	166,379	152,950	12,952	0	477
606500 ROAD CAPITAL PROJECT	34,833	31,718	2,796	0	319
606500 TDT	46,162	44,011	594	0	1,557
606500 NORTH BETHANY SDC	12,503	12,090	48	0	365
606500 BONNY SLOPE SDC	2,080	1,907	0	0	173
607000 Regional Transportation	3,073	3,064	9	0	0
607500 MAINT LOCAL IMPROV DIST	681	672	9	0	0
608000 URBAN ROAD MAINT DIST	14,651	12,801	1,842	0	8
608500 NORTH BETHANY SERVICE DIST	18,581	18,401	180	0	0
609000 SPECIAL LIGHT DISTRICT #1	4,916	4,342	574	0	0
651000 HOUSING SERVICES	29,373	17,619	3,140	8,477	137
652000 Metro Affordabe Housing	63,216	63,162	28	0	26
661000 FEDERAL HOUSING PROG	20,913	15,154	4,791	0	968
662000 LOCAL FUND HOUSING PROG	9,061	7,276	1,648	0	137
663000 AFFORDABLE HOUSING POOL	13,561	13,241	111	0	209
701000 EMERGENCY MEDICAL SVCS	9,940	6,756	1,522	641	1,021
703000 PUBLIC HEALTH	171,451	83,225	14,301	24,754	49,171
704000 HHS ADMINISTRATION	9,767	6,063	736	2,951	17
705000 CHILDREN & FAMILY SVCS	15,929	10,328	3,314	1,182	1,105
706000 HUMAN SERVICES	89,007	59,368	22,492	6,520	627
706500 Developmental Disabilities Servic	30,154	14,739	0	15,415	0
707000 MENTAL HEALTH HB 2145	1,015	1,015	0	0	0
708500 HEALTH SHARE OREGON	35,328	21,642	7,053	6,588	45
708900 MH URGENT CARE CTR	4,840	3,450	1,390	0	0
709000 ANIMAL SERVICES	226,671	38,962	7,117	4,949	175,643
751000 VETERANS SERVICES	9,022	5,449	1,431	2,106	36
752000 AGENCY ON AGING	43,556	30,494	7,572	3,784	1,706
801000 WASH CO JUSTICE COURT	21,280	6,778	1,018	1,577	11,907
851000 LAW LIBRARY	4,700	3,171	696	589	244
901000 COMMUNITY DEVELOPMENT	24,697	16,898	4,447	1,236	2,116
902000 HOME FUND	11,574	9,827	948	229	570
903000 AIR QUALITY	7,198	5,406	1,512	254	26
951000 AGRICULTURE	2,030	1,490	523	0	17
961000 WATERMASTER	3,587	2,976	151	379	81
971000 COOP LIBRARY SERVICES	61,671	39,986	12,171	7,030	2,484
971015 WEST SLOPE LIBRARY	21,312	12,871	4,115	1,182	3,144
981000 FAIR COMPLEX	34,877	23,208	6,747	2,501	2,421

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 351500 FINANCIAL MGMT

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
982000 EVENT CENTER	17	0	0	0	17
Direct Bill	0	0	0	0	0
Total	3,447,912	2,163,398	368,097	432,404	484,013

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 352000 HUMAN RESOURCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,994,623			3,994,623
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	4,263	4,756	9,019	
151000 ADMIN OFFICE	20,581	3,569	24,150	
201000 COUNTY COUNSEL	70,693	8,786	79,479	
251000 COUNTY AUDITOR	7,191	864	8,055	
321000 COUNTY EMERGENCY MGMT	6,089	1,299	7,388	
351010 SS-ADMIN	69,404	16,352	85,756	
351500 FINANCIAL MGMT	13,752	1,627	15,379	
352000 HUMAN RESOURCE		45,930	45,930	
352500 INFO TECHNOLOGY SVCS		210,166	210,166	
353000 PURCHASING		12,224	12,224	
353500 FACILITIES MANAGEMENT		101,467	101,467	
357010 LIABILITY INSUR		28,010	28,010	
BUILDING DEBT INTEREST		1,674	1,674	
BUILDING DEPRECIATION		20,727	20,727	
Total Allocated Additions:	<u>191,973</u>	<u>457,451</u>	649,424	649,424
Total To Be Allocated:	<u>4,186,596</u>	<u>457,451</u>		<u>4,644,047</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	3,499,924	0	2,939,936	279,994	279,994
51290 - LEGAL SERVICES	75,000	0	15,000	60,000	0
OTHER MATERIALS & SERVICES	419,699	0	352,547	33,576	33,576
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,994,623				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	3,994,623	0	3,307,483	373,570	313,570
Allocation Step 1					
Inbound - All Others	191,973	191,973	0	0	0
Reallocate Admin Costs		(191,973)	158,947	17,955	15,071
Unallocated Costs	0	0	0	0	0
1st Allocation	4,186,596	0	3,466,430	391,525	328,641
Allocation Step 2					
Inbound - All Others	457,451	457,451	0	0	0
Reallocate Admin Costs		(457,451)	378,765	42,778	35,908
Unallocated Costs	0	0	0	0	0
2nd Allocation	457,451	0	378,765	42,778	35,908
Total For 352000 HUMAN RESOURCE					
Schedule .3 Total	4,644,047	0	3,845,195	434,303	364,549

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.228484	7,917		7,917		7,917
151000 ADMIN OFFICE	16.00	0.731148	25,344		25,344		25,344
201000 COUNTY COUNSEL	15.00	0.685451	23,759		23,759		23,759
251000 COUNTY AUDITOR	4.00	0.182787	6,334		6,334		6,334
301000 ELECTIONS	10.00	0.456967	15,838		15,838	1,809	17,647
302000 ASSESSMENT & TAXATION	108.50	4.958096	171,871		171,871	19,701	191,572
311000 COMMUNITY ENGAGEMENT	6.00	0.274180	9,502		9,502	1,083	10,585
321000 COUNTY EMERGENCY MGMT	6.00	0.274180	9,502		9,502		9,502
351010 SS-ADMIN	7.00	0.319877	11,086		11,086		11,086
351015 RISK SVC ADMIN	6.00	0.274180	9,502		9,502		9,502
351500 FINANCIAL MGMT	18.00	0.822541	28,511		28,511		28,511
352000 HUMAN RESOURCE	26.00	1.188115	41,183		41,183		41,183
352500 INFO TECHNOLOGY SVCS	83.75	3.827102	132,664		132,664	15,208	147,872
353000 PURCHASING	5.00	0.228484	7,917		7,917	896	8,813
353500 FACILITIES MANAGEMENT	53.00	2.421927	83,951		83,951	9,625	93,576
354000 FLEET MANAGEMENT	21.00	0.959632	33,266		33,266	3,805	37,071
354500 INTERNAL SERVICES	7.00	0.319877	11,086		11,086	1,260	12,346
356005 PARKS	8.90	0.406701	14,096		14,096	1,608	15,704
356010 METZGER PARK	0.10	0.004570	159		159	16	175
401000 SHERIFF'S OFFICE ADMIN	33.75	1.542265	53,460		53,460	6,120	59,580
401000 LOL - S.O. ADMIN	15.00	0.685451	23,759		23,759	2,712	26,471
402000 LAW ENF SVCS	153.40	7.009880	242,991		242,991	27,861	270,852
402000 DISTRICT PATROL	143.60	6.562052	227,467		227,467	26,081	253,548
402000 LOL - LAW ENF SVCS	62.75	2.867470	99,399		99,399	11,395	110,794
403000 JAIL	198.75	9.082228	314,918		314,918	36,522	351,440
403000 JAIL COMMISSARY	1.00	0.045697	1,584		1,584	172	1,756
403000 LOL - JAIL	15.50	0.708299	24,550		24,550	2,810	27,360
406005 TRI-MET CONTRACT	4.00	0.182787	6,334		6,334	719	7,053
451000 DISTRICT ATTORNEY	97.00	4.432584	153,649		153,649	17,616	171,265
451000 LOL-DISTRICT ATTORNEY	25.30	1.156127	40,075		40,075	4,587	44,662
501000 JUVENILE	40.50	1.850718	64,152		64,152	7,346	71,498
501000 LOL-JUVENILE	11.00	0.502664	17,423		17,423	1,989	19,412
502000 CONCILIATION PROGRAM	4.80	0.219344	7,602		7,602	864	8,466
503000 JUVENILE ADMIN	12.00	0.548361	19,007		19,007	2,175	21,182
504000 JUVENILE GRANTS	4.40	0.201066	6,968		6,968	789	7,757
505000 STATE HIGH-RISK PREVENT	11.75	0.536937	18,611		18,611	2,128	20,739
551000 COMMUNITY CORRECTIONS	107.00	4.889551	169,497		169,497	19,429	188,926
551500 LOL COMM CORRECTIONS	31.00	1.416599	49,103		49,103	5,624	54,727
601000 LONG RANGE PLANNING	26.08	1.191771	41,310		41,310	4,735	46,045
602000 CURRENT PLANNING	21.98	1.004414	34,818		34,818	3,982	38,800
602000 BUILDING SERVICES	63.94	2.921849	101,283		101,283	11,606	112,889
603000 ENGINEERING	48.58	2.219948	76,952		76,952	8,818	85,770
603000 SURVEY PUBLIC LAND CNR	3.79	0.173191	6,001		6,001	682	6,683
603000 SURVEY	4.58	0.209291	7,253		7,253	820	8,073
604000 LUT ADMINISTRATION	20.20	0.923074	31,997		31,997	3,658	35,655
605000 CAPITAL PROJECT MGMT	47.05	2.150032	74,529		74,529	8,541	83,070
606000 LUT OPS & MAINT	107.00	4.889551	169,497		169,497	19,429	188,926
651000 HOUSING SERVICES	42.80	1.955820	67,796		67,796	7,764	75,560
701000 EMERGENCY MEDICAL SVCS	3.25	0.148514	5,145		5,145	583	5,728
703000 PUBLIC HEALTH	124.85	5.705238	197,769		197,769	22,669	220,438
704000 HHS ADMINISTRATION	14.90	0.680881	23,601		23,601	2,695	26,296
705000 CHILDREN & FAMILY SVCS	6.00	0.274180	9,502		9,502	1,083	10,585

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.504794	52,161		52,161	5,973	58,134
706500 Developmental Disabilities Servc	77.80	3.555206	123,236		123,236	14,124	137,360
708500 HEALTH SHARE OREGON	33.27	1.520330	52,700		52,700	6,033	58,733
709000 ANIMAL SERVICES	25.00	1.142418	39,599		39,599	4,527	44,126
751000 VETERANS SERVICES	10.65	0.486670	16,868		16,868	1,927	18,795
752000 AGENCY ON AGING	19.10	0.872808	30,255		30,255	3,465	33,720
801000 WASH CO JUSTICE COURT	8.00	0.365574	12,669		12,669	1,439	14,108
851000 LAW LIBRARY	3.00	0.137090	4,750		4,750	536	5,286
901000 COMMUNITY DEVELOPMENT	6.28	0.286976	9,948		9,948	1,135	11,083
902000 HOME FUND	1.17	0.053465	1,852		1,852	204	2,056
903000 AIR QUALITY	1.30	0.059406	2,059		2,059	230	2,289
961000 WATERMASTER	1.94	0.088652	3,071		3,071	348	3,419
971000 COOP LIBRARY SERVICES	35.50	1.622234	56,233		56,233	6,439	62,672
971015 WEST SLOPE LIBRARY	6.00	0.274180	9,502		9,502	1,083	10,585
981000 FAIR COMPLEX	12.65	0.578064	20,037		20,037	2,287	22,324
Schedule .4 Total for PERSONNEL SVC	2,188.34	100.000000	3,466,430		3,466,430	378,765	3,845,195

Allocation Basis: Number Of Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	14.00	2.250804	8,810		8,810	955	9,765
401000 SHERIFF'S OFFICE ADMIN	3.00	0.482315	1,888		1,888	198	2,086
401000 LOL - S.O. ADMIN	4.00	0.643087	2,516		2,516	264	2,780
402000 LAW ENF SVCS	91.00	14.630225	57,279		57,279	6,247	63,526
402000 DISTRICT PATROL	108.00	17.363344	67,980		67,980	7,425	75,405
402000 LOL - LAW ENF SVCS	46.00	7.395498	28,952		28,952	3,163	32,115
403000 JAIL	124.00	19.935693	78,078		78,078	8,647	86,725
403000 LOL - JAIL	10.00	1.607717	6,293		6,293	682	6,975
406005 TRI-MET CONTRACT	3.00	0.482315	1,888		1,888	198	2,086
551000 COMMUNITY CORRECTIONS	63.00	10.128617	39,654		39,654	4,323	43,977
551500 LOL COMM CORRECTIONS	29.00	4.662379	18,254		18,254	1,984	20,238
603000 ENGINEERING	17.00	2.733119	10,700		10,700	1,160	11,860
603000 SURVEY PUBLIC LAND CNR	3.00	0.482315	1,888		1,888	198	2,086
603000 SURVEY	3.00	0.482315	1,888		1,888	198	2,086
605000 CAPITAL PROJECT MGMT	13.00	2.090032	8,181		8,181	885	9,066
606000 LUT OPS & MAINT	75.00	12.057878	47,206		47,206	5,156	52,362
703000 PUBLIC HEALTH	16.00	2.572347	10,070		10,070	1,095	11,165
Schedule .4 Total for EMPLOYEE RELAT	622.00	100.000000	391,525		391,525	42,778	434,303

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

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.277880	912		912		912
151000 ADMIN OFFICE	16.00	0.889215	2,920		2,920		2,920
201000 COUNTY COUNSEL	15.00	0.833639	2,739		2,739		2,739
251000 COUNTY AUDITOR	4.00	0.222304	730		730		730
301000 ELECTIONS	10.00	0.555759	1,827		1,827	203	2,030
302000 ASSESSMENT & TAXATION	108.50	6.029989	19,814		19,814	2,286	22,100
311000 COMMUNITY ENGAGEMENT	6.00	0.333456	1,095		1,095	119	1,214
321000 COUNTY EMERGENCY MGMT	6.00	0.333456	1,095		1,095		1,095
351010 SS-ADMIN	7.00	0.389032	1,277		1,277		1,277
351015 RISK SVC ADMIN	6.00	0.333456	1,095		1,095		1,095
351500 FINANCIAL MGMT	18.00	1.000367	3,286		3,286		3,286
352000 HUMAN RESOURCE	26.00	1.444974	4,747		4,747		4,747
352500 INFO TECHNOLOGY SVCS	83.75	4.654484	15,294		15,294	1,765	17,059
353000 PURCHASING	5.00	0.277880	912		912	99	1,011
353500 FACILITIES MANAGEMENT	53.00	2.945524	9,680		9,680	1,115	10,795
354000 FLEET MANAGEMENT	21.00	1.167095	3,833		3,833	437	4,270
354500 INTERNAL SERVICES	7.00	0.389032	1,277		1,277	139	1,416
356005 PARKS	8.90	0.494626	1,625		1,625	180	1,805
356010 METZGER PARK	0.10	0.005558	17		17	1	18
401000 SHERIFF'S OFFICE ADMIN	30.75	1.708960	5,615		5,615	640	6,255
401000 LOL - S.O. ADMIN	11.00	0.611335	2,008		2,008	226	2,234
402000 LAW ENF SVCS	62.40	3.467938	11,394		11,394	1,310	12,704
402000 DISTRICT PATROL	35.60	1.978503	6,500		6,500	745	7,245
402000 LOL - LAW ENF SVCS	16.75	0.930897	3,057		3,057	349	3,406
403000 JAIL	74.75	4.154301	13,650		13,650	1,575	15,225
403000 JAIL COMMISSARY	1.00	0.055576	182		182	17	199
403000 LOL - JAIL	5.50	0.305668	1,003		1,003	110	1,113
406005 TRI-MET CONTRACT	1.00	0.055576	182		182	17	199
451000 DISTRICT ATTORNEY	97.00	5.390866	17,714		17,714	2,046	19,760
451000 LOL-DISTRICT ATTORNEY	25.30	1.406071	4,621		4,621	525	5,146
501000 JUVENILE	40.50	2.250825	7,396		7,396	848	8,244
501000 LOL-JUVENILE	11.00	0.611335	2,008		2,008	226	2,234
502000 CONCILIATION PROGRAM	4.80	0.266764	875		875	96	971
503000 JUVENILE ADMIN	12.00	0.666911	2,191		2,191	245	2,436
504000 JUVENILE GRANTS	4.40	0.244534	803		803	86	889
505000 STATE HIGH-RISK PREVENT	11.75	0.653017	2,146		2,146	240	2,386
551000 COMMUNITY CORRECTIONS	107.00	5.946625	19,542		19,542	2,258	21,800
551500 LOL COMM CORRECTIONS	31.00	1.722854	5,661		5,661	646	6,307
601000 LONG RANGE PLANNING	26.08	1.449420	4,761		4,761	543	5,304
602000 CURRENT PLANNING	21.98	1.221559	4,013		4,013	458	4,471
602000 BUILDING SERVICES	63.94	3.553525	11,677		11,677	1,341	13,018
603000 ENGINEERING	48.58	2.699879	8,871		8,871	1,026	9,897
603000 SURVEY PUBLIC LAND CNR	3.79	0.210633	691		691	76	767
603000 SURVEY	4.58	0.254538	836		836	90	926
604000 LUT ADMINISTRATION	20.20	1.122634	3,687		3,687	420	4,107
605000 CAPITAL PROJECT MGMT	47.05	2.614848	8,589		8,589	988	9,577
606000 LUT OPS & MAINT	107.00	5.946625	19,542		19,542	2,258	21,800
651000 HOUSING SERVICES	42.80	2.378650	7,815		7,815	896	8,711
701000 EMERGENCY MEDICAL SVCS	3.25	0.180622	594		594	65	659
703000 PUBLIC HEALTH	124.85	6.938652	22,886		22,886	3,060	25,946
704000 HHS ADMINISTRATION	14.90	0.828081	2,721		2,721	307	3,028
705000 CHILDREN & FAMILY SVCS	6.00	0.333456	1,095		1,095	119	1,214

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.830115	6,013		6,013	691	6,704
706500 Developmental Disabilities Serv	77.80	4.323808	14,206		14,206	1,643	15,849
708500 HEALTH SHARE OREGON	33.27	1.849011	6,074		6,074	697	6,771
709000 ANIMAL SERVICES	25.00	1.389398	4,566		4,566	521	5,087
751000 VETERANS SERVICES	10.65	0.591884	1,945		1,945	219	2,164
752000 AGENCY ON AGING	19.10	1.061500	3,488		3,488	396	3,884
801000 WASH CO JUSTICE COURT	8.00	0.444607	1,460		1,460	161	1,621
851000 LAW LIBRARY	3.00	0.166728	549		549	58	607
901000 COMMUNITY DEVELOPMENT	6.28	0.349017	1,147		1,147	125	1,272
902000 HOME FUND	1.17	0.065024	213		213	21	234
903000 AIR QUALITY	1.30	0.072249	237		237	24	261
961000 WATERMASTER	1.94	0.107817	355		355	36	391
971000 COOP LIBRARY SERVICES	35.50	1.972946	6,483		6,483	743	7,226
971015 WEST SLOPE LIBRARY	6.00	0.333456	1,095		1,095	119	1,214
981000 FAIR COMPLEX	12.65	0.703036	2,309		2,309	258	2,567
Schedule .4 Total for EMPLOYEE DEV	1,799.34	100.000000	328,641		328,641	35,908	364,549

Allocation Basis: Number Of Regular Employees (FTE) Less S.O. Sworn Officers
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
101000 BOARD OF COMMIS	8,829	7,917	0	912
151000 ADMIN OFFICE	28,264	25,344	0	2,920
201000 COUNTY COUNSEL	26,498	23,759	0	2,739
251000 COUNTY AUDITOR	7,064	6,334	0	730
301000 ELECTIONS	19,677	17,647	0	2,030
302000 ASSESSMENT & TAXATION	213,672	191,572	0	22,100
311000 COMMUNITY ENGAGEMENT	11,799	10,585	0	1,214
321000 COUNTY EMERGENCY MGMT	10,597	9,502	0	1,095
351010 SS-ADMIN	12,363	11,086	0	1,277
351015 RISK SVC ADMIN	10,597	9,502	0	1,095
351500 FINANCIAL MGMT	31,797	28,511	0	3,286
352000 HUMAN RESOURCE	45,930	41,183	0	4,747
352500 INFO TECHNOLOGY SVCS	164,931	147,872	0	17,059
353000 PURCHASING	9,824	8,813	0	1,011
353500 FACILITIES MANAGEMENT	104,371	93,576	0	10,795
354000 FLEET MANAGEMENT	51,106	37,071	9,765	4,270
354500 INTERNAL SERVICES	13,762	12,346	0	1,416
356005 PARKS	17,509	15,704	0	1,805
356010 METZGER PARK	193	175	0	18
401000 SHERIFF'S OFFICE ADMIN	67,921	59,580	2,086	6,255
401000 LOL - S.O. ADMIN	31,485	26,471	2,780	2,234
402000 LAW ENF SVCS	347,082	270,852	63,526	12,704
402000 DISTRICT PATROL	336,198	253,548	75,405	7,245
402000 LOL - LAW ENF SVCS	146,315	110,794	32,115	3,406
403000 JAIL	453,390	351,440	86,725	15,225
403000 JAIL COMMISSARY	1,955	1,756	0	199
403000 LOL - JAIL	35,448	27,360	6,975	1,113
406005 TRI-MET CONTRACT	9,338	7,053	2,086	199
451000 DISTRICT ATTORNEY	191,025	171,265	0	19,760
451000 LOL-DISTRICT ATTORNEY	49,808	44,662	0	5,146
501000 JUVENILE	79,742	71,498	0	8,244
501000 LOL-JUVENILE	21,646	19,412	0	2,234
502000 CONCILIATION PROGRAM	9,437	8,466	0	971
503000 JUVENILE ADMIN	23,618	21,182	0	2,436
504000 JUVENILE GRANTS	8,646	7,757	0	889
505000 STATE HIGH-RISK PREVENT	23,125	20,739	0	2,386
551000 COMMUNITY CORRECTIONS	254,703	188,926	43,977	21,800
551500 LOL COMM CORRECTIONS	81,272	54,727	20,238	6,307
601000 LONG RANGE PLANNING	51,349	46,045	0	5,304
602000 CURRENT PLANNING	43,271	38,800	0	4,471
602000 BUILDING SERVICES	125,907	112,889	0	13,018
603000 ENGINEERING	107,527	85,770	11,860	9,897
603000 SURVEY PUBLIC LAND CNR	9,536	6,683	2,086	767
603000 SURVEY	11,085	8,073	2,086	926
604000 LUT ADMINISTRATION	39,762	35,655	0	4,107
605000 CAPITAL PROJECT MGMT	101,713	83,070	9,066	9,577
606000 LUT OPS & MAINT	263,088	188,926	52,362	21,800
651000 HOUSING SERVICES	84,271	75,560	0	8,711
701000 EMERGENCY MEDICAL SVCS	6,387	5,728	0	659
703000 PUBLIC HEALTH	257,549	220,438	11,165	25,946
704000 HHS ADMINISTRATION	29,324	26,296	0	3,028
705000 CHILDREN & FAMILY SVCS	11,799	10,585	0	1,214

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 352000 HUMAN RESOURCE

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
706000 HUMAN SERVICES	64,838	58,134	0	6,704
706500 Developmental Disabilities Servic	153,209	137,360	0	15,849
708500 HEALTH SHARE OREGON	65,504	58,733	0	6,771
709000 ANIMAL SERVICES	49,213	44,126	0	5,087
751000 VETERANS SERVICES	20,959	18,795	0	2,164
752000 AGENCY ON AGING	37,604	33,720	0	3,884
801000 WASH CO JUSTICE COURT	15,729	14,108	0	1,621
851000 LAW LIBRARY	5,893	5,286	0	607
901000 COMMUNITY DEVELOPMENT	12,355	11,083	0	1,272
902000 HOME FUND	2,290	2,056	0	234
903000 AIR QUALITY	2,550	2,289	0	261
961000 WATERMASTER	3,810	3,419	0	391
971000 COOP LIBRARY SERVICES	69,898	62,672	0	7,226
971015 WEST SLOPE LIBRARY	11,799	10,585	0	1,214
981000 FAIR COMPLEX	24,891	22,324	0	2,567
Direct Bill	0	0	0	0
Total	4,644,047	3,845,195	434,303	364,549

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 352500 INFO TECHNOLOGY SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,848,504			18,848,504
Deductions:				
CAPITAL OUTLAY	-55,000			
Total Deductions:	<u>-55,000</u>			-55,000
Inbound Costs:				
101000 BOARD OF COMMIS	15,640	17,445	33,085	
151000 ADMIN OFFICE	75,142	13,046	88,188	
201000 COUNTY COUNSEL	18,603	2,309	20,912	
251000 COUNTY AUDITOR	37,702	4,564	42,266	
321000 COUNTY EMERGENCY MGMT	22,348	4,798	27,146	
351010 SS-ADMIN	223,568	52,785	276,353	
351500 FINANCIAL MGMT	64,989	7,815	72,804	
352000 HUMAN RESOURCE	147,958	16,973	164,931	
352500 INFO TECHNOLOGY SVCS		725,501	725,501	
353000 PURCHASING		18,364	18,364	
353500 FACILITIES MANAGEMENT		292,256	292,256	
357010 LIABILITY INSUR		90,102	90,102	
BUILDING DEBT INTEREST		3,992	3,992	
BUILDING DEPRECIATION		1,274,588	1,274,588	
Total Allocated Additions:	<u>605,950</u>	<u>2,524,538</u>	3,130,488	3,130,488
Total To Be Allocated:	<u>19,399,454</u>	<u>2,524,538</u>		<u>21,923,992</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	12,651,084	0	6,325,542	6,325,542	0
ITS SPECIAL SYSTEMS	2,805,949	0	0	0	2,805,949
ITS EXTERNAL AGENCIES	60,204	0	0	0	0
OTHER MATERIALS & SERVICES	4,386,267	0	2,193,133	2,193,134	0
OTHER EXPENDITURES	0	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	55,000	0	0	0	0
LESS: REVENUE	(1,110,000)	0	(555,000)	(555,000)	0
Departmental Total					
Expenditures Per Financial Statement	18,848,504				
Deductions					
*Total Disallowed Costs	(55,000)	0	0	0	0
Functional Cost	18,793,504	0	7,963,675	7,963,676	2,805,949
Allocation Step 1					
Inbound - All Others	605,950	605,950	0	0	0
Reallocate Admin Costs		(605,950)	256,770	256,771	90,472
Unallocated Costs	0	0	0	0	0
1st Allocation	19,399,454	0	8,220,445	8,220,447	2,896,421
Allocation Step 2					
Inbound - All Others	2,524,538	2,524,538	0	0	0
Reallocate Admin Costs		(2,524,538)	1,069,770	1,069,766	376,927
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,524,538	0	1,069,770	1,069,766	376,927
Total For 352500 INFO TECHNOLOGY SVCS					
Schedule .3 Total	21,923,992	0	9,290,215	9,290,213	3,273,348

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 352500 INFO TECHNOLOGY SVCS

	ITS EXTERNAL AGENCIES
<hr/>	
Other Expense & Cost	

PERSONNEL SERVICES	0
ITS SPECIAL SYSTEMS	0
ITS EXTERNAL AGENCIES	60,204
OTHER MATERIALS & SERVICES	0
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
LESS: REVENUE	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Functional Cost	60,204
Allocation Step 1	

Inbound - All Others	0
Reallocate Admin Costs	1,937
Unallocated Costs	0
1st Allocation	62,141
Allocation Step 2	

Inbound - All Others	0
Reallocate Admin Costs	8,075
Unallocated Costs	0
2nd Allocation	8,075
Total For 352500 INFO TECHNOLOGY SVCS	

Schedule .3 Total	70,216

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.230612	18,952		18,952		18,952
151000 ADMIN OFFICE	16.00	0.737960	60,661		60,661		60,661
201000 COUNTY COUNSEL	15.00	0.691837	56,869		56,869		56,869
251000 COUNTY AUDITOR	4.00	0.184490	15,162		15,162		15,162
301000 ELECTIONS	10.00	0.461225	37,913		37,913	5,390	43,303
302000 ASSESSMENT & TAXATION	108.50	5.004289	411,374		411,374	58,576	469,950
311000 COMMUNITY ENGAGEMENT	6.00	0.276735	22,748		22,748	3,232	25,980
321000 COUNTY EMERGENCY MGMT	6.00	0.276735	22,748		22,748		22,748
351010 SS-ADMIN	7.00	0.322857	26,537		26,537		26,537
351015 RISK SVC ADMIN	6.00	0.276735	22,748		22,748		22,748
351500 FINANCIAL MGMT	18.00	0.830205	68,247		68,247		68,247
352000 HUMAN RESOURCE	26.00	1.199185	98,574		98,574		98,574
352500 INFO TECHNOLOGY SVCS	83.75	3.862758	317,538		317,538		317,538
353000 PURCHASING	5.00	0.230612	18,952		18,952	2,695	21,647
353500 FACILITIES MANAGEMENT	53.00	2.444492	200,948		200,948	28,612	229,560
354000 FLEET MANAGEMENT	21.00	0.968572	79,618		79,618	11,330	90,948
354500 INTERNAL SERVICES	7.00	0.322857	26,537		26,537	3,772	30,309
356005 PARKS	8.90	0.410490	33,742		33,742	4,802	38,544
356010 METZGER PARK	0.10	0.004612	377		377	49	426
401000 SHERIFF'S OFFICE ADMIN	33.75	1.556634	127,962		127,962	18,212	146,174
401000 LOL - S.O. ADMIN	15.00	0.691837	56,869		56,869	8,088	64,957
402000 LAW ENF SVCS	153.40	7.075189	581,609		581,609	82,814	664,423
402000 DISTRICT PATROL	143.60	6.623189	544,453		544,453	77,526	621,979
402000 LOL - LAW ENF SVCS	62.75	2.894186	237,914		237,914	33,875	271,789
403000 JAIL	198.75	9.166846	753,667		753,667	107,711	861,378
403000 JAIL COMMISSARY	1.00	0.046122	3,789		3,789	532	4,321
403000 LOL - JAIL	15.50	0.714898	58,765		58,765	8,357	67,122
406005 TRI-MET CONTRACT	4.00	0.184490	15,162		15,162	2,150	17,312
451000 DISTRICT ATTORNEY	97.00	4.473881	367,772		367,772	52,376	420,148
451000 LOL-DISTRICT ATTORNEY	25.30	1.166899	95,921		95,921	13,654	109,575
501000 JUVENILE	40.50	1.867961	153,551		153,551	21,859	175,410
501000 LOL-JUVENILE	11.00	0.507347	41,703		41,703	5,927	47,630
502000 CONCILIATION PROGRAM	4.80	0.221388	18,196		18,196	2,584	20,780
503000 JUVENILE ADMIN	12.00	0.553470	45,498		45,498	6,469	51,967
504000 JUVENILE GRANTS	4.40	0.202939	16,680		16,680	2,366	19,046
505000 STATE HIGH-RISK PREVENT	11.75	0.541939	44,548		44,548	6,336	50,884
551000 COMMUNITY CORRECTIONS	107.00	4.935106	405,690		405,690	57,761	463,451
551500 LOL COMM CORRECTIONS	31.00	1.429797	117,537		117,537	16,736	134,273
601000 LONG RANGE PLANNING	26.08	1.202874	98,880		98,880	14,071	112,951
602000 CURRENT PLANNING	21.98	1.013772	83,334		83,334	11,858	95,192
602000 BUILDING SERVICES	63.94	2.949072	242,425		242,425	34,518	276,943
603000 ENGINEERING	48.58	2.240630	184,189		184,189	26,220	210,409
603000 SURVEY PUBLIC LAND CNR	3.79	0.174804	14,369		14,369	2,039	16,408
603000 SURVEY	4.58	0.211241	17,362		17,362	2,461	19,823
604000 LUT ADMINISTRATION	20.20	0.931674	76,588		76,588	10,896	87,484
605000 CAPITAL PROJECT MGMT	47.05	2.170063	178,387		178,387	25,393	203,780
606000 LUT OPS & MAINT	107.00	4.935106	405,690		405,690	57,761	463,451
651000 HOUSING SERVICES	42.80	1.974042	162,274		162,274	23,104	185,378
701000 EMERGENCY MEDICAL SVCS	3.25	0.149898	12,320		12,320	1,750	14,070
703000 PUBLIC HEALTH	124.85	5.758392	473,367		473,367	67,410	540,777
704000 HHS ADMINISTRATION	14.90	0.687225	56,490		56,490	8,035	64,525
705000 CHILDREN & FAMILY SVCS	6.00	0.276735	22,748		22,748	3,232	25,980

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706000 HUMAN SERVICES	32.93	1.518813	124,853		124,853	17,777	142,630
706500 Developmental Disabilities Serv	77.80	3.588329	294,975		294,975	41,998	336,973
708500 HEALTH SHARE OREGON	33.27	1.534495	126,142		126,142	17,958	144,100
709000 ANIMAL SERVICES	25.00	1.153062	94,784		94,784	13,494	108,278
751000 VETERANS SERVICES	10.65	0.491204	40,379		40,379	5,740	46,119
752000 AGENCY ON AGING	19.10	0.880939	72,417		72,417	10,303	82,720
801000 WASH CO JUSTICE COURT	8.00	0.368980	30,329		30,329	4,311	34,640
851000 LAW LIBRARY	3.00	0.138367	11,371		11,371	1,610	12,981
901000 COMMUNITY DEVELOPMENT	6.28	0.289649	23,809		23,809	3,381	27,190
902000 HOME FUND	1.17	0.053963	4,433		4,433	622	5,055
903000 AIR QUALITY	1.30	0.059959	4,928		4,928	693	5,621
961000 WATERMASTER	1.94	0.089478	7,353		7,353	1,040	8,393
971000 COOP LIBRARY SERVICES	21.30	0.982409	80,758		80,758	11,491	92,249
981000 FAIR COMPLEX	12.65	0.583449	47,960		47,960	6,813	54,773
Schedule .4 Total for ITS OPS - A (FTE)	2,168.14	100.000000	8,220,445		8,220,445	1,069,770	9,290,215

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	500,267	0.194039	15,948		15,948		15,948
151000 ADMIN OFFICE	2,834,948	1.099593	90,390		90,390		90,390
201000 COUNTY COUNSEL	2,743,255	1.064028	87,467		87,467		87,467
251000 COUNTY AUDITOR	597,513	0.231758	19,048		19,048		19,048
301000 ELECTIONS	5,329,730	2.067247	169,939		169,939	24,783	194,722
302000 ASSESSMENT & TAXATION	12,041,840	4.670678	383,953		383,953	56,018	439,971
311000 COMMUNITY ENGAGEMENT	658,412	0.255379	20,992		20,992	3,055	24,047
321000 COUNTY EMERGENCY MGMT	826,101	0.320420	26,338		26,338		26,338
351010 SS-ADMIN	883,394	0.342643	28,166		28,166		28,166
351015 RISK SVC ADMIN	856,941	0.332382	27,323		27,323		27,323
351500 FINANCIAL MGMT	2,483,463	0.963263	79,184		79,184		79,184
352000 HUMAN RESOURCE	3,499,924	1.357518	111,592		111,592		111,592
352500 INFO TECHNOLOGY SVCS	12,651,084	4.906986	403,377		403,377		403,377
353000 PURCHASING	588,748	0.228358	18,769		18,769	2,732	21,501
353500 FACILITIES MANAGEMENT	6,335,732	2.457445	202,013		202,013	29,474	231,487
354000 FLEET MANAGEMENT	2,276,958	0.883165	72,600		72,600	10,590	83,190
354500 INTERNAL SERVICES	587,416	0.227841	18,726		18,726	2,727	21,453
356005 PARKS	989,669	0.383864	31,554		31,554	4,598	36,152
356010 METZGER PARK	28,016	0.010867	893		893	125	1,018
401000 SHERIFF'S OFFICE ADMIN	5,198,491	2.016343	165,751		165,751	24,180	189,931
401000 LOL - S.O. ADMIN	1,935,603	0.750764	61,711		61,711	8,997	70,708
402000 LAW ENF SVCS	22,006,242	8.535578	701,663		701,663	102,379	804,042
402000 DISTRICT PATROL	14,661,251	5.686671	467,470		467,470	68,211	535,681
402000 LOL - LAW ENF SVCS	6,464,245	2.507292	206,111		206,111	30,070	236,181
403000 JAIL	27,381,962	10.620662	873,152		873,152	127,741	1,000,893
403000 JAIL COMMISSARY	121,030	0.046944	3,856		3,856	558	4,414
403000 LOL - JAIL	2,072,590	0.803897	66,082		66,082	9,630	75,712
403500 JAIL HEALTH CARE	6,932	0.002689	221		221	29	250
451000 DISTRICT ATTORNEY	13,334,660	5.172125	425,172		425,172	62,043	487,215
451000 LOL-DISTRICT ATTORNEY	2,039,036	0.790882	65,011		65,011	9,476	74,487
501000 JUVENILE	10,103,734	3.918943	322,156		322,156	47,003	369,159
501000 LOL-JUVENILE	1,312,842	0.509213	41,858		41,858	6,096	47,954
502000 CONCILIATION PROGRAM	587,461	0.227859	18,727		18,727	2,727	21,454
503000 JUVENILE ADMIN	1,598,410	0.619977	50,963		50,963	7,430	58,393
504000 JUVENILE GRANTS	559,422	0.216983	17,834		17,834	2,596	20,430
505000 STATE HIGH-RISK PREVENT	1,338,569	0.519192	42,679		42,679	6,218	48,897
551000 COMMUNITY CORRECTIONS	12,953,713	5.024367	413,025		413,025	60,267	473,292
551500 LOL COMM CORRECTIONS	2,183,390	0.846873	69,614		69,614	10,147	79,761
601000 LONG RANGE PLANNING	3,573,605	1.386097	113,943		113,943	16,622	130,565
602000 CURRENT PLANNING	2,324,510	0.901609	74,117		74,117	10,809	84,926
602000 BUILDING SERVICES	5,088,281	1.973595	162,238		162,238	23,665	185,903
603000 ENGINEERING	5,139,158	1.993329	163,858		163,858	23,901	187,759
603000 SURVEY PUBLIC LAND CNR	504,372	0.195631	16,078		16,078	2,338	18,416
603000 SURVEY	565,878	0.219488	18,039		18,039	2,625	20,664
604000 LUT ADMINISTRATION	2,734,086	1.060472	87,173		87,173	12,715	99,888
605000 CAPITAL PROJECT MGMT	5,146,732	1.996267	164,100		164,100	23,935	188,035
606000 LUT OPS & MAINT	2,920,613	1.132820	93,121		93,121	13,583	106,704
651000 HOUSING SERVICES	4,708,777	1.826397	150,136		150,136	21,899	172,035
701000 EMERGENCY MEDICAL SVCS	410,050	0.159046	13,073		13,073	1,896	14,969
703000 PUBLIC HEALTH	14,400,467	5.585520	459,154		459,154	66,995	526,149
704000 HHS ADMINISTRATION	2,010,205	0.779700	64,092		64,092	9,343	73,435
705000 CHILDREN & FAMILY SVCS	768,957	0.298256	24,517		24,517	3,567	28,084

WASHINGTON COUNTY, OREGON
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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	2,509,964	0.973542	80,029		80,029	11,669	91,698
706500 Developmental Disabilities Servc	8,633,560	3.348706	275,278		275,278	40,159	315,437
708500 HEALTH SHARE OREGON	4,073,678	1.580061	129,890		129,890	18,949	148,839
709000 ANIMAL SERVICES	2,428,682	0.942015	77,438		77,438	11,292	88,730
751000 VETERANS SERVICES	1,128,508	0.437715	35,980		35,980	5,241	41,221
752000 AGENCY ON AGING	2,128,639	0.825637	67,869		67,869	9,895	77,764
801000 WASH CO JUSTICE COURT	846,377	0.328285	26,985		26,985	3,930	30,915
851000 LAW LIBRARY	323,981	0.125663	10,327		10,327	1,502	11,829
901000 COMMUNITY DEVELOPMENT	399,522	0.154963	12,735		12,735	1,849	14,584
902000 HOME FUND	138,505	0.053722	4,414		4,414	634	5,048
903000 AIR QUALITY	150,206	0.058261	4,789		4,789	690	5,479
961000 WATERMASTER	1,012,695	0.392795	32,288		32,288	4,706	36,994
981000 FAIR COMPLEX	1,174,824	0.455680	37,458		37,458	5,457	42,915
Schedule .4 Total for ITS OPS - B (51100)	257,817,826	100.000000	8,220,447		8,220,447	1,069,766	9,290,213

Allocation Basis: Personal Services (Account 51100) Budget

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
CLEAN WATER SERVICES (CWS)	27,600	1.352944	39,186		39,186	5,127	44,313
301000 ELECTIONS	1,315	0.064461	1,867		1,867	237	2,104
302000 ASSESSMENT & TAXATION	494,753	24.252660	702,510		702,510	92,137	794,647
321000 COUNTY EMERGENCY MGMT	1,077	0.052794	1,527		1,527		1,527
351500 FINANCIAL MGMT	7,885	0.386521	11,191		11,191		11,191
352500 INFO TECHNOLOGY SVCS	3,231	0.158383	4,586		4,586		4,586
353500 FACILITIES MANAGEMENT	41,396	2.029221	58,772		58,772	7,689	66,461
356005 PARKS	2,154	0.105588	3,056		3,056	394	3,450
401000 SHERIFF'S OFFICE ADMIN	49,224	2.412947	69,888		69,888	9,140	79,028
401000 LOL - S.O. ADMIN	9,767	0.478776	13,865		13,865	1,809	15,674
402000 LAW ENF SVCS	207,421	10.167721	294,497		294,497	38,553	333,050
402000 DISTRICT PATROL	85,056	4.169422	120,766		120,766	15,809	136,575
402000 LOL - LAW ENF SVCS	156,196	7.656685	221,772		221,772	29,030	250,802
403000 JAIL	257,147	12.605276	365,104		365,104	47,801	412,905
403000 LOL - JAIL	19,401	0.951032	27,542		27,542	3,597	31,139
403005 JAIL ADMIN	9,366	0.459119	13,296		13,296	1,734	15,030
406005 TRI-MET CONTRACT	5,352	0.262354	7,596		7,596	988	8,584
451000 DISTRICT ATTORNEY	92,681	4.543197	131,591		131,591	17,225	148,816
451000 LOL-DISTRICT ATTORNEY	90,409	4.431825	128,367		128,367	16,805	145,172
501000 JUVENILE	2,392	0.117255	3,394		3,394	440	3,834
551000 COMMUNITY CORRECTIONS	2,154	0.105588	3,056		3,056	394	3,450
601000 LONG RANGE PLANNING	4,421	0.216716	6,274		6,274	814	7,088
602000 CURRENT PLANNING	79,424	3.893343	112,768		112,768	14,758	127,526
602000 BUILDING SERVICES	249,982	12.254050	354,927		354,927	46,464	401,391
603000 ENGINEERING	80,060	3.924519	113,670		113,670	14,874	128,544
603000 SURVEY PUBLIC LAND CNR	4,875	0.238971	6,919		6,919	898	7,817
604000 LUT ADMINISTRATION	2,655	0.130147	3,767		3,767	486	4,253
605000 CAPITAL PROJECT MGMT	8,634	0.423236	12,256		12,256	1,596	13,852
606000 LUT OPS & MAINT	23,935	1.173287	33,979		33,979	4,439	38,418
651000 HOUSING SERVICES	1,315	0.064461	1,867		1,867	237	2,104
701000 EMERGENCY MEDICAL SVCS	1,077	0.052794	1,527		1,527	193	1,720
703000 PUBLIC HEALTH	2,154	0.105588	3,056		3,056	394	3,450
704000 HHS ADMINISTRATION	14,409	0.706325	20,455		20,455	2,672	23,127
971000 COOP LIBRARY SERVICES	1,077	0.052794	1,527		1,527	193	1,720
Schedule .4 Total for ITS SPECIAL SYS	2,039,995	100.000000	2,896,421		2,896,421	376,927	3,273,348

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

WASHINGTON COUNTY, OREGON
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Schedule .4 - Detail Activity Allocations
For Department 352500 INFO TECHNOLOGY SVCS

Activity - ITS EXTERNAL AGENCIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
COMMUNITY HOUSING FUND	97	0.392284	243		243	29	272
STATE COURTS	24,147	97.654385	60,685		60,685	7,896	68,581
TUALATIN RIVER WATERSHED COUNCIL	97	0.392284	243		243	29	272
VISION ACTION NETWORK	386	1.561047	970		970	121	1,091
Schedule .4 Total for ITS EXTERNAL AGENCIES	24,727	100.000000	62,141		62,141	8,075	70,216

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS	ITS EXTERNAL AGENCIES
CLEAN WATER SERVICES (CWS)	44,313	0	0	44,313	0
101000 BOARD OF COMMIS	34,900	18,952	15,948	0	0
151000 ADMIN OFFICE	151,051	60,661	90,390	0	0
201000 COUNTY COUNSEL	144,336	56,869	87,467	0	0
251000 COUNTY AUDITOR	34,210	15,162	19,048	0	0
301000 ELECTIONS	240,129	43,303	194,722	2,104	0
302000 ASSESSMENT & TAXATION	1,704,568	469,950	439,971	794,647	0
311000 COMMUNITY ENGAGEMENT	50,027	25,980	24,047	0	0
321000 COUNTY EMERGENCY MGMT	50,613	22,748	26,338	1,527	0
351010 SS-ADMIN	54,703	26,537	28,166	0	0
351015 RISK SVC ADMIN	50,071	22,748	27,323	0	0
351500 FINANCIAL MGMT	158,622	68,247	79,184	11,191	0
352000 HUMAN RESOURCE	210,166	98,574	111,592	0	0
352500 INFO TECHNOLOGY SVCS	725,501	317,538	403,377	4,586	0
353000 PURCHASING	43,148	21,647	21,501	0	0
353500 FACILITIES MANAGEMENT	527,508	229,560	231,487	66,461	0
354000 FLEET MANAGEMENT	174,138	90,948	83,190	0	0
354500 INTERNAL SERVICES	51,762	30,309	21,453	0	0
356005 PARKS	78,146	38,544	36,152	3,450	0
356010 METZGER PARK	1,444	426	1,018	0	0
401000 SHERIFF'S OFFICE ADMIN	415,133	146,174	189,931	79,028	0
401000 LOL - S.O. ADMIN	151,339	64,957	70,708	15,674	0
402000 LAW ENF SVCS	1,801,515	664,423	804,042	333,050	0
402000 DISTRICT PATROL	1,294,235	621,979	535,681	136,575	0
402000 LOL - LAW ENF SVCS	758,772	271,789	236,181	250,802	0
403000 JAIL	2,275,176	861,378	1,000,893	412,905	0
403000 JAIL COMMISSARY	8,735	4,321	4,414	0	0
403000 LOL - JAIL	173,973	67,122	75,712	31,139	0
403005 JAIL ADMIN	15,030	0	0	15,030	0
403500 JAIL HEALTH CARE	250	0	250	0	0
406005 TRI-MET CONTRACT	25,896	17,312	0	8,584	0
451000 DISTRICT ATTORNEY	1,056,179	420,148	487,215	148,816	0
451000 LOL-DISTRICT ATTORNEY	329,234	109,575	74,487	145,172	0
501000 JUVENILE	548,403	175,410	369,159	3,834	0
501000 LOL-JUVENILE	95,584	47,630	47,954	0	0
502000 CONCILIATION PROGRAM	42,234	20,780	21,454	0	0
503000 JUVENILE ADMIN	110,360	51,967	58,393	0	0
504000 JUVENILE GRANTS	39,476	19,046	20,430	0	0
505000 STATE HIGH-RISK PREVENT	99,781	50,884	48,897	0	0
551000 COMMUNITY CORRECTIONS	940,193	463,451	473,292	3,450	0
551500 LOL COMM CORRECTIONS	214,034	134,273	79,761	0	0
601000 LONG RANGE PLANNING	250,604	112,951	130,565	7,088	0
602000 CURRENT PLANNING	307,644	95,192	84,926	127,526	0
602000 BUILDING SERVICES	864,237	276,943	185,903	401,391	0
603000 ENGINEERING	526,712	210,409	187,759	128,544	0
603000 SURVEY PUBLIC LAND CNR	42,641	16,408	18,416	7,817	0
603000 SURVEY	40,487	19,823	20,664	0	0
604000 LUT ADMINISTRATION	191,625	87,484	99,888	4,253	0
605000 CAPITAL PROJECT MGMT	405,667	203,780	188,035	13,852	0
606000 LUT OPS & MAINT	608,573	463,451	106,704	38,418	0
651000 HOUSING SERVICES	359,517	185,378	172,035	2,104	0
701000 EMERGENCY MEDICAL SVCS	30,759	14,070	14,969	1,720	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 352500 INFO TECHNOLOGY SVCS

Receiving Department	Total	ITS OPS - A (FTE)	ITS OPS - B (51100)	ITS SPECIAL SYS	ITS EXTERNAL AGENCIES
703000 PUBLIC HEALTH	1,070,376	540,777	526,149	3,450	0
704000 HHS ADMINISTRATION	161,087	64,525	73,435	23,127	0
705000 CHILDREN & FAMILY SVCS	54,064	25,980	28,084	0	0
706000 HUMAN SERVICES	234,328	142,630	91,698	0	0
706500 Developmental Disabilities Servic	652,410	336,973	315,437	0	0
708500 HEALTH SHARE OREGON	292,939	144,100	148,839	0	0
709000 ANIMAL SERVICES	197,008	108,278	88,730	0	0
751000 VETERANS SERVICES	87,340	46,119	41,221	0	0
752000 AGENCY ON AGING	160,484	82,720	77,764	0	0
801000 WASH CO JUSTICE COURT	65,555	34,640	30,915	0	0
851000 LAW LIBRARY	24,810	12,981	11,829	0	0
901000 COMMUNITY DEVELOPMENT	41,774	27,190	14,584	0	0
902000 HOME FUND	10,103	5,055	5,048	0	0
903000 AIR QUALITY	11,100	5,621	5,479	0	0
961000 WATERMASTER	45,387	8,393	36,994	0	0
971000 COOP LIBRARY SERVICES	93,969	92,249	0	1,720	0
981000 FAIR COMPLEX	97,688	54,773	42,915	0	0
COMMUNITY HOUSING FUND	272	0	0	0	272
STATE COURTS	68,581	0	0	0	68,581
TUALATIN RIVER WATERSHED COUNCIL	272	0	0	0	272
VISION ACTION NETWORK	1,091	0	0	0	1,091
Direct Bill	0	0	0	0	0
Total	21,923,992	9,290,215	9,290,213	3,273,348	70,216

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 353000 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	620,249			620,249
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	782	867	1,649	
151000 ADMIN OFFICE	3,844	655	4,499	
201000 COUNTY COUNSEL	19,763	2,454	22,217	
251000 COUNTY AUDITOR	1,208	142	1,350	
321000 COUNTY EMERGENCY MGMT	1,116	233	1,349	
351010 SS-ADMIN	13,345	3,140	16,485	
351500 FINANCIAL MGMT	4,755	552	5,307	
352000 HUMAN RESOURCE	8,829	995	9,824	
352500 INFO TECHNOLOGY SVCS	37,721	5,427	43,148	
353000 PURCHASING		6,483	6,483	
353500 FACILITIES MANAGEMENT		13,116	13,116	
357010 LIABILITY INSUR		4,265	4,265	
BUILDING DEBT INTEREST		210	210	
BUILDING DEPRECIATION		2,681	2,681	
Total Allocated Additions:	<u>91,363</u>	<u>41,220</u>	132,583	132,583
Total To Be Allocated:	<u>711,612</u>	<u>41,220</u>		<u>752,832</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 353000 PURCHASING

	Total	G&A	PURCH GENERAL	BIDS/RFPS
Other Expense & Cost				
PERSONNEL SERVICES	588,748	0	382,686	206,062
51210 Supplies- general	1,500	0	600	900
51275 Books, subscriptions, and	7,500	0	3,000	4,500
51280 Services-contract, government	0	0	0	0
51295 Advertising and public	7,000	0	0	7,000
51350 Dues and membership	1,500	0	975	525
51355 Training and education	6,000	0	3,900	2,100
51360 Travel expense	2,000	0	1,300	700
51365 Private mileage	500	0	325	175
51385 Public information	9,050	0	5,882	3,168
51465 Postage and freight- Inte	50	0	32	18
51470 Mail Messenger Services-	3,276	0	2,129	1,147
51475 Printing- Internal	25	0	16	9
51480 Photocopy machine- Intern	0	0	0	0
51525 Fleet - Internal (non-capital)	350	0	227	123
51550 Others	500	0	325	175
OTHER EXPENDITURES	250	0	162	88
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(8,000)	0	(5,200)	(2,800)
Departmental Total				
Expenditures Per Financial Statement	620,249			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	620,249	0	396,359	223,890
Allocation Step 1				
Inbound - All Others	91,363	91,363	0	0
Reallocate Admin Costs		(91,363)	58,385	32,978
Unallocated Costs	0	0	0	0
1st Allocation	711,612	0	454,744	256,868
Allocation Step 2				
Inbound - All Others	41,220	41,220	0	0
Reallocate Admin Costs		(41,220)	26,345	14,875
Unallocated Costs	0	0	0	0
2nd Allocation	41,220	0	26,345	14,875
Total For 353000 PURCHASING				
Schedule .3 Total	752,832	0	481,089	271,743

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	20	0.070215	318		318		318
151000 ADMIN OFFICE	44	0.154473	700		700		700
162000 NON-DEPARTMENTAL	58	0.203623	925		925	50	975
169600 COMMUNITY NETWORK	15	0.052661	238		238	10	248
201000 COUNTY COUNSEL	68	0.238731	1,084		1,084		1,084
251000 COUNTY AUDITOR	2	0.007021	32		32		32
301000 ELECTIONS	96	0.337031	1,530		1,530	86	1,616
302000 ASSESSMENT & TAXATION	270	0.947901	4,308		4,308	255	4,563
311000 COMMUNITY ENGAGEMENT	88	0.308945	1,404		1,404	77	1,481
321000 COUNTY EMERGENCY MGMT	59	0.207134	939		939		939
351010 SS-ADMIN	20	0.070215	318		318		318
351015 RISK SVC ADMIN	190	0.667041	3,032		3,032		3,032
351500 FINANCIAL MGMT	108	0.379160	1,722		1,722		1,722
352000 HUMAN RESOURCE	106	0.372139	1,690		1,690		1,690
352500 INFO TECHNOLOGY SVCS	1,068	3.749473	17,049		17,049		17,049
353000 PURCHASING	35	0.122876	558		558		558
353500 FACILITIES MANAGEMENT	3,709	13.021345	59,420		59,420	4,279	63,699
354000 FLEET MANAGEMENT	878	3.082432	14,014		14,014	857	14,871
354100 FLEET REPLACEMENT	50	0.175537	795		795	42	837
354500 INTERNAL SERVICES	207	0.726724	3,301		3,301	195	3,496
355500 BLDG EQUIP REPLACEMENT	29	0.101812	463		463	23	486
356005 PARKS	316	1.109395	5,043		5,043	302	5,345
356010 METZGER PARK	101	0.354585	1,610		1,610	92	1,702
357005 LIFE INSURANCE	25	0.087769	399		399	20	419
357005 MEDICAL INSURANCE	161	0.565230	2,569		2,569	151	2,720
357005 UNEMPLOYMENT INS	8	0.028086	128		128	6	134
357010 LIABILITY INSUR	217	0.761831	3,462		3,462	202	3,664
357010 WORKERS COMP INSURANCE	38	0.133408	605		605	32	637
358000 ITS CAPITAL ACQUISITION	838	2.942003	13,376		13,376	821	14,197
358000 FACILITIES CAPITAL PROJ	456	1.600899	7,275		7,275	437	7,712
358000 GREENSPACE CAP PROJ.	9	0.031597	143		143	7	150
358000 EMERGENCY COMM SYS	125	0.438843	1,992		1,992	116	2,108
401000 SHERIFF'S OFFICE ADMIN	308	1.081309	4,916		4,916	296	5,212
401000 LOL - S.O. ADMIN	64	0.224688	1,021		1,021	54	1,075
402000 LAW ENF SVCS	1,030	3.616065	16,443		16,443	1,006	17,449
402000 DISTRICT PATROL	719	2.524224	11,474		11,474	700	12,174
402000 LOL - LAW ENF SVCS	337	1.183120	5,378		5,378	323	5,701
403000 JAIL	1,082	3.798624	17,275		17,275	1,055	18,330
403000 JAIL COMMISSARY	11	0.038618	174		174	7	181
403000 LOL - JAIL	170	0.596826	2,713		2,713	161	2,874
403500 JAIL HEALTH CARE	13	0.045640	206		206	10	216
404000 COURT SECURITY FUND	15	0.052661	238		238	10	248
406005 TRI-MET CONTRACT	1	0.003511	15		15		15
406050 WIN Contracts	45	0.157983	717		717	39	756
406060 TASKFORCE REIMBURSABLES	2	0.007021	32		32	1	33
451000 DISTRICT ATTORNEY	426	1.495576	6,796		6,796	409	7,205
451000 LOL-DISTRICT ATTORNEY	19	0.066704	303		303	13	316
501000 JUVENILE	438	1.537705	6,988		6,988	420	7,408
501000 LOL-JUVENILE	353	1.239292	5,632		5,632	341	5,973
502000 CONCILIATION PROGRAM	50	0.175537	795		795	42	837
503000 JUVENILE ADMIN	32	0.112344	509		509	25	534

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	89	0.312456	1,418		1,418	78	1,496
505000 STATE HIGH-RISK PREVENT	122	0.428311	1,945		1,945	114	2,059
551000 COMMUNITY CORRECTIONS	1,247	4.377896	19,906		19,906	1,220	21,126
551500 LOL COMM CORRECTIONS	317	1.112905	5,060		5,060	303	5,363
601000 LONG RANGE PLANNING	139	0.487993	2,213		2,213	129	2,342
602000 CURRENT PLANNING	105	0.368628	1,674		1,674	95	1,769
602000 BUILDING SERVICES	304	1.067266	4,849		4,849	291	5,140
603000 ENGINEERING	786	2.759444	12,548		12,548	765	13,313
603000 SURVEY PUBLIC LAND CNR	23	0.080747	366		366	18	384
603000 SURVEY	17	0.059683	269		269	11	280
604000 LUT ADMINISTRATION	101	0.354585	1,610		1,610	92	1,702
604500 ROAD FUND ADMIN	60	0.210645	955		955	51	1,006
605000 CAPITAL PROJECT MGMT	167	0.586294	2,664		2,664	159	2,823
606000 LUT OPS & MAINT	1,944	6.824884	31,033		31,033	1,903	32,936
606500 TIF ROAD PROJECT	26	0.091279	414		414	21	435
606500 MSTIP 3	1,332	4.676310	21,261		21,261	1,297	22,558
606500 ROAD CAPITAL PROJECT	280	0.983008	4,467		4,467	268	4,735
606500 TDT	58	0.203623	925		925	50	975
607000 Regional Transportation	1	0.003511	15		15		15
607500 MAINT LOCAL IMPROV DIST	1	0.003511	15		15		15
608000 URBAN ROAD MAINT DIST	202	0.709170	3,223		3,223	188	3,411
608500 NORTH BETHANY SERVICE DIST	18	0.063193	285		285	12	297
609000 SPECIAL LIGHT DISTRICT #1	41	0.143940	654		654	37	691
651000 HOUSING SERVICES	288	1.011094	4,596		4,596	273	4,869
652000 Metro Affordabe Housing	2	0.007021	32		32	1	33
661000 FEDERAL HOUSING PROG	461	1.618452	7,355		7,355	442	7,797
662000 LOCAL FUND HOUSING PROG	54	0.189580	860		860	47	907
663000 AFFORDABLE HOUSING POOL	11	0.038618	174		174	7	181
701000 EMERGENCY MEDICAL SVCS	110	0.386182	1,753		1,753	101	1,854
703000 PUBLIC HEALTH	867	3.043814	13,838		13,838	847	14,685
704000 HHS ADMINISTRATION	31	0.108833	494		494	24	518
705000 CHILDREN & FAMILY SVCS	304	1.067266	4,849		4,849	291	5,140
706000 HUMAN SERVICES	808	2.836680	12,899		12,899	787	13,686
708500 HEALTH SHARE OREGON	180	0.631934	2,872		2,872	170	3,042
708900 MH URGENT CARE CTR	70	0.245752	1,115		1,115	60	1,175
709000 ANIMAL SERVICES	405	1.421851	6,464		6,464	386	6,850
751000 VETERANS SERVICES	48	0.168516	763		763	40	803
752000 AGENCY ON AGING	627	2.201236	10,008		10,008	609	10,617
801000 WASH CO JUSTICE COURT	75	0.263306	1,195		1,195	65	1,260
851000 LAW LIBRARY	61	0.214155	973		973	52	1,025
901000 COMMUNITY DEVELOPMENT	419	1.471001	6,684		6,684	403	7,087
902000 HOME FUND	90	0.315967	1,435		1,435	78	1,513
903000 AIR QUALITY	152	0.533633	2,425		2,425	143	2,568
951000 AGRICULTURE	52	0.182559	828		828	44	872
961000 WATERMASTER	13	0.045640	206		206	10	216
971000 COOP LIBRARY SERVICES	773	2.713804	12,339		12,339	755	13,094
971015 WEST SLOPE LIBRARY	190	0.667041	3,032		3,032	179	3,211
981000 FAIR COMPLEX	418	1.467491	6,668		6,668	400	7,068
982000 EVENT CENTER	66	0.231709	1,051		1,051	57	1,108
Schedule .4 Total for PURCH GENERAL	28,484	100.000000	454,744		454,744	26,345	481,089

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 353000 PURCHASING

Activity - PURCH GENERAL

Allocation Basis: Total Number Of Requisition Dist Lines And Releases
Allocation Source: FY 18-19 Wisard Actual Count

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
302000 ASSESSMENT & TAXATION	2.00	0.512821	1,315		1,315	75	1,390
321000 COUNTY EMERGENCY MGMT	4.00	1.025641	2,632		2,632		2,632
351015 RISK SVC ADMIN	3.00	0.769231	1,972		1,972		1,972
351500 FINANCIAL MGMT	3.00	0.769231	1,972		1,972		1,972
352000 HUMAN RESOURCE	16.00	4.102564	10,534		10,534		10,534
352500 INFO TECHNOLOGY SVCS	2.00	0.512821	1,315		1,315		1,315
353000 PURCHASING	9.00	2.307692	5,925		5,925		5,925
353500 FACILITIES MANAGEMENT	102.00	26.153843	67,266		67,266	4,498	71,764
354000 FLEET MANAGEMENT	4.00	1.025641	2,632		2,632	162	2,794
354500 INTERNAL SERVICES	2.00	0.512821	1,315		1,315	75	1,390
358000 FACILITIES CAPITAL PROJ	4.00	1.025641	2,632		2,632	162	2,794
401000 SHERIFF'S OFFICE ADMIN	21.00	5.384615	13,829		13,829	877	14,706
403000 JAIL	4.00	1.025641	2,632		2,632	162	2,794
505000 STATE HIGH-RISK PREVENT	1.00	0.256410	657		657	37	694
551000 COMMUNITY CORRECTIONS	2.00	0.512821	1,315		1,315	75	1,390
601000 LONG RANGE PLANNING	16.00	4.102564	10,534		10,534	664	11,198
603000 ENGINEERING	9.00	2.307692	5,925		5,925	366	6,291
604000 LUT ADMINISTRATION	2.00	0.512821	1,315		1,315	75	1,390
606000 LUT OPS & MAINT	30.00	7.692308	19,758		19,758	1,257	21,015
606500 TIF ROAD PROJECT	11.00	2.820513	7,240		7,240	453	7,693
606500 ROAD CAPITAL PROJECT	2.00	0.512821	1,315		1,315	75	1,390
608000 URBAN ROAD MAINT DIST	2.00	0.512821	1,315		1,315	75	1,390
608500 NORTH BETHANY SERVICE DIST	3.00	0.769231	1,972		1,972	117	2,089
651000 HOUSING SERVICES	36.00	9.230769	23,709		23,709	1,514	25,223
662000 LOCAL FUND HOUSING PROG	4.00	1.025641	2,632		2,632	162	2,794
701000 EMERGENCY MEDICAL SVCS	1.00	0.256410	657		657	37	694
703000 PUBLIC HEALTH	6.00	1.538462	3,948		3,948	243	4,191
705000 CHILDREN & FAMILY SVCS	11.00	2.820513	7,240		7,240	453	7,693
706000 HUMAN SERVICES	4.00	1.025641	2,632		2,632	162	2,794
752000 AGENCY ON AGING	4.00	1.025641	2,632		2,632	162	2,794
901000 COMMUNITY DEVELOPMENT	8.00	2.051282	5,267		5,267	328	5,595
981000 FAIR COMPLEX	62.00	15.897436	40,834		40,834	2,609	43,443
Schedule .4 Total for BIDS/RFPS	390.00	100.000000	256,868		256,868	14,875	271,743

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
101000 BOARD OF COMMIS	318	318	0
151000 ADMIN OFFICE	700	700	0
162000 NON-DEPARTMENTAL	975	975	0
169600 COMMUNITY NETWORK	248	248	0
201000 COUNTY COUNSEL	1,084	1,084	0
251000 COUNTY AUDITOR	32	32	0
301000 ELECTIONS	1,616	1,616	0
302000 ASSESSMENT & TAXATION	5,953	4,563	1,390
311000 COMMUNITY ENGAGEMENT	1,481	1,481	0
321000 COUNTY EMERGENCY MGMT	3,571	939	2,632
351010 SS-ADMIN	318	318	0
351015 RISK SVC ADMIN	5,004	3,032	1,972
351500 FINANCIAL MGMT	3,694	1,722	1,972
352000 HUMAN RESOURCE	12,224	1,690	10,534
352500 INFO TECHNOLOGY SVCS	18,364	17,049	1,315
353000 PURCHASING	6,483	558	5,925
353500 FACILITIES MANAGEMENT	135,463	63,699	71,764
354000 FLEET MANAGEMENT	17,665	14,871	2,794
354100 FLEET REPLACEMENT	837	837	0
354500 INTERNAL SERVICES	4,886	3,496	1,390
355500 BLDG EQUIP REPLACEMENT	486	486	0
356005 PARKS	5,345	5,345	0
356010 METZGER PARK	1,702	1,702	0
357005 LIFE INSURANCE	419	419	0
357005 MEDICAL INSURANCE	2,720	2,720	0
357005 UNEMPLOYMENT INS	134	134	0
357010 LIABILITY INSUR	3,664	3,664	0
357010 WORKERS COMP INSURANCE	637	637	0
358000 ITS CAPITAL ACQUISITION	14,197	14,197	0
358000 FACILITIES CAPITAL PROJ	10,506	7,712	2,794
358000 GREENSPACE CAP PROJ.	150	150	0
358000 EMERGENCY COMM SYS	2,108	2,108	0
401000 SHERIFF'S OFFICE ADMIN	19,918	5,212	14,706
401000 LOL - S.O. ADMIN	1,075	1,075	0
402000 LAW ENF SVCS	17,449	17,449	0
402000 DISTRICT PATROL	12,174	12,174	0
402000 LOL - LAW ENF SVCS	5,701	5,701	0
403000 JAIL	21,124	18,330	2,794
403000 JAIL COMMISSARY	181	181	0
403000 LOL - JAIL	2,874	2,874	0
403500 JAIL HEALTH CARE	216	216	0
404000 COURT SECURITY FUND	248	248	0
406005 TRI-MET CONTRACT	15	15	0
406050 WIN Contracts	756	756	0
406060 TASKFORCE REIMBURSABLES	33	33	0
451000 DISTRICT ATTORNEY	7,205	7,205	0
451000 LOL-DISTRICT ATTORNEY	316	316	0
501000 JUVENILE	7,408	7,408	0
501000 LOL-JUVENILE	5,973	5,973	0
502000 CONCILIATION PROGRAM	837	837	0
503000 JUVENILE ADMIN	534	534	0
504000 JUVENILE GRANTS	1,496	1,496	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 353000 PURCHASING

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
505000 STATE HIGH-RISK PREVENT	2,753	2,059	694
551000 COMMUNITY CORRECTIONS	22,516	21,126	1,390
551500 LOL COMM CORRECTIONS	5,363	5,363	0
601000 LONG RANGE PLANNING	13,540	2,342	11,198
602000 CURRENT PLANNING	1,769	1,769	0
602000 BUILDING SERVICES	5,140	5,140	0
603000 ENGINEERING	19,604	13,313	6,291
603000 SURVEY PUBLIC LAND CNR	384	384	0
603000 SURVEY	280	280	0
604000 LUT ADMINISTRATION	3,092	1,702	1,390
604500 ROAD FUND ADMIN	1,006	1,006	0
605000 CAPITAL PROJECT MGMT	2,823	2,823	0
606000 LUT OPS & MAINT	53,951	32,936	21,015
606500 TIF ROAD PROJECT	8,128	435	7,693
606500 MSTIP 3	22,558	22,558	0
606500 ROAD CAPITAL PROJECT	6,125	4,735	1,390
606500 TDT	975	975	0
607000 Regional Transportation	15	15	0
607500 MAINT LOCAL IMPROV DIST	15	15	0
608000 URBAN ROAD MAINT DIST	4,801	3,411	1,390
608500 NORTH BETHANY SERVICE DIST	2,386	297	2,089
609000 SPECIAL LIGHT DISTRICT #1	691	691	0
651000 HOUSING SERVICES	30,092	4,869	25,223
652000 Metro Affordabe Housing	33	33	0
661000 FEDERAL HOUSING PROG	7,797	7,797	0
662000 LOCAL FUND HOUSING PROG	3,701	907	2,794
663000 AFFORDABLE HOUSING POOL	181	181	0
701000 EMERGENCY MEDICAL SVCS	2,548	1,854	694
703000 PUBLIC HEALTH	18,876	14,685	4,191
704000 HHS ADMINISTRATION	518	518	0
705000 CHILDREN & FAMILY SVCS	12,833	5,140	7,693
706000 HUMAN SERVICES	16,480	13,686	2,794
708500 HEALTH SHARE OREGON	3,042	3,042	0
708900 MH URGENT CARE CTR	1,175	1,175	0
709000 ANIMAL SERVICES	6,850	6,850	0
751000 VETERANS SERVICES	803	803	0
752000 AGENCY ON AGING	13,411	10,617	2,794
801000 WASH CO JUSTICE COURT	1,260	1,260	0
851000 LAW LIBRARY	1,025	1,025	0
901000 COMMUNITY DEVELOPMENT	12,682	7,087	5,595
902000 HOME FUND	1,513	1,513	0
903000 AIR QUALITY	2,568	2,568	0
951000 AGRICULTURE	872	872	0
961000 WATERMASTER	216	216	0
971000 COOP LIBRARY SERVICES	13,094	13,094	0
971015 WEST SLOPE LIBRARY	3,211	3,211	0
981000 FAIR COMPLEX	50,511	7,068	43,443
982000 EVENT CENTER	1,108	1,108	0
Direct Bill	0	0	0
Total	752,832	481,089	271,743

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 353500 FACILITIES MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,266,649			13,266,649
Deductions:				
CAPITAL OUTLAY	-240,500			
Total Deductions:	<u>-240,500</u>			-240,500
Inbound Costs:				
101000 BOARD OF COMMIS	10,098	11,263	21,361	
151000 ADMIN OFFICE	45,129	7,833	52,962	
201000 COUNTY COUNSEL	164,000	20,381	184,381	
251000 COUNTY AUDITOR	19,892	2,405	22,297	
321000 COUNTY EMERGENCY MGMT	14,428	3,085	17,513	
351010 SS-ADMIN	141,474	33,364	174,838	
351500 FINANCIAL MGMT	76,874	9,763	86,637	
352000 HUMAN RESOURCE	93,631	10,740	104,371	
352500 INFO TECHNOLOGY SVCS	461,733	65,775	527,508	
353000 PURCHASING	126,686	8,777	135,463	
353500 FACILITIES MANAGEMENT		399,281	399,281	
357010 LIABILITY INSUR		122,527	122,527	
BUILDING DEBT INTEREST		4,191	4,191	
BUILDING DEPRECIATION		140,190	140,190	
Total Allocated Additions:	<u>1,153,945</u>	<u>839,575</u>	1,993,520	1,993,520
Total To Be Allocated:	<u>14,180,094</u>	<u>839,575</u>		<u>15,019,669</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 353500 FACILITIES MANAGEMENT

	Total	G&A	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT
Other Expense & Cost					
PERSONNEL SERVICES	6,335,732	0	5,698,357	186,271	451,104
MATERIALS & SERVICES	6,794,317	0	2,892,341	1,536,195	252,069
OTHER EXPENDITURES	2,250	0	2,250	0	0
INTERFUND EXPENSES	1,300	0	1,300	0	0
*CAPITAL OUTLAY	240,500	0	0	0	0
LESS: REVENUE	(107,450)	0	(107,450)	0	0
Departmental Total					
Expenditures Per Financial Statement	13,266,649				
Deductions					
*Total Disallowed Costs	(240,500)	0	0	0	0
Functional Cost	13,026,149	0	8,486,798	1,722,466	703,173
Allocation Step 1					
Inbound - All Others	1,153,945	1,153,945	0	0	0
Reallocate Admin Costs		(1,153,945)	751,816	152,588	62,293
Unallocated Costs	0	0	0	0	0
1st Allocation	14,180,094	0	9,238,614	1,875,054	765,466
Allocation Step 2					
Inbound - All Others	839,575	839,575	0	0	0
Reallocate Admin Costs		(839,575)	546,995	111,021	45,321
Unallocated Costs	0	0	0	0	0
2nd Allocation	839,575	0	546,995	111,021	45,321
Total For 353500 FACILITIES MANAGEMENT					
Schedule .3 Total	15,019,669	0	9,785,609	1,986,075	810,787

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 353500 FACILITIES MANAGEMENT

UTILITIES

<hr/>	
Other Expense & Cost	
PERSONNEL SERVICES	0
MATERIALS & SERVICES	2,113,712
OTHER EXPENDITURES	0
INTERFUND EXPENSES	0
*CAPITAL OUTLAY	0
LESS: REVENUE	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,113,712
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	187,248
Unallocated Costs	0
1st Allocation	2,300,960
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	136,238
Unallocated Costs	0
2nd Allocation	136,238
Total For 353500 FACILITIES MANAGEMENT	
Schedule .3 Total	2,437,198

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,164	0.139905	12,918		12,918		12,918
151000 ADMIN OFFICE	4,931	0.592674	54,754		54,754		54,754
201000 COUNTY COUNSEL	5,235	0.629213	58,130		58,130		58,130
251000 COUNTY AUDITOR	1,394	0.167550	15,478		15,478		15,478
302000 ASSESSMENT & TAXATION	19,911	2.393172	221,092		221,092	14,155	235,247
311000 COMMUNITY ENGAGEMENT	841	0.101083	9,337		9,337	587	9,924
321000 COUNTY EMERGENCY MGMT	2,762	0.331974	30,669		30,669		30,669
351010 SS-ADMIN	4,641	0.557818	51,535		51,535		51,535
351500 FINANCIAL MGMT	4,710	0.566111	52,302		52,302		52,302
352000 HUMAN RESOURCE	5,490	0.659862	60,961		60,961		60,961
352500 INFO TECHNOLOGY SVCS	15,812	1.900499	175,582		175,582		175,582
353000 PURCHASING	710	0.085337	7,880		7,880		7,880
353500 FACILITIES MANAGEMENT	15,944	1.916365	177,044		177,044		177,044
354000 FLEET MANAGEMENT	2,399	0.288344	26,638		26,638	1,692	28,330
354500 INTERNAL SERVICES	6,054	0.727651	67,225		67,225	4,302	71,527
356005 PARKS	2,012	0.241829	22,337		22,337	1,425	23,762
356010 METZGER PARK	5,212	0.626448	57,875		57,875	3,699	61,574
401000 SHERIFF'S OFFICE ADMIN	58,070	6.979634	644,822		644,822	41,294	686,116
401000 LOL - S.O. ADMIN	1,500	0.180290	16,654		16,654	1,055	17,709
402000 LAW ENF SVCS	16,646	2.000740	184,842		184,842	11,835	196,677
402000 DISTRICT PATROL	18,922	2.274301	210,110		210,110	13,453	223,563
402000 LOL - LAW ENF SVCS	9,579	1.151333	106,368		106,368	6,809	113,177
403000 JAIL	263,663	31.690570	2,927,887		2,927,887	187,883	3,115,770
403000 JAIL COMMISSARY	185	0.022236	2,052		2,052	121	2,173
403000 LOL - JAIL	2,175	0.261421	24,150		24,150	1,537	25,687
403500 JAIL HEALTH CARE	177	0.021274	1,960		1,960	116	2,076
451000 DISTRICT ATTORNEY	24,616	2.958682	273,346		273,346	17,503	290,849
451000 LOL-DISTRICT ATTORNEY	1,871	0.224882	20,772		20,772	1,322	22,094
501000 JUVENILE	17,849	2.145333	198,195		198,195	12,693	210,888
501000 LOL-JUVENILE	1,382	0.166107	15,346		15,346	973	16,319
502000 CONCILIATION PROGRAM	581	0.069832	6,450		6,450	400	6,850
503000 JUVENILE ADMIN	1,625	0.195314	18,041		18,041	1,147	19,188
504000 JUVENILE GRANTS	929	0.111660	10,312		10,312	649	10,961
505000 STATE HIGH-RISK PREVENT	2,934	0.352648	32,581		32,581	2,078	34,659
551000 COMMUNITY CORRECTIONS	52,813	6.347777	586,449		586,449	37,556	624,005
551500 LOL COMM CORRECTIONS	26,074	3.133924	289,532		289,532	18,549	308,081
601000 LONG RANGE PLANNING	3,368	0.404812	37,395		37,395	2,389	39,784
602000 CURRENT PLANNING	3,833	0.460702	42,562		42,562	2,725	45,287
602000 BUILDING SERVICES	16,847	2.024899	187,069		187,069	11,973	199,042
603000 ENGINEERING	9,704	1.166357	107,755		107,755	6,891	114,646
603000 SURVEY PUBLIC LAND CNR	169	0.020313	1,874		1,874	112	1,986
603000 SURVEY	1,990	0.239185	22,090		22,090	1,409	23,499
604000 LUT ADMINISTRATION	8,523	1.024409	94,645		94,645	6,058	100,703
604500 ROAD FUND ADMIN	912	0.109616	10,125		10,125	639	10,764
605000 CAPITAL PROJECT MGMT	11,017	1.324171	122,332		122,332	7,825	130,157
606000 LUT OPS & MAINT	15,743	1.892206	174,814		174,814	11,189	186,003
651000 HOUSING SERVICES	6,168	0.741353	68,489		68,489	4,381	72,870
701000 EMERGENCY MEDICAL SVCS	445	0.053486	4,940		4,940	308	5,248
703000 PUBLIC HEALTH	16,469	1.979466	182,874		182,874	11,710	194,584
704000 HHS ADMINISTRATION	10,294	1.237272	114,302		114,302	7,317	121,619
706000 HUMAN SERVICES	6,247	0.750849	69,367		69,367	4,434	73,801

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706500 Developmental Disabilities Servis	5,011	0.602289	55,643		55,643	3,555	59,198
708500 HEALTH SHARE OREGON	1,370	0.164665	15,213		15,213	966	16,179
708900 MH URGENT CARE CTR	1,945	0.233776	21,592		21,592	1,373	22,965
709000 ANIMAL SERVICES	8,967	1.077775	99,576		99,576	6,374	105,950
751000 VETERANS SERVICES	534	0.064183	5,925		5,925	367	6,292
752000 AGENCY ON AGING	534	0.064183	5,925		5,925	367	6,292
801000 WASH CO JUSTICE COURT	4,358	0.523803	48,387		48,387	3,092	51,479
851000 LAW LIBRARY	3,759	0.451807	41,740		41,740	2,663	44,403
901000 COMMUNITY DEVELOPMENT	287	0.034496	3,183		3,183	197	3,380
902000 HOME FUND	60	0.007212	664		664	37	701
903000 AIR QUALITY	60	0.007212	664		664	37	701
951000 AGRICULTURE	1,249	0.150122	13,868		13,868	878	14,746
961000 WATERMASTER	1,813	0.217911	20,130		20,130	1,280	21,410
971000 COOP LIBRARY SERVICES	4,386	0.527169	48,700		48,700	3,114	51,814
971015 WEST SLOPE LIBRARY	750	0.090145	8,323		8,323	523	8,846
STATE COURTS	83,219	10.002380	924,083		924,083	59,182	983,265
VISION ACTION NETWORK	804	0.096636	8,924		8,924	560	9,484
WCCCA (911 Center)	344	0.041347	3,815		3,815	237	4,052
Schedule .4 Total for OPS & MAINTENANCE	831,992	100.000000	9,238,614		9,238,614	546,995	9,785,609

Allocation Basis: Maintained Square Footage

Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,164	0.218256	4,088		4,088		4,088
151000 ADMIN OFFICE	4,931	0.924587	17,333		17,333		17,333
201000 COUNTY COUNSEL	5,235	0.981589	18,404		18,404		18,404
251000 COUNTY AUDITOR	1,394	0.261382	4,899		4,899		4,899
302000 ASSESSMENT & TAXATION	19,911	3.733413	70,002		70,002	4,834	74,836
311000 COMMUNITY ENGAGEMENT	841	0.157692	2,953		2,953	198	3,151
321000 COUNTY EMERGENCY MGMT	2,762	0.517889	9,706		9,706		9,706
351010 SS-ADMIN	4,641	0.870211	16,315		16,315		16,315
351500 FINANCIAL MGMT	4,710	0.883149	16,559		16,559		16,559
352000 HUMAN RESOURCE	5,490	1.029403	19,299		19,299		19,299
352500 INFO TECHNOLOGY SVCS	15,812	2.964830	55,593		55,593		55,593
353000 PURCHASING	710	0.133129	2,494		2,494		2,494
353500 FACILITIES MANAGEMENT	30,116	5.646902	105,882		105,882		105,882
354000 FLEET MANAGEMENT	2,399	0.449825	8,430		8,430	572	9,002
354500 INTERNAL SERVICES	6,054	1.135156	21,279		21,279	1,463	22,742
356005 PARKS	1,912	0.358510	6,718		6,718	455	7,173
356010 METZGER PARK	5,212	0.977276	18,318		18,318	1,259	19,577
401000 SHERIFF'S OFFICE ADMIN	58,070	10.888418	204,163		204,163	14,127	218,290
401000 LOL - S.O. ADMIN	1,500	0.281258	5,271		5,271	354	5,625
402000 LAW ENF SVCS	16,316	3.059332	57,363		57,363	3,966	61,329
402000 DISTRICT PATROL	18,411	3.452155	64,726		64,726	4,471	69,197
402000 LOL - LAW ENF SVCS	9,579	1.796111	33,676		33,676	2,323	35,999
403000 JAIL	12,610	2.364439	44,334		44,334	3,058	47,392
451000 DISTRICT ATTORNEY	24,616	4.615624	86,546		86,546	5,981	92,527
451000 LOL-DISTRICT ATTORNEY	1,871	0.350822	6,577		6,577	445	7,022
501000 JUVENILE	10,399	1.949865	36,558		36,558	2,526	39,084
501000 LOL-JUVENILE	1,382	0.259132	4,857		4,857	325	5,182
502000 CONCILIATION PROGRAM	581	0.108940	2,038		2,038	134	2,172
503000 JUVENILE ADMIN	1,625	0.304696	5,709		5,709	384	6,093
504000 JUVENILE GRANTS	929	0.174192	3,260		3,260	215	3,475
505000 STATE HIGH-RISK PREVENT	2,934	0.550140	10,312		10,312	705	11,017
551000 COMMUNITY CORRECTIONS	36,925	6.923624	129,820		129,820	8,978	138,798
551500 LOL COMM CORRECTIONS	16,106	3.019956	56,623		56,623	3,912	60,535
601000 LONG RANGE PLANNING	3,368	0.631517	11,837		11,837	810	12,647
602000 CURRENT PLANNING	3,833	0.718707	13,472		13,472	921	14,393
602000 BUILDING SERVICES	16,847	3.158897	59,226		59,226	4,091	63,317
603000 ENGINEERING	9,704	1.819549	34,115		34,115	2,354	36,469
603000 SURVEY PUBLIC LAND CNR	169	0.031688	594		594	36	630
603000 SURVEY	1,990	0.373135	6,993		6,993	474	7,467
604000 LUT ADMINISTRATION	8,523	1.598105	29,964		29,964	2,064	32,028
604500 ROAD FUND ADMIN	912	0.171005	3,202		3,202	211	3,413
605000 CAPITAL PROJECT MGMT	11,017	2.065743	38,729		38,729	2,672	41,401
606000 LUT OPS & MAINT	15,743	2.951892	55,350		55,350	3,821	59,171
651000 HOUSING SERVICES	6,168	1.156531	21,680		21,680	1,493	23,173
701000 EMERGENCY MEDICAL SVCS	445	0.083440	1,561		1,561	102	1,663
703000 PUBLIC HEALTH	15,711	2.945892	55,237		55,237	3,815	59,052
704000 HHS ADMINISTRATION	10,294	1.930177	36,190		36,190	2,493	38,683
706500 Developmental Disabilities Servc	5,011	0.939588	17,614		17,614	1,211	18,825
709000 ANIMAL SERVICES	687	0.128816	2,413		2,413	162	2,575
801000 WASH CO JUSTICE COURT	4,358	0.817147	15,321		15,321	1,047	16,368
851000 LAW LIBRARY	1,129	0.211693	3,965		3,965	265	4,230

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
961000 WATERMASTER	1,813	0.339947	6,371		6,371	433	6,804
971000 COOP LIBRARY SERVICES	3,676	0.689269	12,917		12,917	885	13,802
971015 WEST SLOPE LIBRARY	750	0.140629	2,633		2,633	175	2,808
STATE COURTS	83,219	15.603976	292,741		292,741	20,611	313,352
VISION ACTION NETWORK	804	0.150754	2,824		2,824	190	3,014
Schedule .4 Total for JANITORIAL	533,319	100.000000	1,875,054		1,875,054	111,021	1,986,075

Allocation Basis: Square Footage Of Locations Served

Allocation Source: Facilities Management

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,164	0.127959	977		977		977
151000 ADMIN OFFICE	4,931	0.542066	4,146		4,146		4,146
201000 COUNTY COUNSEL	5,235	0.575485	4,400		4,400		4,400
251000 COUNTY AUDITOR	1,394	0.153243	1,171		1,171		1,171
302000 ASSESSMENT & TAXATION	19,911	2.188821	16,753		16,753	1,071	17,824
311000 COMMUNITY ENGAGEMENT	841	0.092451	705		705	40	745
321000 COUNTY EMERGENCY MGMT	2,762	0.303627	2,321		2,321		2,321
351010 SS-ADMIN	4,641	0.510186	3,899		3,899		3,899
351500 FINANCIAL MGMT	4,710	0.517771	3,960		3,960		3,960
352000 HUMAN RESOURCE	5,490	0.603517	4,617		4,617		4,617
352500 INFO TECHNOLOGY SVCS	15,812	1.738217	13,300		13,300		13,300
353000 PURCHASING	710	0.078050	597		597		597
353500 FACILITIES MANAGEMENT	30,116	3.310658	25,340		25,340		25,340
354000 FLEET MANAGEMENT	28,242	3.104649	23,764		23,764	1,527	25,291
354500 INTERNAL SERVICES	6,054	0.665518	5,093		5,093	319	5,412
401000 SHERIFF'S OFFICE ADMIN	58,070	6.383648	48,861		48,861	3,152	52,013
401000 LOL - S.O. ADMIN	1,500	0.164895	1,260		1,260	74	1,334
402000 LAW ENF SVCS	16,316	1.793621	13,726		13,726	877	14,603
402000 DISTRICT PATROL	18,411	2.023925	15,491		15,491	990	16,481
402000 LOL - LAW ENF SVCS	9,579	1.053022	8,057		8,057	513	8,570
403000 JAIL	263,663	28.984531	222,034		222,034	14,718	236,752
403000 JAIL COMMISSARY	185	0.020337	155		155	7	162
403000 LOL - JAIL	2,175	0.239098	1,828		1,828	111	1,939
403500 JAIL HEALTH CARE	177	0.019458	148		148	7	155
451000 DISTRICT ATTORNEY	24,616	2.706042	20,710		20,710	1,332	22,042
451000 LOL-DISTRICT ATTORNEY	1,871	0.205679	1,571		1,571	96	1,667
501000 JUVENILE	17,849	1.962144	15,022		15,022	960	15,982
501000 LOL-JUVENILE	1,382	0.151924	1,160		1,160	68	1,228
502000 CONCILIATION PROGRAM	581	0.063869	488		488	26	514
503000 JUVENILE ADMIN	1,625	0.178637	1,365		1,365	82	1,447
504000 JUVENILE GRANTS	929	0.102125	780		780	44	824
505000 STATE HIGH-RISK PREVENT	2,934	0.322535	2,465		2,465	152	2,617
551000 COMMUNITY CORRECTIONS	52,813	5.805745	44,441		44,441	2,866	47,307
551500 LOL COMM CORRECTIONS	26,074	2.866320	21,934		21,934	1,413	23,347
601000 LONG RANGE PLANNING	3,368	0.370245	2,830		2,830	176	3,006
602000 CURRENT PLANNING	3,833	0.421363	3,220		3,220	201	3,421
602000 BUILDING SERVICES	16,847	1.851994	14,172		14,172	909	15,081
603000 ENGINEERING	9,704	1.066763	8,161		8,161	520	8,681
603000 SURVEY PUBLIC LAND CNR	169	0.018578	141		141	7	148
603000 SURVEY	1,990	0.218761	1,671		1,671	102	1,773
604000 LUT ADMINISTRATION	8,523	0.936935	7,169		7,169	453	7,622
604500 ROAD FUND ADMIN	912	0.100256	766		766	44	810
605000 CAPITAL PROJECT MGMT	11,017	1.211101	9,266		9,266	589	9,855
606000 LUT OPS & MAINT	70,346	7.733151	59,190		59,190	3,823	63,013
651000 HOUSING SERVICES	6,168	0.678050	5,188		5,188	325	5,513
701000 EMERGENCY MEDICAL SVCS	445	0.048919	373		373	20	393
703000 PUBLIC HEALTH	15,711	1.727114	13,215		13,215	844	14,059
704000 HHS ADMINISTRATION	10,294	1.131622	8,659		8,659	550	9,209
706000 HUMAN SERVICES	4,877	0.536130	4,100		4,100	257	4,357
706500 Developmental Disabilities Servic	5,011	0.550860	4,212		4,212	263	4,475
709000 ANIMAL SERVICES	8,967	0.985744	7,541		7,541	476	8,017

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
801000 WASH CO JUSTICE COURT	4,358	0.479076	3,663		3,663	229	3,892
851000 LAW LIBRARY	3,759	0.413228	3,159		3,159	198	3,357
961000 WATERMASTER	1,813	0.199303	1,524		1,524	91	1,615
971000 COOP LIBRARY SERVICES	3,676	0.404103	3,089		3,089	192	3,281
971015 WEST SLOPE LIBRARY	750	0.082448	629		629	36	665
STATE COURTS	83,219	9.148283	70,027		70,027	4,519	74,546
VISION ACTION NETWORK	804	0.088384	674		674	37	711
WCCCA (911 Center)	344	0.037816	288		288	15	303
Schedule .4 Total for GROUNDS MAINT	909,668	100.000000	765,466		765,466	45,321	810,787

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,164	0.152879	3,513		3,513		3,513
151000 ADMIN OFFICE	4,931	0.647635	14,902		14,902		14,902
201000 COUNTY COUNSEL	5,235	0.687562	15,819		15,819		15,819
251000 COUNTY AUDITOR	1,394	0.183087	4,208		4,208		4,208
302000 ASSESSMENT & TAXATION	19,911	2.615099	60,173		60,173	3,956	64,129
311000 COMMUNITY ENGAGEMENT	841	0.110456	2,538		2,538	162	2,700
321000 COUNTY EMERGENCY MGMT	2,762	0.362759	8,343		8,343		8,343
351010 SS-ADMIN	4,641	0.609546	14,022		14,022		14,022
351500 FINANCIAL MGMT	4,710	0.618609	14,234		14,234		14,234
352000 HUMAN RESOURCE	5,490	0.721053	16,590		16,590		16,590
352500 INFO TECHNOLOGY SVCS	15,812	2.076739	47,781		47,781		47,781
353000 PURCHASING	710	0.093251	2,145		2,145		2,145
353500 FACILITIES MANAGEMENT	30,116	3.955418	91,015		91,015		91,015
354000 FLEET MANAGEMENT	1	0.000131	3		3		3
354500 INTERNAL SERVICES	6,054	0.795129	18,292		18,292	1,192	19,484
401000 SHERIFF'S OFFICE ADMIN	58,070	7.626880	175,493		175,493	11,560	187,053
401000 LOL - S.O. ADMIN	1,500	0.197009	4,529		4,529	290	4,819
402000 LAW ENF SVCS	16,316	2.142934	49,307		49,307	3,242	52,549
402000 DISTRICT PATROL	18,411	2.418090	55,639		55,639	3,656	59,295
402000 LOL - LAW ENF SVCS	9,579	1.258100	28,947		28,947	1,897	30,844
403000 JAIL	263,663	34.629350	796,915		796,915	52,798	849,713
403000 JAIL COMMISSARY	185	0.024298	559		559	32	591
403000 LOL - JAIL	2,175	0.285663	6,570		6,570	424	6,994
403500 JAIL HEALTH CARE	177	0.023247	533		533	31	564
451000 DISTRICT ATTORNEY	24,616	3.233051	74,390		74,390	4,887	79,277
451000 LOL-DISTRICT ATTORNEY	1,871	0.245736	5,652		5,652	361	6,013
501000 JUVENILE	17,849	2.344277	53,939		53,939	3,542	57,481
501000 LOL-JUVENILE	1,382	0.181511	4,172		4,172	265	4,437
502000 CONCILIATION PROGRAM	581	0.076308	1,752		1,752	109	1,861
503000 JUVENILE ADMIN	1,625	0.213427	4,908		4,908	314	5,222
504000 JUVENILE GRANTS	929	0.122014	2,805		2,805	178	2,983
505000 STATE HIGH-RISK PREVENT	2,934	0.385350	8,864		8,864	574	9,438
551000 COMMUNITY CORRECTIONS	50,609	6.646957	152,947		152,947	10,074	163,021
551500 LOL COMM CORRECTIONS	24,691	3.242902	74,617		74,617	4,905	79,522
601000 LONG RANGE PLANNING	3,368	0.442351	10,174		10,174	658	10,832
602000 CURRENT PLANNING	3,833	0.503424	11,579		11,579	753	12,332
602000 BUILDING SERVICES	16,847	2.212675	50,914		50,914	3,351	54,265
603000 SURVEY	1,990	0.261365	6,011		6,011	384	6,395
604000 LUT ADMINISTRATION	8,523	1.119406	25,756		25,756	1,681	27,437
651000 HOUSING SERVICES	6,168	0.810102	18,637		18,637	1,218	19,855
701000 EMERGENCY MEDICAL SVCS	445	0.058446	1,340		1,340	82	1,422
703000 PUBLIC HEALTH	15,711	2.063474	47,477		47,477	3,119	50,596
704000 HHS ADMINISTRATION	10,294	1.352008	31,107		31,107	2,038	33,145
706500 Developmental Disabilities Servic	5,011	0.658142	15,143		15,143	987	16,130
801000 WASH CO JUSTICE COURT	4,358	0.572377	13,164		13,164	856	14,020
851000 LAW LIBRARY	3,759	0.493705	11,356		11,356	738	12,094
971000 COOP LIBRARY SERVICES	3,676	0.482804	11,103		11,103	720	11,823
STATE COURTS	75,320	9.892486	227,620		227,620	14,990	242,610
VISION ACTION NETWORK	804	0.105597	2,427		2,427	152	2,579
WCCCA (911 Center)	344	0.045181	1,036		1,036	62	1,098
Schedule .4 Total for UTILITIES	761,386	100.000000	2,300,960		2,300,960	136,238	2,437,198

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 353500 FACILITIES MANAGEMENT

Activity - UTILITIES

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
101000 BOARD OF COMMIS	21,496	12,918	4,088	977	3,513
151000 ADMIN OFFICE	91,135	54,754	17,333	4,146	14,902
201000 COUNTY COUNSEL	96,753	58,130	18,404	4,400	15,819
251000 COUNTY AUDITOR	25,756	15,478	4,899	1,171	4,208
302000 ASSESSMENT & TAXATION	392,036	235,247	74,836	17,824	64,129
311000 COMMUNITY ENGAGEMENT	16,520	9,924	3,151	745	2,700
321000 COUNTY EMERGENCY MGMT	51,039	30,669	9,706	2,321	8,343
351010 SS-ADMIN	85,771	51,535	16,315	3,899	14,022
351500 FINANCIAL MGMT	87,055	52,302	16,559	3,960	14,234
352000 HUMAN RESOURCE	101,467	60,961	19,299	4,617	16,590
352500 INFO TECHNOLOGY SVCS	292,256	175,582	55,593	13,300	47,781
353000 PURCHASING	13,116	7,880	2,494	597	2,145
353500 FACILITIES MANAGEMENT	399,281	177,044	105,882	25,340	91,015
354000 FLEET MANAGEMENT	62,626	28,330	9,002	25,291	3
354500 INTERNAL SERVICES	119,165	71,527	22,742	5,412	19,484
356005 PARKS	30,935	23,762	7,173	0	0
356010 METZGER PARK	81,151	61,574	19,577	0	0
401000 SHERIFF'S OFFICE ADMIN	1,143,472	686,116	218,290	52,013	187,053
401000 LOL - S.O. ADMIN	29,487	17,709	5,625	1,334	4,819
402000 LAW ENF SVCS	325,158	196,677	61,329	14,603	52,549
402000 DISTRICT PATROL	368,536	223,563	69,197	16,481	59,295
402000 LOL - LAW ENF SVCS	188,590	113,177	35,999	8,570	30,844
403000 JAIL	4,249,627	3,115,770	47,392	236,752	849,713
403000 JAIL COMMISSARY	2,926	2,173	0	162	591
403000 LOL - JAIL	34,620	25,687	0	1,939	6,994
403500 JAIL HEALTH CARE	2,795	2,076	0	155	564
451000 DISTRICT ATTORNEY	484,695	290,849	92,527	22,042	79,277
451000 LOL-DISTRICT ATTORNEY	36,796	22,094	7,022	1,667	6,013
501000 JUVENILE	323,435	210,888	39,084	15,982	57,481
501000 LOL-JUVENILE	27,166	16,319	5,182	1,228	4,437
502000 CONCILIATION PROGRAM	11,397	6,850	2,172	514	1,861
503000 JUVENILE ADMIN	31,950	19,188	6,093	1,447	5,222
504000 JUVENILE GRANTS	18,243	10,961	3,475	824	2,983
505000 STATE HIGH-RISK PREVENT	57,731	34,659	11,017	2,617	9,438
551000 COMMUNITY CORRECTIONS	973,131	624,005	138,798	47,307	163,021
551500 LOL COMM CORRECTIONS	471,485	308,081	60,535	23,347	79,522
601000 LONG RANGE PLANNING	66,269	39,784	12,647	3,006	10,832
602000 CURRENT PLANNING	75,433	45,287	14,393	3,421	12,332
602000 BUILDING SERVICES	331,705	199,042	63,317	15,081	54,265
603000 ENGINEERING	159,796	114,646	36,469	8,681	0
603000 SURVEY PUBLIC LAND CNR	2,764	1,986	630	148	0
603000 SURVEY	39,134	23,499	7,467	1,773	6,395
604000 LUT ADMINISTRATION	167,790	100,703	32,028	7,622	27,437
604500 ROAD FUND ADMIN	14,987	10,764	3,413	810	0
605000 CAPITAL PROJECT MGMT	181,413	130,157	41,401	9,855	0
606000 LUT OPS & MAINT	308,187	186,003	59,171	63,013	0
651000 HOUSING SERVICES	121,411	72,870	23,173	5,513	19,855
701000 EMERGENCY MEDICAL SVCS	8,726	5,248	1,663	393	1,422
703000 PUBLIC HEALTH	318,291	194,584	59,052	14,059	50,596
704000 HHS ADMINISTRATION	202,656	121,619	38,683	9,209	33,145
706000 HUMAN SERVICES	78,158	73,801	0	4,357	0
706500 Developmental Disabilities Servic	98,628	59,198	18,825	4,475	16,130

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 353500 FACILITIES MANAGEMENT

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
708500 HEALTH SHARE OREGON	16,179	16,179	0	0	0
708900 MH URGENT CARE CTR	22,965	22,965	0	0	0
709000 ANIMAL SERVICES	116,542	105,950	2,575	8,017	0
751000 VETERANS SERVICES	6,292	6,292	0	0	0
752000 AGENCY ON AGING	6,292	6,292	0	0	0
801000 WASH CO JUSTICE COURT	85,759	51,479	16,368	3,892	14,020
851000 LAW LIBRARY	64,084	44,403	4,230	3,357	12,094
901000 COMMUNITY DEVELOPMENT	3,380	3,380	0	0	0
902000 HOME FUND	701	701	0	0	0
903000 AIR QUALITY	701	701	0	0	0
951000 AGRICULTURE	14,746	14,746	0	0	0
961000 WATERMASTER	29,829	21,410	6,804	1,615	0
971000 COOP LIBRARY SERVICES	80,720	51,814	13,802	3,281	11,823
971015 WEST SLOPE LIBRARY	12,319	8,846	2,808	665	0
STATE COURTS	1,613,773	983,265	313,352	74,546	242,610
VISION ACTION NETWORK	15,788	9,484	3,014	711	2,579
WCCCA (911 Center)	5,453	4,052	0	303	1,098
Direct Bill	0	0	0	0	0
Total	15,019,669	9,785,609	1,986,075	810,787	2,437,198

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 357010 LIABILITY INSUR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,695,000			3,695,000
Inbound Costs:				
201000 COUNTY COUNSEL	985,831	122,727	1,108,558	
351015 RISK SVC ADMIN	694,428	48,530	742,958	
351500 FINANCIAL MGMT	1,134	127	1,261	
353000 PURCHASING	3,462	202	3,664	
Total Allocated Additions:	<u>1,684,855</u>	<u>171,586</u>	1,856,441	1,856,441
Total To Be Allocated:	<u>5,379,855</u>	<u>171,586</u>		<u>5,551,441</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	2,330,680	0	2,330,680	0	0
Real Property	548,720	0	0	548,720	0
Auto Insurance	815,600	0	0	0	815,600
Departmental Total					
Expenditures Per Financial Statement	3,695,000				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	3,695,000	0	2,330,680	548,720	815,600
Allocation Step 1					
Inbound - All Others	1,684,855	1,684,855	0	0	0
Reallocate Admin Costs		(1,684,855)	1,062,751	250,204	371,900
Unallocated Costs	0	0	0	0	0
1st Allocation	5,379,855	0	3,393,431	798,924	1,187,500
Allocation Step 2					
Inbound - All Others	171,586	171,586	0	0	0
Reallocate Admin Costs		(171,586)	108,236	25,476	37,874
Unallocated Costs	0	0	0	0	0
2nd Allocation	171,586	0	108,236	25,476	37,874
Total For 357010 LIABILITY INSUR					
Schedule .3 Total	5,551,441	0	3,501,667	824,400	1,225,374

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	9.00	0.089964	3,053		3,053		3,053
151000 ADMIN OFFICE	36.00	0.359856	12,211		12,211		12,211
201000 COUNTY COUNSEL	35.00	0.349860	11,872		11,872		11,872
251000 COUNTY AUDITOR	8.00	0.079968	2,713		2,713		2,713
301000 ELECTIONS	28.00	0.279888	9,495		9,495	325	9,820
302000 ASSESSMENT & TAXATION	208.00	2.079168	70,554		70,554	2,428	72,982
311000 COMMUNITY ENGAGEMENT	12.00	0.119952	4,071		4,071	140	4,211
321000 COUNTY EMERGENCY MGMT	13.00	0.129948	4,411		4,411		4,411
351010 SS-ADMIN	13.00	0.129948	4,411		4,411		4,411
351015 RISK SVC ADMIN	16.00	0.159936	5,428		5,428		5,428
351500 FINANCIAL MGMT	38.00	0.379848	12,889		12,889		12,889
352000 HUMAN RESOURCE	67.00	0.669732	22,727		22,727		22,727
352500 INFO TECHNOLOGY SVCS	219.00	2.189124	74,284		74,284		74,284
353000 PURCHASING	10.00	0.099960	3,393		3,393		3,393
353500 FACILITIES MANAGEMENT	267.00	2.668932	90,566		90,566		90,566
354000 FLEET MANAGEMENT	58.00	0.579768	19,674		19,674	675	20,349
354500 INTERNAL SERVICES	22.00	0.219912	7,461		7,461	254	7,715
356005 PARKS	38.00	0.379848	12,889		12,889	443	13,332
356010 METZGER PARK	2.00	0.019992	678		678	21	699
401000 SHERIFF'S OFFICE ADMIN	243.00	2.429028	82,427		82,427	2,835	85,262
401000 LOL - S.O. ADMIN	96.00	0.959616	32,564		32,564	1,119	33,683
402000 LAW ENF SVCS	1,079.00	10.785686	366,004		366,004	12,591	378,595
402000 DISTRICT PATROL	1,212.00	12.115160	411,169		411,169	14,231	425,400
402000 LOL - LAW ENF SVCS	542.00	5.417833	183,850		183,850	6,320	190,170
403000 JAIL	1,099.00	10.985606	372,787		372,787	12,822	385,609
403000 JAIL COMMISSARY	2.00	0.019992	678		678	21	699
403000 LOL - JAIL	118.00	1.179528	40,025		40,025	1,376	41,401
406005 TRI-MET CONTRACT	13.00	0.129948	4,411		4,411	150	4,561
451000 DISTRICT ATTORNEY	207.00	2.069172	70,214		70,214	2,416	72,630
451000 LOL-DISTRICT ATTORNEY	56.00	0.559776	18,994		18,994	650	19,644
501000 JUVENILE	124.00	1.239504	42,064		42,064	1,447	43,511
501000 LOL-JUVENILE	29.00	0.289884	9,836		9,836	338	10,174
502000 CONCILIATION PROGRAM	16.00	0.159936	5,428		5,428	188	5,616
503000 JUVENILE ADMIN	38.00	0.379848	12,889		12,889	443	13,332
504000 JUVENILE GRANTS	16.00	0.159936	5,428		5,428	188	5,616
505000 STATE HIGH-RISK PREVENT	23.00	0.229908	7,800		7,800	268	8,068
551000 COMMUNITY CORRECTIONS	659.00	6.587365	223,537		223,537	7,688	231,225
551500 LOL COMM CORRECTIONS	152.00	1.519392	51,559		51,559	1,774	53,333
601000 LONG RANGE PLANNING	53.00	0.529788	17,978		17,978	615	18,593
602000 CURRENT PLANNING	46.00	0.459816	15,604		15,604	533	16,137
602000 BUILDING SERVICES	466.00	4.658137	158,070		158,070	5,439	163,509
603000 ENGINEERING	279.00	2.788884	94,638		94,638	3,259	97,897
603000 SURVEY PUBLIC LAND CNR	25.00	0.249900	8,480		8,480	291	8,771
603000 SURVEY	28.00	0.279888	9,495		9,495	325	9,820
604000 LUT ADMINISTRATION	119.00	1.189524	40,364		40,364	1,387	41,751
605000 CAPITAL PROJECT MGMT	106.00	1.059576	35,954		35,954	1,238	37,192
606000 LUT OPS & MAINT	881.00	8.806477	298,839		298,839	10,283	309,122
651000 HOUSING SERVICES	115.00	1.149540	39,006		39,006	1,339	40,345
701000 EMERGENCY MEDICAL SVCS	9.00	0.089964	3,053		3,053	100	3,153
703000 PUBLIC HEALTH	278.00	2.778888	94,298		94,298	3,244	97,542
704000 HHS ADMINISTRATION	30.00	0.299880	10,175		10,175	349	10,524
705000 CHILDREN & FAMILY SVCS	22.00	0.219912	7,461		7,461	254	7,715

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	104.00	1.039584	35,274		35,274	1,215	36,489
706500 Developmental Disabilities Serv	155.00	1.549380	52,578		52,578	1,809	54,387
708500 HEALTH SHARE OREGON	79.00	0.789684	26,795		26,795	919	27,714
709000 ANIMAL SERVICES	56.00	0.559776	18,994		18,994	650	19,644
751000 VETERANS SERVICES	32.00	0.319872	10,855		10,855	371	11,226
752000 AGENCY ON AGING	40.00	0.399840	13,567		13,567	467	14,034
801000 WASH CO JUSTICE COURT	15.00	0.149940	5,089		5,089	172	5,261
851000 LAW LIBRARY	6.00	0.059976	2,033		2,033	70	2,103
901000 COMMUNITY DEVELOPMENT	33.00	0.329868	11,192		11,192	384	11,576
902000 HOME FUND	30.00	0.299880	10,175		10,175	349	10,524
903000 AIR QUALITY	11.00	0.109956	3,732		3,732	128	3,860
961000 WATERMASTER	4.00	0.039984	1,356		1,356	46	1,402
971000 COOP LIBRARY SERVICES	102.00	1.019592	34,598		34,598	1,188	35,786
971015 WEST SLOPE LIBRARY	13.00	0.129948	4,411		4,411	150	4,561
981000 FAIR COMPLEX	44.00	0.439824	14,923		14,923	511	15,434
Schedule .4 Total for GEN LIABILITY	10,004.00	100.000000	3,393,431		3,393,431	108,236	3,501,667

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,164	0.134400	1,074		1,074		1,074
151000 ADMIN OFFICE	4,931	0.569354	4,549		4,549		4,549
201000 COUNTY COUNSEL	5,235	0.604455	4,831		4,831		4,831
251000 COUNTY AUDITOR	1,394	0.160957	1,284		1,284		1,284
302000 ASSESSMENT & TAXATION	19,911	2.299006	18,367		18,367	629	18,996
311000 COMMUNITY ENGAGEMENT	841	0.097105	774		774	24	798
321000 COUNTY EMERGENCY MGMT	2,762	0.318912	2,546		2,546		2,546
351010 SS-ADMIN	4,641	0.535869	4,279		4,279		4,279
351500 FINANCIAL MGMT	4,710	0.543836	4,344		4,344		4,344
352000 HUMAN RESOURCE	5,490	0.633898	5,065		5,065		5,065
352500 INFO TECHNOLOGY SVCS	15,812	1.825718	14,585		14,585		14,585
353000 PURCHASING	710	0.081980	654		654		654
353500 FACILITIES MANAGEMENT	15,944	1.840960	14,706		14,706		14,706
354000 FLEET MANAGEMENT	2,399	0.276998	2,212		2,212	75	2,287
354500 INTERNAL SERVICES	6,054	0.699020	5,584		5,584	191	5,775
356005 PARKS	12,000	1.385569	11,070		11,070	379	11,449
356010 METZGER PARK	5,212	0.601799	4,809		4,809	163	4,972
401000 SHERIFF'S OFFICE ADMIN	58,070	6.705001	53,565		53,565	1,841	55,406
401000 LOL - S.O. ADMIN	1,500	0.173196	1,382		1,382	47	1,429
402000 LAW ENF SVCS	16,646	1.922016	15,354		15,354	525	15,879
402000 DISTRICT PATROL	18,922	2.184812	17,457		17,457	597	18,054
402000 LOL - LAW ENF SVCS	9,579	1.106031	8,835		8,835	304	9,139
403000 JAIL	263,663	30.443608	243,280		243,280	8,453	251,733
403000 JAIL COMMISSARY	185	0.021361	169		169	4	173
403000 LOL - JAIL	2,175	0.251134	2,004		2,004	67	2,071
403500 JAIL HEALTH CARE	177	0.020437	162		162	4	166
451000 DISTRICT ATTORNEY	24,616	2.842264	22,708		22,708	782	23,490
451000 LOL-DISTRICT ATTORNEY	1,871	0.216033	1,725		1,725	57	1,782
501000 JUVENILE	17,849	2.060919	16,465		16,465	565	17,030
501000 LOL-JUVENILE	1,382	0.159571	1,274		1,274	44	1,318
502000 CONCILIATION PROGRAM	581	0.067085	534		534	16	550
503000 JUVENILE ADMIN	1,625	0.187629	1,497		1,497	50	1,547
504000 JUVENILE GRANTS	929	0.107266	855		855	27	882
505000 STATE HIGH-RISK PREVENT	2,934	0.338772	2,705		2,705	89	2,794
551000 COMMUNITY CORRECTIONS	52,813	6.098006	48,718		48,718	1,673	50,391
551500 LOL COMM CORRECTIONS	26,074	3.010611	24,051		24,051	826	24,877
601000 LONG RANGE PLANNING	3,368	0.388883	3,106		3,106	104	3,210
602000 CURRENT PLANNING	3,833	0.442574	3,537		3,537	121	3,658
602000 BUILDING SERVICES	16,847	1.945224	15,542		15,542	532	16,074
603000 ENGINEERING	9,704	1.120464	8,950		8,950	307	9,257
603000 SURVEY PUBLIC LAND CNR	169	0.019513	154		154	4	158
603000 SURVEY	1,990	0.229774	1,834		1,834	62	1,896
604000 LUT ADMINISTRATION	8,523	0.984101	7,861		7,861	270	8,131
604500 ROAD FUND ADMIN	912	0.105303	839		839	27	866
605000 CAPITAL PROJECT MGMT	11,017	1.272068	10,162		10,162	348	10,510
606000 LUT OPS & MAINT	15,743	1.817751	14,520		14,520	494	15,014
651000 HOUSING SERVICES	6,168	0.712183	5,689		5,689	195	5,884
701000 EMERGENCY MEDICAL SVCS	445	0.051382	410		410	12	422
703000 PUBLIC HEALTH	16,469	1.901578	15,192		15,192	519	15,711
704000 HHS ADMINISTRATION	10,294	1.188588	9,494		9,494	325	9,819
706000 HUMAN SERVICES	6,247	0.721304	5,761		5,761	198	5,959

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706500 Developmental Disabilities Servis	5,011	0.578591	4,624		4,624	157	4,781
708500 HEALTH SHARE OREGON	1,370	0.158186	1,262		1,262	43	1,305
708900 MH URGENT CARE CTR	1,945	0.224578	1,792		1,792	62	1,854
709000 ANIMAL SERVICES	8,967	1.035367	8,272		8,272	283	8,555
751000 VETERANS SERVICES	534	0.061658	491		491	14	505
752000 AGENCY ON AGING	534	0.061658	491		491	14	505
801000 WASH CO JUSTICE COURT	4,358	0.503193	4,019		4,019	139	4,158
851000 LAW LIBRARY	3,759	0.434030	3,469		3,469	120	3,589
901000 COMMUNITY DEVELOPMENT	287	0.033138	264		264	8	272
902000 HOME FUND	60	0.006928	55		55	1	56
903000 AIR QUALITY	60	0.006928	55		55	1	56
951000 AGRICULTURE	1,249	0.144215	1,152		1,152	39	1,191
961000 WATERMASTER	1,813	0.209336	1,671		1,671	55	1,726
971000 COOP LIBRARY SERVICES	4,386	0.506426	4,046		4,046	139	4,185
971015 WEST SLOPE LIBRARY	6,142	0.709181	5,665		5,665	194	5,859
981000 FAIR COMPLEX	18,698	2.158948	17,249		17,249	590	17,839
STATE COURTS	83,219	9.608808	76,766		76,766	2,636	79,402
VISION ACTION NETWORK	804	0.092833	740		740	23	763
WCCCA (911 Center)	344	0.039720	317		317	8	325
Schedule .4 Total for REAL PROPERTY	866,070	100.000000	798,924		798,924	25,476	824,400

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.018391	218		218		218
151000 ADMIN OFFICE	150	0.018391	218		218		218
201000 COUNTY COUNSEL	150	0.018391	218		218		218
301000 ELECTIONS	150	0.018391	218		218	4	222
302000 ASSESSMENT & TAXATION	1,268	0.155469	1,844		1,844	61	1,905
311000 COMMUNITY ENGAGEMENT	150	0.018391	218		218	4	222
321000 COUNTY EMERGENCY MGMT	1,359	0.166626	1,977		1,977		1,977
351010 SS-ADMIN	150	0.018391	218		218		218
351500 FINANCIAL MGMT	150	0.018391	218		218		218
352000 HUMAN RESOURCE	150	0.018391	218		218		218
352500 INFO TECHNOLOGY SVCS	847	0.103850	1,233		1,233		1,233
353000 PURCHASING	150	0.018391	218		218		218
353500 FACILITIES MANAGEMENT	11,851	1.453042	17,255		17,255		17,255
354000 FLEET MANAGEMENT	1,024	0.125552	1,489		1,489	47	1,536
354500 INTERNAL SERVICES	1,939	0.237739	2,824		2,824	88	2,912
356005 PARKS	8,582	1.052233	12,494		12,494	407	12,901
401000 SHERIFF'S OFFICE ADMIN	3,515	0.430972	5,118		5,118	164	5,282
401000 LOL - S.O. ADMIN	4,988	0.611575	7,262		7,262	235	7,497
402000 LAW ENF SVCS	162,260	19.894581	236,249		236,249	7,678	243,927
402000 DISTRICT PATROL	194,073	23.795157	282,600		282,600	9,266	291,866
402000 LOL - LAW ENF SVCS	94,352	11.568430	137,373		137,373	4,462	141,835
403000 JAIL	11,787	1.445195	17,163		17,163	559	17,722
403000 LOL - JAIL	1,131	0.138671	1,645		1,645	51	1,696
406065 CORNELIUS LAW ENF SVCS	2,702	0.331290	3,934		3,934	127	4,061
409000 FORFEITURES	12,890	1.580434	18,766		18,766	606	19,372
451000 DISTRICT ATTORNEY	150	0.018391	218		218	4	222
501000 JUVENILE	26,068	3.196179	37,952		37,952	1,235	39,187
504000 JUVENILE GRANTS	807	0.098946	1,174		1,174	35	1,209
505000 STATE HIGH-RISK PREVENT	150	0.018391	218		218	4	222
551000 COMMUNITY CORRECTIONS	6,756	0.828348	9,836		9,836	318	10,154
601000 LONG RANGE PLANNING	497	0.060937	723		723	22	745
602000 CURRENT PLANNING	673	0.082516	981		981	28	1,009
602000 BUILDING SERVICES	42,963	5.267662	62,552		62,552	2,031	64,583
603000 ENGINEERING	27,660	3.391372	40,272		40,272	1,308	41,580
603000 SURVEY PUBLIC LAND CNR	823	0.100907	1,197		1,197	35	1,232
604000 LUT ADMINISTRATION	150	0.018391	218		218	4	222
605000 CAPITAL PROJECT MGMT	19,769	2.423863	28,783		28,783	932	29,715
606000 LUT OPS & MAINT	116,684	14.306540	169,888		169,888	5,521	175,409
651000 HOUSING SERVICES	150	0.018391	218		218	4	222
701000 EMERGENCY MEDICAL SVCS	150	0.018391	218		218	4	222
703000 PUBLIC HEALTH	23,226	2.847723	33,817		33,817	1,098	34,915
704000 HHS ADMINISTRATION	150	0.018391	218		218	4	222
705000 CHILDREN & FAMILY SVCS	150	0.018391	218		218	4	222
706000 HUMAN SERVICES	3,464	0.424719	5,044		5,044	162	5,206
708500 HEALTH SHARE OREGON	150	0.018391	218		218	4	222
709000 ANIMAL SERVICES	15,473	1.897133	22,528		22,528	728	23,256
752000 AGENCY ON AGING	150	0.018391	218		218	4	222
851000 LAW LIBRARY	150	0.018391	218		218	4	222
901000 COMMUNITY DEVELOPMENT	1,069	0.131069	1,556		1,556	49	1,605
961000 WATERMASTER	1,100	0.134870	1,600		1,600	50	1,650
971000 COOP LIBRARY SERVICES	10,263	1.258339	14,940		14,940	482	15,422
981000 FAIR COMPLEX	886	0.108632	1,289		1,289	41	1,330

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
Schedule .4 Total for AUTO INSURANCE	815,599	100.000000	1,187,500		1,187,500	37,874	1,225,374

Allocation Basis: Based On Reported Losses And Milages

Allocation Source: Risk Services Admin

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
101000 BOARD OF COMMIS	4,345	3,053	1,074	218
151000 ADMIN OFFICE	16,978	12,211	4,549	218
201000 COUNTY COUNSEL	16,921	11,872	4,831	218
251000 COUNTY AUDITOR	3,997	2,713	1,284	0
301000 ELECTIONS	10,042	9,820	0	222
302000 ASSESSMENT & TAXATION	93,883	72,982	18,996	1,905
311000 COMMUNITY ENGAGEMENT	5,231	4,211	798	222
321000 COUNTY EMERGENCY MGMT	8,934	4,411	2,546	1,977
351010 SS-ADMIN	8,908	4,411	4,279	218
351015 RISK SVC ADMIN	5,428	5,428	0	0
351500 FINANCIAL MGMT	17,451	12,889	4,344	218
352000 HUMAN RESOURCE	28,010	22,727	5,065	218
352500 INFO TECHNOLOGY SVCS	90,102	74,284	14,585	1,233
353000 PURCHASING	4,265	3,393	654	218
353500 FACILITIES MANAGEMENT	122,527	90,566	14,706	17,255
354000 FLEET MANAGEMENT	24,172	20,349	2,287	1,536
354500 INTERNAL SERVICES	16,402	7,715	5,775	2,912
356005 PARKS	37,682	13,332	11,449	12,901
356010 METZGER PARK	5,671	699	4,972	0
401000 SHERIFF'S OFFICE ADMIN	145,950	85,262	55,406	5,282
401000 LOL - S.O. ADMIN	42,609	33,683	1,429	7,497
402000 LAW ENF SVCS	638,401	378,595	15,879	243,927
402000 DISTRICT PATROL	735,320	425,400	18,054	291,866
402000 LOL - LAW ENF SVCS	341,144	190,170	9,139	141,835
403000 JAIL	655,064	385,609	251,733	17,722
403000 JAIL COMMISSARY	872	699	173	0
403000 LOL - JAIL	45,168	41,401	2,071	1,696
403500 JAIL HEALTH CARE	166	0	166	0
406005 TRI-MET CONTRACT	4,561	4,561	0	0
406065 CORNELIUS LAW ENF SVCS	4,061	0	0	4,061
409000 FORFEITURES	19,372	0	0	19,372
451000 DISTRICT ATTORNEY	96,342	72,630	23,490	222
451000 LOL-DISTRICT ATTORNEY	21,426	19,644	1,782	0
501000 JUVENILE	99,728	43,511	17,030	39,187
501000 LOL-JUVENILE	11,492	10,174	1,318	0
502000 CONCILIATION PROGRAM	6,166	5,616	550	0
503000 JUVENILE ADMIN	14,879	13,332	1,547	0
504000 JUVENILE GRANTS	7,707	5,616	882	1,209
505000 STATE HIGH-RISK PREVENT	11,084	8,068	2,794	222
551000 COMMUNITY CORRECTIONS	291,770	231,225	50,391	10,154
551500 LOL COMM CORRECTIONS	78,210	53,333	24,877	0
601000 LONG RANGE PLANNING	22,548	18,593	3,210	745
602000 CURRENT PLANNING	20,804	16,137	3,658	1,009
602000 BUILDING SERVICES	244,166	163,509	16,074	64,583
603000 ENGINEERING	148,734	97,897	9,257	41,580
603000 SURVEY PUBLIC LAND CNR	10,161	8,771	158	1,232
603000 SURVEY	11,716	9,820	1,896	0
604000 LUT ADMINISTRATION	50,104	41,751	8,131	222
604500 ROAD FUND ADMIN	866	0	866	0
605000 CAPITAL PROJECT MGMT	77,417	37,192	10,510	29,715
606000 LUT OPS & MAINT	499,545	309,122	15,014	175,409
651000 HOUSING SERVICES	46,451	40,345	5,884	222

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 357010 LIABILITY INSUR

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
701000 EMERGENCY MEDICAL SVCS	3,797	3,153	422	222
703000 PUBLIC HEALTH	148,168	97,542	15,711	34,915
704000 HHS ADMINISTRATION	20,565	10,524	9,819	222
705000 CHILDREN & FAMILY SVCS	7,937	7,715	0	222
706000 HUMAN SERVICES	47,654	36,489	5,959	5,206
706500 Developmental Disabilities Servic	59,168	54,387	4,781	0
708500 HEALTH SHARE OREGON	29,241	27,714	1,305	222
708900 MH URGENT CARE CTR	1,854	0	1,854	0
709000 ANIMAL SERVICES	51,455	19,644	8,555	23,256
751000 VETERANS SERVICES	11,731	11,226	505	0
752000 AGENCY ON AGING	14,761	14,034	505	222
801000 WASH CO JUSTICE COURT	9,419	5,261	4,158	0
851000 LAW LIBRARY	5,914	2,103	3,589	222
901000 COMMUNITY DEVELOPMENT	13,453	11,576	272	1,605
902000 HOME FUND	10,580	10,524	56	0
903000 AIR QUALITY	3,916	3,860	56	0
951000 AGRICULTURE	1,191	0	1,191	0
961000 WATERMASTER	4,778	1,402	1,726	1,650
971000 COOP LIBRARY SERVICES	55,393	35,786	4,185	15,422
971015 WEST SLOPE LIBRARY	10,420	4,561	5,859	0
981000 FAIR COMPLEX	34,603	15,434	17,839	1,330
STATE COURTS	79,402	0	79,402	0
VISION ACTION NETWORK	763	0	763	0
WCCCA (911 Center)	325	0	325	0
Direct Bill	0	0	0	0
Total	5,551,441	3,501,667	824,400	1,225,374

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 401000 SHERIFF'S OFFICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,729,739			5,729,739
Deductions:				
CAPITAL OUTLAY	-109,200			
Total Deductions:	<u>-109,200</u>			<u>-109,200</u>
Inbound Costs:				
101000 BOARD OF COMMIS	5,811	6,476	12,287	
151000 ADMIN OFFICE	28,152	4,882	33,034	
201000 COUNTY COUNSEL	357,618	44,463	402,081	
251000 COUNTY AUDITOR	11,695	1,413	13,108	
321000 COUNTY EMERGENCY MGMT	8,303	1,774	10,077	
351010 SS-ADMIN	5,255	1,197	6,452	
351500 FINANCIAL MGMT	30,497	3,636	34,133	
352000 HUMAN RESOURCE	60,963	6,958	67,921	
352500 INFO TECHNOLOGY SVCS	363,601	51,532	415,133	
353000 PURCHASING	18,745	1,173	19,918	
353500 FACILITIES MANAGEMENT	1,073,339	70,133	1,143,472	
357010 LIABILITY INSUR	141,110	4,840	145,950	
BUILDING DEBT INTEREST		1,085	1,085	
BUILDING DEPRECIATION		222,453	222,453	
Total Allocated Additions:	<u>2,105,089</u>	<u>422,015</u>	<u>2,527,104</u>	<u>2,527,104</u>
Total To Be Allocated:	<u>7,725,628</u>	<u>422,015</u>		<u>8,147,643</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	5,198,491	0	1,504,964	1,319,897	1,101,560
MATERIALS & SERVICES	841,385	0	142,615	82,708	545,722
OTHER EXPENDITURES	34,517	0	0	0	23,012
INTERFUND EXPENSES	31,512	0	31,512	0	0
*CAPITAL OUTLAY	109,200	0	0	0	0
LESS: REVENUE	(485,366)	1	(42,470)	(414,891)	(28,006)
Departmental Total					
Expenditures Per Financial Statement	5,729,739				
Deductions					
*Total Disallowed Costs	(109,200)	0	0	0	0
Functional Cost	5,620,539	1	1,636,621	987,714	1,642,288
Allocation Step 1					
Inbound - All Others	2,105,089	2,105,089	0	0	0
Reallocate Admin Costs		(2,105,090)	612,974	369,933	615,097
Unallocated Costs	0	0	0	0	0
1st Allocation	7,725,628	0	2,249,595	1,357,647	2,257,385
Allocation Step 2					
Inbound - All Others	422,015	422,015	0	0	0
Reallocate Admin Costs		(422,015)	122,888	74,166	123,300
Unallocated Costs	0	0	0	0	0
2nd Allocation	422,015	0	122,888	74,166	123,300
Total For 401000 SHERIFF'S OFFICE ADMIN					
Schedule .3 Total	8,147,643	0	2,372,483	1,431,813	2,380,685

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 401000 SHERIFF'S OFFICE ADMIN

	LAW ENFORCEMENT	PROF. STANDARDS
<hr/>		
Other Expense & Cost		
PERSONNEL SERVICES	559,877	712,193
MATERIALS & SERVICES	24,905	45,435
OTHER EXPENDITURES	0	11,505
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
LESS: REVENUE	0	0
 Departmental Total		
Expenditures Per Financial Statement		
 Deductions		
*Total Disallowed Costs	0	0
 Functional Cost	584,782	769,133
 Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	219,021	288,065
Unallocated Costs	0	0
1st Allocation	803,803	1,057,198
 Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	43,911	57,750
Unallocated Costs	0	0
2nd Allocation	43,911	57,750
 Total For 401000 SHERIFF'S OFFICE ADMIN		
Schedule .3 Total	847,714	1,114,948

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	2,368,447	2.233454	50,237		50,237	2,738	52,975
402000 DISTRICT PATROL	30,040,855	28.328634	637,276		637,276	34,813	672,089
402000 LOL - LAW ENF SVCS	13,504,447	12.734742	286,478		286,478	15,649	302,127
402005 GF PATROL OPERATIONS	12,579,791	11.862788	266,867		266,867	14,575	281,442
402010 GF INVESTIGATIONS	7,096,730	6.692242	150,546		150,546	8,215	158,761
402015 GF RECORDS	1,955,919	1.844439	41,489		41,489	2,258	43,747
402020 GF PUBLIC AFFAIRS	1,037,243	0.978124	22,002		22,002	1,194	23,196
402030 GF CIVIL	1,387,558	1.308472	29,434		29,434	1,596	31,030
402035 GF PERMITS	501,166	0.472601	10,629		10,629	570	11,199
402040 GF FORENSICS	460,275	0.434041	9,759		9,759	522	10,281
402045 GF EVIDENCE	491,455	0.463444	10,422		10,422	560	10,982
402050 SO Service Admin	510,426	0.481334	10,824		10,824	582	11,406
403000 JAIL	30,620,760	28.875484	649,623		649,623	35,584	685,207
403000 LOL - JAIL	3,489,065	3.290201	74,009		74,009	4,032	78,041
Schedule .4 Total for EXEC ADMIN	106,044,137	100.000000	2,249,595		2,249,595	122,888	2,372,483

Allocation Basis: SO Budgeted Appropriations
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - BUSINESS ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	15.00	2.551020	34,628		34,628	1,885	36,513
402000 DISTRICT PATROL	143.60	24.421769	331,554		331,554	18,102	349,656
402000 LOL - LAW ENF SVCS	62.75	10.671769	144,886		144,886	7,910	152,796
402005 GF PATROL OPERATIONS	66.00	11.224490	152,387		152,387	8,319	160,706
402010 GF INVESTIGATIONS	36.00	6.122449	83,120		83,120	4,529	87,649
402015 GF RECORDS	18.65	3.171769	43,059		43,059	2,343	45,402
402020 GF PUBLIC AFFAIRS	6.50	1.105442	15,003		15,003	812	15,815
402030 GF CIVIL	11.00	1.870748	25,393		25,393	1,377	26,770
402035 GF PERMITS	4.75	0.807823	10,963		10,963	590	11,553
402040 GF FORENSICS	2.50	0.425170	5,768		5,768	305	6,073
402045 GF EVIDENCE	4.00	0.680272	9,234		9,234	494	9,728
402050 SO Service Admin	3.00	0.510204	6,919		6,919	366	7,285
403000 JAIL	198.75	33.801021	458,947		458,947	25,187	484,134
403000 LOL - JAIL	15.50	2.636054	35,786		35,786	1,947	37,733
Schedule .4 Total for BUSINESS ADMIN	588.00	100.000000	1,357,647		1,357,647	74,166	1,431,813

Allocation Basis: Number Of S.O. Regular Employees (FTE)
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1.405152	31,716		31,716	1,725	33,441
402000 DISTRICT PATROL	122.00	28.571429	644,968		644,968	35,216	680,184
402000 LOL - LAW ENF SVCS	46.00	10.772834	243,182		243,182	13,280	256,462
402005 GF PATROL OPERATIONS	65.00	15.222482	343,630		343,630	18,766	362,396
402010 GF INVESTIGATIONS	31.00	7.259953	163,884		163,884	8,952	172,836
402020 GF PUBLIC AFFAIRS	1.00	0.234192	5,286		5,286	280	5,566
402050 SO Service Admin	1.00	0.234192	5,286		5,286	280	5,566
403000 JAIL	143.00	33.489462	755,997		755,997	41,340	797,337
403000 LOL - JAIL	12.00	2.810304	63,436		63,436	3,461	66,897
Schedule .4 Total for TRAINING	427.00	100.000000	2,257,385		2,257,385	123,300	2,380,685

Allocation Basis: Number Of S.O. Certified Employees
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	122.00	46.212122	371,457		371,457	20,321	391,778
402000 LOL - LAW ENF SVCS	46.00	17.424242	140,060		140,060	7,648	147,708
402005 GF PATROL OPERATIONS	65.00	24.621212	197,904		197,904	10,797	208,701
402010 GF INVESTIGATIONS	31.00	11.742424	94,382		94,382	5,145	99,527
Schedule .4 Total for LAW ENFORCEMENT TECH	264.00	100.000000	803,803		803,803	43,911	847,714

Allocation Basis: Number Of S.O. Certified Employees
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .4 - Detail Activity Allocations
For Department 401000 SHERIFF'S OFFICE ADMIN

Activity - PROF. STANDARDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	15.00	2.551020	26,966		26,966	1,466	28,432
402000 DISTRICT PATROL	143.60	24.421769	258,185		258,185	14,089	272,274
402000 LOL - LAW ENF SVCS	62.75	10.671769	112,817		112,817	6,161	118,978
402005 GF PATROL OPERATIONS	66.00	11.224490	118,662		118,662	6,475	125,137
402010 GF INVESTIGATIONS	36.00	6.122449	64,725		64,725	3,527	68,252
402015 GF RECORDS	18.65	3.171769	33,525		33,525	1,825	35,350
402020 GF PUBLIC AFFAIRS	6.50	1.105442	11,683		11,683	625	12,308
402030 GF CIVIL	11.00	1.870748	19,777		19,777	1,066	20,843
402035 GF PERMITS	4.75	0.807823	8,535		8,535	457	8,992
402040 GF FORENSICS	2.50	0.425170	4,492		4,492	236	4,728
402045 GF EVIDENCE	4.00	0.680272	7,186		7,186	380	7,566
402050 SO Service Admin	3.00	0.510204	5,392		5,392	287	5,679
403000 JAIL	198.75	33.801021	357,385		357,385	19,643	377,028
403000 LOL - JAIL	15.50	2.636054	27,868		27,868	1,513	29,381
Schedule .4 Total for PROF. STANDARDS	588.00	100.000000	1,057,198		1,057,198	57,750	1,114,948

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

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	151,361	52,975	36,513	33,441	0
402000 DISTRICT PATROL	2,365,981	672,089	349,656	680,184	391,778
402000 LOL - LAW ENF SVCS	978,071	302,127	152,796	256,462	147,708
402005 GF PATROL OPERATIONS	1,138,382	281,442	160,706	362,396	208,701
402010 GF INVESTIGATIONS	587,025	158,761	87,649	172,836	99,527
402015 GF RECORDS	124,499	43,747	45,402	0	0
402020 GF PUBLIC AFFAIRS	56,885	23,196	15,815	5,566	0
402030 GF CIVIL	78,643	31,030	26,770	0	0
402035 GF PERMITS	31,744	11,199	11,553	0	0
402040 GF FORENSICS	21,082	10,281	6,073	0	0
402045 GF EVIDENCE	28,276	10,982	9,728	0	0
402050 SO Service Admin	29,936	11,406	7,285	5,566	0
403000 JAIL	2,343,706	685,207	484,134	797,337	0
403000 LOL - JAIL	212,052	78,041	37,733	66,897	0
Direct Bill	0	0	0	0	0
Total	8,147,643	2,372,483	1,431,813	2,380,685	847,714

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 401000 SHERIFF'S OFFICE ADMIN

Receiving Department	PROF. STANDARDS
401000 LOL - S.O. ADMIN	28,432
402000 DISTRICT PATROL	272,274
402000 LOL - LAW ENF SVCS	118,978
402005 GF PATROL OPERATIONS	125,137
402010 GF INVESTIGATIONS	68,252
402015 GF RECORDS	35,350
402020 GF PUBLIC AFFAIRS	12,308
402030 GF CIVIL	20,843
402035 GF PERMITS	8,992
402040 GF FORENSICS	4,728
402045 GF EVIDENCE	7,566
402050 SO Service Admin	5,679
403000 JAIL	377,028
403000 LOL - JAIL	29,381
Direct Bill	0
Total	<u>1,114,948</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 403005 JAIL ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,454,838			1,454,838
Inbound Costs:				
352500 INFO TECHNOLOGY SVCS	13,296	1,734	15,030	
Total Allocated Additions:	13,296	1,734	15,030	15,030
Total To Be Allocated:	1,468,134	1,734		1,469,868

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 403005 JAIL ADMIN

	Total	G&A	JAIL ADMIN.
Other Expense & Cost			
PERSONAL SERVICES	1,236,966	0	1,236,966
MATLS & SUPPLIES	195,572	0	195,572
INTERFUND EXPENSES	22,500	0	22,500
LESS REVENUE	(200)	0	(200)
Departmental Total			
Expenditures Per Financial Statement	1,454,838		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,454,838	0	1,454,838
Allocation Step 1			
Inbound - All Others	13,296	13,296	0
Reallocate Admin Costs		(13,296)	13,296
Unallocated Costs	0	0	0
1st Allocation	1,468,134	0	1,468,134
Allocation Step 2			
Inbound - All Others	1,734	1,734	0
Reallocate Admin Costs		(1,734)	1,734
Unallocated Costs	0	0	0
2nd Allocation	1,734	0	1,734
Total For 403005 JAIL ADMIN			
Schedule .3 Total	1,469,868	0	1,469,868

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.482509	7,083		7,083	7	7,090
403000 LOL - JAIL	15.50	7.478890	109,801		109,801	129	109,930
403010 JAIL HOUSING	111.75	53.920386	791,623		791,623	937	792,560
403025 JAIL INTAKE/RELEASE	79.00	38.118215	559,627		559,627	661	560,288
Schedule .4 Total for JAIL ADMIN.	207.25	100.000000	1,468,134		1,468,134	1,734	1,469,868

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

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 403005 JAIL ADMIN

Receiving Department	Total	JAIL ADMIN.
403000 JAIL COMMISSARY	7,090	7,090
403000 LOL - JAIL	109,930	109,930
403010 JAIL HOUSING	792,560	792,560
403025 JAIL INTAKE/RELEASE	560,288	560,288
Direct Bill	0	0
Total	<u>1,469,868</u>	<u>1,469,868</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 503000 JUVENILE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,628,510			1,628,510
Inbound Costs:				
101000 BOARD OF COMMIS	1,910	2,126	4,036	
151000 ADMIN OFFICE	9,366	1,615	10,981	
251000 COUNTY AUDITOR	3,092	370	3,462	
321000 COUNTY EMERGENCY MGMT	2,729	578	3,307	
351010 SS-ADMIN	1,868	421	2,289	
351500 FINANCIAL MGMT	6,131	728	6,859	
352000 HUMAN RESOURCE	21,198	2,420	23,618	
352500 INFO TECHNOLOGY SVCS	96,461	13,899	110,360	
353000 PURCHASING	509	25	534	
353500 FACILITIES MANAGEMENT	30,023	1,927	31,950	
357010 LIABILITY INSUR	14,386	493	14,879	
503000 JUVENILE ADMIN		185,065	185,065	
BUILDING DEPRECIATION		6,135	6,135	
Total Allocated Additions:	<u>187,673</u>	<u>215,802</u>	403,475	403,475
Total To Be Allocated:	<u>1,816,183</u>	<u>215,802</u>		<u>2,031,985</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 503000 JUVENILE ADMIN

	Total	G&A	JUVENILE ADMIN
Other Expense & Cost			
PERSONNEL SERVICES	1,598,410	0	1,598,410
MATERIALS & SERVICES	29,100	0	29,100
OTHER EXPENSES	1,000	0	1,000
INTERFUND EXPENSES	0	0	0
Departmental Total			
Expenditures Per Financial Statement	1,628,510		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	1,628,510	0	1,628,510
Allocation Step 1			
Inbound - All Others	187,673	187,673	0
Reallocate Admin Costs		(187,673)	187,673
Unallocated Costs	0	0	0
1st Allocation	1,816,183	0	1,816,183
Allocation Step 2			
Inbound - All Others	215,802	215,802	0
Reallocate Admin Costs		(215,802)	215,802
Unallocated Costs	0	0	0
2nd Allocation	215,802	0	215,802
Total For 503000 JUVENILE ADMIN			
Schedule .3 Total	2,031,985	0	2,031,985

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	6,718.00	67.180000	1,220,147		1,220,147	161,507	1,381,654
501005 LOL-JUVENILE BASIC SVCS	340.00	3.400000	61,749		61,749	8,159	69,908
501010 JUVENILE SHELTER CARE	199.00	1.990000	36,138		36,138	4,771	40,909
501015 JUV SECURE DETENTION	438.00	4.380000	79,547		79,547	10,517	90,064
501025 HOME DETENTION	43.00	0.430000	7,806		7,806	1,029	8,835
502000 CONCILIATION PROGRAM	103.00	1.030000	18,702		18,702	2,462	21,164
503000 JUVENILE ADMIN	1,019.00	10.190000	185,065		185,065		185,065
504005 DOWNSIZING	291.00	2.910000	52,845		52,845	6,985	59,830
504020 JUVENILE RESTITUTION	270.00	2.700000	49,035		49,035	6,481	55,516
505015 SUBSTANCE ABUSE PROGRAMS	377.00	3.770000	68,469		68,469	9,054	77,523
505020 COMM & VICTIM SVCS	59.00	0.590000	10,713		10,713	1,407	12,120
505025 SHELTER CARE SUPPLEMENT	143.00	1.430000	25,967		25,967	3,430	29,397
Schedule .4 Total for JUVENILE ADMIN	10,000.00	100.000000	1,816,183		1,816,183	215,802	2,031,985

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 503000 JUVENILE ADMIN

Receiving Department	Total	JUVENILE ADMIN
501005 JUVENILE BASIC SERVICES	1,381,654	1,381,654
501005 LOL-JUVENILE BASIC SVCS	69,908	69,908
501010 JUVENILE SHELTER CARE	40,909	40,909
501015 JUV SECURE DETENTION	90,064	90,064
501025 HOME DETENTION	8,835	8,835
502000 CONCILIATION PROGRAM	21,164	21,164
503000 JUVENILE ADMIN	185,065	185,065
504005 DOWNSIZING	59,830	59,830
504020 JUVENILE RESTITUTION	55,516	55,516
505015 SUBSTANCE ABUSE PROGRAMS	77,523	77,523
505020 COMM & VICTIM SVCS	12,120	12,120
505025 SHELTER CARE SUPPLEMENT	29,397	29,397
Direct Bill	0	0
Total	<u>2,031,985</u>	<u>2,031,985</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 703030 PUBLIC HEALTH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	748,041			748,041
Deductions:				
51495 TELEPHONE MONTHLY	1,256			
51515 OFFICE SPACE	8,689			
INTRADEPT CHARGES	82,668			
CAPITAL OUTLAY	0			
Total Deductions:	<u>92,613</u>			92,613
Inbound Costs:				
703030 PUBLIC HEALTH		50,660	50,660	
704005 HHS ADMIN		33,987	33,987	
Total Allocated Additions:		<u>84,647</u>	84,647	84,647
Total To Be Allocated:	<u>840,654</u>	<u>84,647</u>		<u>925,301</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 703030 PUBLIC HEALTH

	Total	G&A	DEPT ADMIN	PROF. SERVICES
Wages & Benefits				
SALARIES & WAGES	262,537	0	262,537	0
FRINGE BENEFITS	135,654	0	135,654	0
Other Expense & Cost				
51285 PROFESSIONAL SVCS	345,000	0	0	345,000
*51495 TELEPHONE MONTHLY	(1,256)	0	0	0
*51515 OFFICE SPACE	(8,689)	0	0	0
OTHER MATERIALS & SUPPLIES	95,963	0	95,963	0
OTHER SPEC EXPENSES	1,500	0	1,500	0
INTERDEPT CHARGES	0	0	0	0
*INTRADEPT CHARGES	(82,668)	0	0	0
*CAPITAL OUTLAY	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	748,041			
Deductions				
*Total Disallowed Costs	92,613	0	0	0
Functional Cost				
	840,654	0	495,654	345,000
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	840,654	0	495,654	345,000
Allocation Step 2				
Inbound - All Others	84,647	84,647	0	0
Reallocate Admin Costs		(84,647)	49,908	34,739
Unallocated Costs	0	0	0	0
2nd Allocation	84,647	0	49,908	34,739
Total For 703030 PUBLIC HEALTH				
Schedule .3 Total	925,301	0	545,562	379,739

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	3.71	3.710000	18,389		18,389	1,967	20,356
703005 ENVIRONMENT HEALTH	17.29	17.290000	85,699		85,699	9,165	94,864
703010 COMMUNICABLE DISEASE	21.90	21.900000	108,548		108,548	11,605	120,153
703015 MEDICAL EXAMINER	3.50	3.500000	17,348		17,348	1,855	19,203
703025 MATERNAL & CHILD HEALTH	16.94	16.940000	83,964		83,964	8,979	92,943
703030 PUBLIC HEALTH	5.84	5.840000	28,946		28,946		28,946
703035 HEPP	4.04	4.040000	20,024		20,024	2,142	22,166
703040 VITAL RECORDS	2.73	2.730000	13,531		13,531	1,447	14,978
703045 WIC	20.87	20.870000	103,443		103,443	11,062	114,505
703050 PH Emergency Preparedness	3.18	3.180000	15,762		15,762	1,686	17,448
Schedule .4 Total for DEPT ADMIN	100.00	100.000000	495,654		495,654	49,908	545,562

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

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	17.29	18.633473	64,285		64,285	6,908	71,193
703010 COMMUNICABLE DISEASE	21.90	23.601682	81,427		81,427	8,750	90,177
703025 MATERNAL & CHILD HEALTH	16.94	18.256278	62,984		62,984	6,768	69,752
703030 PUBLIC HEALTH	5.84	6.293782	21,714		21,714		21,714
703035 HEPP	4.04	4.353917	15,021		15,021	1,614	16,635
703040 VITAL RECORDS	2.73	2.942127	10,150		10,150	1,091	11,241
703045 WIC	20.87	22.491648	77,596		77,596	8,338	85,934
703050 PH Emergency Preparedness	3.18	3.427093	11,823		11,823	1,270	13,093
Schedule .4 Total for PROF. SERVICES	92.79	100.000000	345,000		345,000	34,739	379,739

Allocation Basis: Allocation Weighted @75% FTE & 25% Budget Appropriation
Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 703030 PUBLIC HEALTH

Receiving Department	Total	DEPT ADMIN	PROF. SERVICES
701000 EMERGENCY MEDICAL SVCS	20,356	20,356	0
703005 ENVIRONMENT HEALTH	166,057	94,864	71,193
703010 COMMUNICABLE DISEASE	210,330	120,153	90,177
703015 MEDICAL EXAMINER	19,203	19,203	0
703025 MATERNAL & CHILD HEALTH	162,695	92,943	69,752
703030 PUBLIC HEALTH	50,660	28,946	21,714
703035 HEPP	38,801	22,166	16,635
703040 VITAL RECORDS	26,219	14,978	11,241
703045 WIC	200,439	114,505	85,934
703050 PH Emergency Preparedness	30,541	17,448	13,093
Direct Bill	0	0	0
Total	925,301	545,562	379,739

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 704005 HHS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>2,164,797</u>			2,164,797
Total To Be Allocated:	<u>2,164,797</u>			<u>2,164,797</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 704005 HHS ADMIN

	Total	G&A	DEPT ADMIN	HHS DIRECTOR**
Wages & Benefits				
SALARIES & WAGES	1,317,385	0	1,317,385	0
FRINGE BENEFITS	692,820	0	692,820	0
Other Expense & Cost				
MATERIALS & SUPPLIES	147,092	0	147,092	0
OTHER SPEC EXPENSES	7,500	0	7,500	0
Departmental Total				
Expenditures Per Financial Statement	2,164,797			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	2,164,797	0	2,164,797	0
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,164,797	0	2,164,797	0
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 704005 HHS ADMIN				
Schedule .3 Total	2,164,797	0	2,164,797	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	0.98	0.980000	21,215		21,215		21,215
703005 ENVIRONMENT HEALTH	5.06	5.060000	109,539		109,539		109,539
703010 COMMUNICABLE DISEASE	6.23	6.230000	134,867		134,867		134,867
703015 MEDICAL EXAMINER	1.03	1.030000	22,297		22,297		22,297
703020 SOLID WASTE & RECYCLING	3.95	3.950000	85,509		85,509		85,509
703025 MATERNAL & CHILD HEALTH	4.67	4.670000	101,096		101,096		101,096
703030 PUBLIC HEALTH	1.57	1.570000	33,987		33,987		33,987
703035 HEPP	1.17	1.170000	25,328		25,328		25,328
703040 VITAL RECORDS	0.82	0.820000	17,751		17,751		17,751
703045 WIC	6.23	6.230000	134,867		134,867		134,867
703050 PH Emergency Preparedness	0.92	0.920000	19,916		19,916		19,916
704000 HHS ADMINISTRATION	3.70	3.700000	80,097		80,097		80,097
705000 CHILDREN & FAMILY SVCS	2.46	2.460000	53,254		53,254		53,254
706000 HUMAN SERVICES	0.54	0.540000	11,690		11,690		11,690
706010 MENTAL HEALTH SERVICES	12.63	12.630000	273,414		273,414		273,414
706015 CHILDREN'S HUMAN SERVICES	1.26	1.260000	27,276		27,276		27,276
706020 ALCOHOL & DRUG SERVICES	3.23	3.230000	69,923		69,923		69,923
706025 DEVELOP DISABILIT	0.46	0.460000	9,958		9,958		9,958
706500 Developmental Disabilities Servic	19.25	19.250000	416,725		416,725		416,725
708500 HEALTH SHARE OREGON	9.88	9.880000	213,882		213,882		213,882
709000 ANIMAL SERVICES	6.07	6.070000	131,403		131,403		131,403
751000 VETERANS SERVICES	2.58	2.580000	55,852		55,852		55,852
752000 AGENCY ON AGING	5.31	5.310000	114,951		114,951		114,951
Schedule .4 Total for DEPT ADMIN	100.00	100.000000	2,164,797		2,164,797	0	2,164,797

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

Allocation Source: FY 19-20 Adopted Budget

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department 704005 HHS ADMIN**

Receiving Department	Total	DEPT ADMIN
701000 EMERGENCY MEDICAL SVCS	21,215	21,215
703005 ENVIRONMENT HEALTH	109,539	109,539
703010 COMMUNICABLE DISEASE	134,867	134,867
703015 MEDICAL EXAMINER	22,297	22,297
703020 SOLID WASTE & RECYCLING	85,509	85,509
703025 MATERNAL & CHILD HEALTH	101,096	101,096
703030 PUBLIC HEALTH	33,987	33,987
703035 HEPP	25,328	25,328
703040 VITAL RECORDS	17,751	17,751
703045 WIC	134,867	134,867
703050 PH Emergency Preparedness	19,916	19,916
704000 HHS ADMINISTRATION	80,097	80,097
705000 CHILDREN & FAMILY SVCS	53,254	53,254
706000 HUMAN SERVICES	11,690	11,690
706010 MENTAL HEALTH SERVICES	273,414	273,414
706015 CHILDREN'S HUMAN SERVICES	27,276	27,276
706020 ALCOHOL & DRUG SERVICES	69,923	69,923
706025 DEVELOP DISABILIT	9,958	9,958
706500 Developmental Disabilities Servic	416,725	416,725
708500 HEALTH SHARE OREGON	213,882	213,882
709000 ANIMAL SERVICES	131,403	131,403
751000 VETERANS SERVICES	55,852	55,852
752000 AGENCY ON AGING	114,951	114,951
Direct Bill	0	0
Total	2,164,797	2,164,797

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department 706005 HUMAN SVCS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,162,071			1,162,071
Deductions:				
51495 - Telephone monthly-internal	0			
51515 - Office Space-internal	0			
51285 - Services Professional Services	-72,376			
51340 - Lease and rentals	0			
51525 - Fleet -Internal	0			
53010 - Interdpt chg-indirect charges	-387,173			
53030 - Interdpt chg-ITS capital	-1,000			
53505 - Intradpt chg - General	0			
53510 - Intradpt chg-Departmental	-298,133			
CAPITAL OUTLAY	0			
Total Deductions:	-758,682			-758,682
Total To Be Allocated:	403,389			403,389

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department 706005 HUMAN SVCS ADMIN

	Total	G&A	HSO ADMIN	DEPT ADMIN**
Wages & Benefits				
SALARIES & WAGES	240,845	0	0	240,845
FRINGE BENEFITS	113,484	0	0	113,484
Other Expense & Cost				
*51495 - Telephone monthly-internal	0	0	0	0
*51515 - Office Space-internal	0	0	0	0
*51285 - Services Professional Services	72,376	0	0	0
*51340 - Lease and rentals	0	0	0	0
*51525 - Fleet -Internal	0	0	0	0
OTHER MATERIALS & SUPPLIES	45,681	0	0	45,681
OTHER EXPENDITURES	500	0	0	500
INTERFUND EXPENSES	0	0	0	0
*53010 - Interdpt chg-indirect charges	387,173	0	0	0
53025 - Interdpt chg-storage space - arch	2,879	0	0	2,879
*53030 - Interdpt chg-ITS capital	1,000	0	0	0
*53505 - Intradpt chg - General	0	0	0	0
*53510 - Intradpt chg-Departmental	298,133	0	0	0
*CAPITAL OUTLAY	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,162,071			
Deductions				
*Total Disallowed Costs	(758,682)	0	0	0
Functional Cost	403,389	0	0	403,389
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	(403,389)	0	0	(403,389)
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 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEBT INTEREST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>78,055</u>			78,055
Total To Be Allocated:	<u>78,055</u>			<u>78,055</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEBT INTEREST

	Total	G&A	BLDG DEBT INTEREST
Other Expense & Cost			
Service Center East (Murray Place)	18,687	0	18,687
PSB - City of Hillsboro space	31,629	0	31,629
PSB - Clean Water Services space	27,739	0	27,739
P5 Parking	0	0	0
Departmental Total			
Expenditures Per Financial Statement	78,055		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	78,055	0	78,055
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	78,055	0	78,055
Allocation Step 2			
2nd Allocation	0	0	0
Total For BUILDING DEBT INTEREST			
Schedule .3 Total	78,055	0	78,055

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	300		300		300
151000 ADMIN OFFICE	5,019	1.721258	1,344		1,344		1,344
201000 COUNTY COUNSEL	4,648	1.594024	1,244		1,244		1,244
251000 COUNTY AUDITOR	595	0.204054	159		159		159
301000 ELECTIONS	9,868	3.384215	2,642		2,642		2,642
302000 ASSESSMENT & TAXATION	19,689	6.752312	5,271		5,271		5,271
351010 SS-ADMIN	1,175	0.402964	315		315		315
351500 FINANCIAL MGMT	3,351	1.149220	897		897		897
352000 HUMAN RESOURCE	6,255	2.145143	1,674		1,674		1,674
352500 INFO TECHNOLOGY SVCS	14,911	5.113705	3,992		3,992		3,992
353000 PURCHASING	784	0.268872	210		210		210
353500 FACILITIES MANAGEMENT	15,657	5.369544	4,191		4,191		4,191
354500 INTERNAL SERVICES	6,285	2.155431	1,682		1,682		1,682
401000 SHERIFF'S OFFICE ADMIN	4,052	1.389627	1,085		1,085		1,085
402000 DISTRICT PATROL	9,155	3.139693	2,451		2,451		2,451
402000 LOL - LAW ENF SVCS	1,801	0.617650	482		482		482
451000 DISTRICT ATTORNEY	20,050	6.876117	5,367		5,367		5,367
451000 LOL-DISTRICT ATTORNEY	4,802	1.646839	1,285		1,285		1,285
501000 JUVENILE	14,118	4.841746	3,779		3,779		3,779
501000 LOL-JUVENILE	600	0.205769	161		161		161
551000 COMMUNITY CORRECTIONS	14,422	4.946003	3,861		3,861		3,861
551500 LOL COMM CORRECTIONS	2,716	0.931448	727		727		727
601000 LONG RANGE PLANNING	4,168	1.429409	1,116		1,116		1,116
602000 CURRENT PLANNING	5,093	1.746637	1,363		1,363		1,363
602000 BUILDING SERVICES	8,642	2.963761	2,313		2,313		2,313
603000 SURVEY PUBLIC LAND CNR	1,127	0.386503	302		302		302
603000 SURVEY	1,053	0.361125	282		282		282
604000 LUT ADMINISTRATION	3,250	1.114583	870		870		870
703000 PUBLIC HEALTH	17,844	6.119572	4,777		4,777		4,777
704000 HHS ADMINISTRATION	2,290	0.785352	613		613		613
801000 WASH CO JUSTICE COURT	4,340	1.488396	1,162		1,162		1,162
971000 COOP LIBRARY SERVICES	3,867	1.326182	1,035		1,035		1,035
STATE COURTS	78,842	27.038744	21,103		21,103		21,103
Schedule .4 Total for BLDG DEBT INTEREST	291,589	100.000000	78,055		78,055	0	78,055

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department BUILDING DEBT INTEREST

Receiving Department	Total	BLDG DEBT INTEREST
101000 BOARD OF COMMIS	300	300
151000 ADMIN OFFICE	1,344	1,344
201000 COUNTY COUNSEL	1,244	1,244
251000 COUNTY AUDITOR	159	159
301000 ELECTIONS	2,642	2,642
302000 ASSESSMENT & TAXATION	5,271	5,271
351010 SS-ADMIN	315	315
351500 FINANCIAL MGMT	897	897
352000 HUMAN RESOURCE	1,674	1,674
352500 INFO TECHNOLOGY SVCS	3,992	3,992
353000 PURCHASING	210	210
353500 FACILITIES MANAGEMENT	4,191	4,191
354500 INTERNAL SERVICES	1,682	1,682
401000 SHERIFF'S OFFICE ADMIN	1,085	1,085
402000 DISTRICT PATROL	2,451	2,451
402000 LOL - LAW ENF SVCS	482	482
451000 DISTRICT ATTORNEY	5,367	5,367
451000 LOL-DISTRICT ATTORNEY	1,285	1,285
501000 JUVENILE	3,779	3,779
501000 LOL-JUVENILE	161	161
551000 COMMUNITY CORRECTIONS	3,861	3,861
551500 LOL COMM CORRECTIONS	727	727
601000 LONG RANGE PLANNING	1,116	1,116
602000 CURRENT PLANNING	1,363	1,363
602000 BUILDING SERVICES	2,313	2,313
603000 SURVEY PUBLIC LAND CNR	302	302
603000 SURVEY	282	282
604000 LUT ADMINISTRATION	870	870
703000 PUBLIC HEALTH	4,777	4,777
704000 HHS ADMINISTRATION	613	613
801000 WASH CO JUSTICE COURT	1,162	1,162
971000 COOP LIBRARY SERVICES	1,035	1,035
STATE COURTS	21,103	21,103
Direct Bill	0	0
Total	<u>78,055</u>	<u>78,055</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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 20-21
Based on the Adopted Budget from FY 19-20
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>4,558,596</u>			4,558,596
Total To Be Allocated:	<u>4,558,596</u>			<u>4,558,596</u>

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	G&A	BUILDING & COMPONENT	GF EQUIPMENT
Other Expense & Cost				
BLDG & COMPONENT DEPRECIATION	3,111,556	0	3,111,556	0
GF EQUIPMENT DEPRECIATION	1,447,040	0	0	1,447,040
Departmental Total				
Expenditures Per Financial Statement	4,558,596			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	4,558,596	0	3,111,556	1,447,040
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	4,558,596	0	3,111,556	1,447,040
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For BUILDING DEPRECIATION				
Schedule .3 Total	4,558,596	0	3,111,556	1,447,040

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	1,164	0.141237	4,395		4,395		4,395
151000 ADMIN OFFICE	4,931	0.598314	18,617		18,617		18,617
201000 COUNTY COUNSEL	5,235	0.635201	19,765		19,765		19,765
251000 COUNTY AUDITOR	1,394	0.169144	5,263		5,263		5,263
302000 ASSESSMENT & TAXATION	19,911	2.415947	75,174		75,174		75,174
311000 COMMUNITY ENGAGEMENT	841	0.102045	3,175		3,175		3,175
321000 COUNTY EMERGENCY MGMT	2,762	0.335134	10,428		10,428		10,428
351010 SS-ADMIN	4,641	0.563126	17,522		17,522		17,522
351500 FINANCIAL MGMT	4,710	0.571499	17,783		17,783		17,783
352000 HUMAN RESOURCE	5,490	0.666142	20,727		20,727		20,727
352500 INFO TECHNOLOGY SVCS	15,812	1.918585	59,698		59,698		59,698
353000 PURCHASING	710	0.086149	2,681		2,681		2,681
353500 FACILITIES MANAGEMENT	12,620	1.531277	47,647		47,647		47,647
354000 FLEET MANAGEMENT	2,399	0.291088	9,057		9,057		9,057
354500 INTERNAL SERVICES	6,054	0.734576	22,857		22,857		22,857
356005 PARKS	3,515	0.426501	13,271		13,271		13,271
356010 METZGER PARK	5,212	0.632410	19,678		19,678		19,678
401000 SHERIFF'S OFFICE ADMIN	58,070	7.046056	219,242		219,242		219,242
401000 LOL - S.O. ADMIN	1,500	0.182006	5,663		5,663		5,663
402000 LAW ENF SVCS	16,646	2.019780	62,847		62,847		62,847
402000 DISTRICT PATROL	18,411	2.233941	69,510		69,510		69,510
402000 LOL - LAW ENF SVCS	9,579	1.162290	36,165		36,165		36,165
403000 JAIL	263,663	31.992150	995,454		995,454		995,454
403000 JAIL COMMISSARY	185	0.022447	698		698		698
403000 LOL - JAIL	2,175	0.263909	8,212		8,212		8,212
403500 JAIL HEALTH CARE	177	0.021477	668		668		668
451000 DISTRICT ATTORNEY	24,616	2.986839	92,937		92,937		92,937
451000 LOL-DISTRICT ATTORNEY	1,871	0.227022	7,064		7,064		7,064
501000 JUVENILE	17,849	2.165749	67,388		67,388		67,388
501000 LOL-JUVENILE	1,382	0.167688	5,218		5,218		5,218
502000 CONCILIATION PROGRAM	581	0.070497	2,194		2,194		2,194
503000 JUVENILE ADMIN	1,625	0.197173	6,135		6,135		6,135
504000 JUVENILE GRANTS	929	0.112722	3,507		3,507		3,507
505000 STATE HIGH-RISK PREVENT	2,934	0.356004	11,077		11,077		11,077
551000 COMMUNITY CORRECTIONS	52,813	6.408186	199,394		199,394		199,394
551500 LOL COMM CORRECTIONS	26,074	3.163748	98,442		98,442		98,442
601000 LONG RANGE PLANNING	3,368	0.408664	12,716		12,716		12,716
602000 CURRENT PLANNING	3,833	0.465086	14,471		14,471		14,471
602000 BUILDING SERVICES	16,847	2.044169	63,605		63,605		63,605
603000 ENGINEERING	9,704	1.177457	36,637		36,637		36,637
603000 SURVEY PUBLIC LAND CNR	169	0.020506	638		638		638
603000 SURVEY	1,990	0.241461	7,513		7,513		7,513
604000 LUT ADMINISTRATION	8,523	1.034158	32,178		32,178		32,178
604500 ROAD FUND ADMIN	912	0.110660	3,443		3,443		3,443
605000 CAPITAL PROJECT MGMT	11,017	1.336773	41,594		41,594		41,594
606000 LUT OPS & MAINT	15,743	1.910213	59,437		59,437		59,437
651000 HOUSING SERVICES	6,168	0.748408	23,287		23,287		23,287
701000 EMERGENCY MEDICAL SVCS	445	0.053995	1,680		1,680		1,680
703000 PUBLIC HEALTH	19,077	2.314751	72,025		72,025		72,025
704000 HHS ADMINISTRATION	10,294	1.249046	38,865		38,865		38,865
706000 HUMAN SERVICES	4,877	0.591762	18,413		18,413		18,413

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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
706500 Developmental Disabilities Serv	5,011	0.608021	18,919		18,919		18,919
709000 ANIMAL SERVICES	8,967	1.088031	33,855		33,855		33,855
801000 WASH CO JUSTICE COURT	4,358	0.528788	16,454		16,454		16,454
851000 LAW LIBRARY	3,759	0.456107	14,192		14,192		14,192
961000 WATERMASTER	1,813	0.219984	6,845		6,845		6,845
971000 COOP LIBRARY SERVICES	3,676	0.446036	13,879		13,879		13,879
971015 WEST SLOPE LIBRARY	750	0.091003	2,832		2,832		2,832
STATE COURTS	83,219	10.097567	314,191		314,191		314,191
VISION ACTION NETWORK	804	0.097555	3,035		3,035		3,035
WCCCA (911 Center)	344	0.041740	1,299		1,299		1,299
Schedule .4 Total for BUILDING & COMPONENT	824,149	100.000000	3,111,556		3,111,556	0	3,111,556

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

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
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	15,347	1.060579	15,347		15,347		15,347
302000 ASSESSMENT & TAXATION	18,662	1.289667	18,662		18,662		18,662
321000 COUNTY EMERGENCY MGMT	2,077	0.143534	2,077		2,077		2,077
352500 INFO TECHNOLOGY SVCS	1,214,890	83.956905	1,214,890		1,214,890		1,214,890
353500 FACILITIES MANAGEMENT	92,543	6.395331	92,543		92,543		92,543
356005 PARKS	20,020	1.383514	20,020		20,020		20,020
401000 SHERIFF'S OFFICE ADMIN	3,211	0.221901	3,211		3,211		3,211
402000 LAW ENF SVCS	13,178	0.910687	13,178		13,178		13,178
403000 JAIL	51,617	3.567075	51,617		51,617		51,617
403500 JAIL HEALTH CARE	1,166	0.080578	1,166		1,166		1,166
451000 DISTRICT ATTORNEY	2,220	0.153417	2,220		2,220		2,220
501000 JUVENILE	680	0.046992	680		680		680
703000 PUBLIC HEALTH	11,217	0.775169	11,217		11,217		11,217
961000 WATERMASTER	212	0.014651	212		212		212
Schedule .4 Total for GF EQUIPMENT	1,447,040	100.000000	1,447,040		1,447,040	0	1,447,040

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

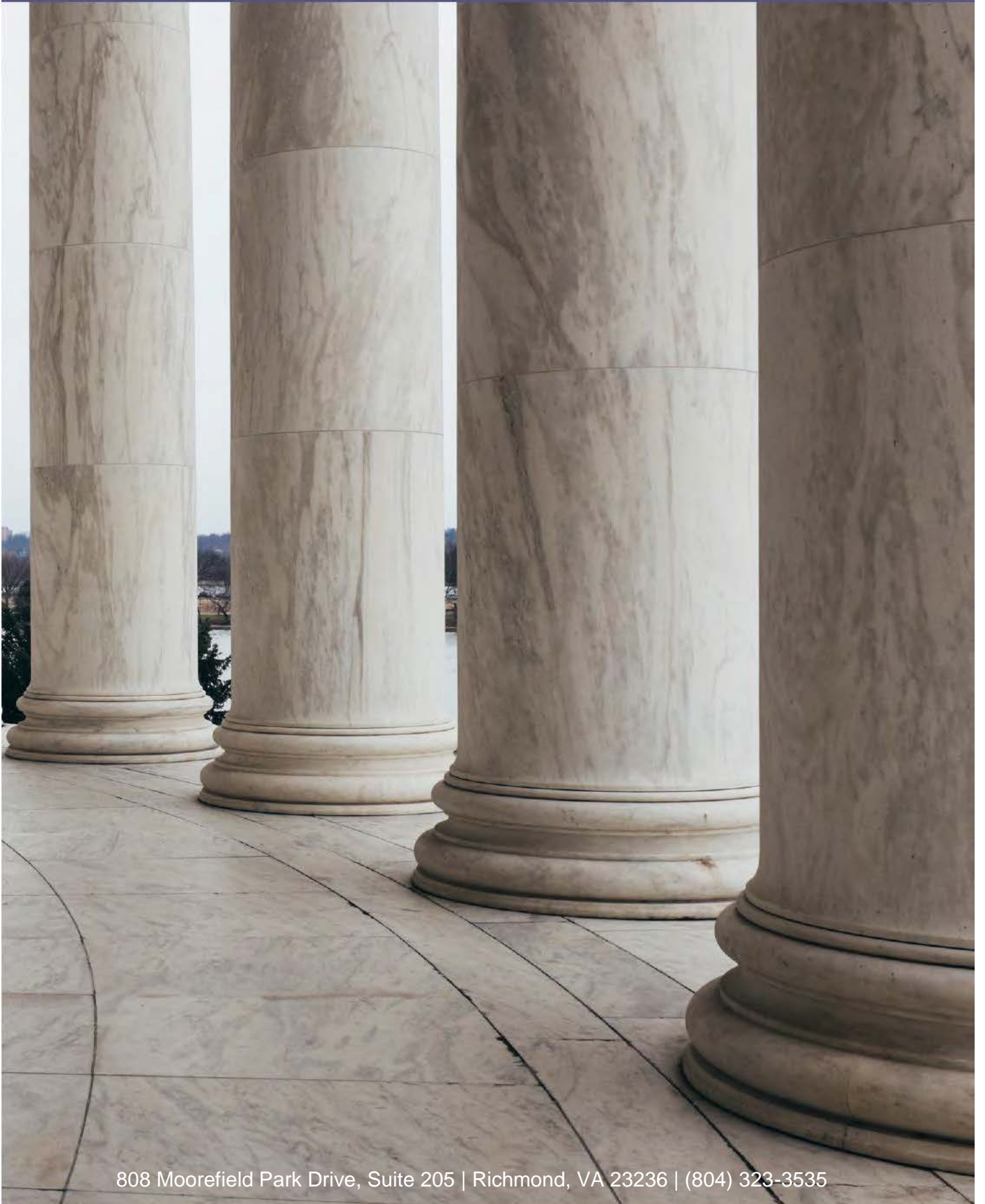
WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
101000 BOARD OF COMMIS	4,395	4,395	0
151000 ADMIN OFFICE	18,617	18,617	0
201000 COUNTY COUNSEL	19,765	19,765	0
251000 COUNTY AUDITOR	5,263	5,263	0
301000 ELECTIONS	15,347	0	15,347
302000 ASSESSMENT & TAXATION	93,836	75,174	18,662
311000 COMMUNITY ENGAGEMENT	3,175	3,175	0
321000 COUNTY EMERGENCY MGMT	12,505	10,428	2,077
351010 SS-ADMIN	17,522	17,522	0
351500 FINANCIAL MGMT	17,783	17,783	0
352000 HUMAN RESOURCE	20,727	20,727	0
352500 INFO TECHNOLOGY SVCS	1,274,588	59,698	1,214,890
353000 PURCHASING	2,681	2,681	0
353500 FACILITIES MANAGEMENT	140,190	47,647	92,543
354000 FLEET MANAGEMENT	9,057	9,057	0
354500 INTERNAL SERVICES	22,857	22,857	0
356005 PARKS	33,291	13,271	20,020
356010 METZGER PARK	19,678	19,678	0
401000 SHERIFF'S OFFICE ADMIN	222,453	219,242	3,211
401000 LOL - S.O. ADMIN	5,663	5,663	0
402000 LAW ENF SVCS	76,025	62,847	13,178
402000 DISTRICT PATROL	69,510	69,510	0
402000 LOL - LAW ENF SVCS	36,165	36,165	0
403000 JAIL	1,047,071	995,454	51,617
403000 JAIL COMMISSARY	698	698	0
403000 LOL - JAIL	8,212	8,212	0
403500 JAIL HEALTH CARE	1,834	668	1,166
451000 DISTRICT ATTORNEY	95,157	92,937	2,220
451000 LOL-DISTRICT ATTORNEY	7,064	7,064	0
501000 JUVENILE	68,068	67,388	680
501000 LOL-JUVENILE	5,218	5,218	0
502000 CONCILIATION PROGRAM	2,194	2,194	0
503000 JUVENILE ADMIN	6,135	6,135	0
504000 JUVENILE GRANTS	3,507	3,507	0
505000 STATE HIGH-RISK PREVENT	11,077	11,077	0
551000 COMMUNITY CORRECTIONS	199,394	199,394	0
551500 LOL COMM CORRECTIONS	98,442	98,442	0
601000 LONG RANGE PLANNING	12,716	12,716	0
602000 CURRENT PLANNING	14,471	14,471	0
602000 BUILDING SERVICES	63,605	63,605	0
603000 ENGINEERING	36,637	36,637	0
603000 SURVEY PUBLIC LAND CNR	638	638	0
603000 SURVEY	7,513	7,513	0
604000 LUT ADMINISTRATION	32,178	32,178	0
604500 ROAD FUND ADMIN	3,443	3,443	0
605000 CAPITAL PROJECT MGMT	41,594	41,594	0
606000 LUT OPS & MAINT	59,437	59,437	0
651000 HOUSING SERVICES	23,287	23,287	0
701000 EMERGENCY MEDICAL SVCS	1,680	1,680	0
703000 PUBLIC HEALTH	83,242	72,025	11,217
704000 HHS ADMINISTRATION	38,865	38,865	0
706000 HUMAN SERVICES	18,413	18,413	0

WASHINGTON COUNTY, OREGON
Full Cost Allocation Plan for FY 20-21
Based on the Adopted Budget from FY 19-20
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
706500 Developmental Disabilities Servic	18,919	18,919	0
709000 ANIMAL SERVICES	33,855	33,855	0
801000 WASH CO JUSTICE COURT	16,454	16,454	0
851000 LAW LIBRARY	14,192	14,192	0
961000 WATERMASTER	7,057	6,845	212
971000 COOP LIBRARY SERVICES	13,879	13,879	0
971015 WEST SLOPE LIBRARY	2,832	2,832	0
STATE COURTS	314,191	314,191	0
VISION ACTION NETWORK	3,035	3,035	0
WCCCA (911 Center)	1,299	1,299	0
Direct Bill	0	0	0
Total	4,558,596	3,111,556	1,447,040

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