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## **Washington County, Oregon**

### **County-Wide - Full Cost**

#### **Department of Support Services Finance Division**

### **Cost Allocation Plan**

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Based on Budget expenditures for  
Fiscal Year 2021 – 2022

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**Washington County, Oregon**

**County-Wide - Full Cost**

**Department of Support Services  
Finance Division**

**Cost Allocation Plan**

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Based on Budget expenditures for  
Fiscal Year 2021 – 2022

**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 December 28, 2020 to establish cost allocations or billings for the fiscal year ended June 30, 2022 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the 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

Director of Support Services / Chief Financial Officer

Title

December 28, 2020

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.

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Table of Contents**

<b>Section A: Cost Allocation Methodology and Process</b> .....	A-1
<b>Section C: Cost Allocation Plan</b> .....	C-1
Summary Data .....	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-32
Schedule C - Summary Of Allocated Costs .....	C-35
Schedule D - Detail Of Allocated Costs.....	C-39
Schedule E - Summary Of Allocation Basis .....	C-59
101000 BOARD OF COMMIS .....	C-61
Schedule .1 - Nature and Extent of Services .....	C-61
Schedule .2 - Detail Costs To Be Allocated .....	C-62
Schedule .3 - Costs To Be Allocated By Activity.....	C-63
Schedule .4 - Detail Activity Allocations .....	C-64
Schedule .5 - Allocation Summary .....	C-69
151000 ADMIN OFFICE.....	C-72
Schedule .1 - Nature and Extent of Services .....	C-72
Schedule .2 - Detail Costs To Be Allocated .....	C-73
Schedule .3 - Costs To Be Allocated By Activity.....	C-74
Schedule .4 - Detail Activity Allocations .....	C-76
Schedule .5 - Allocation Summary .....	C-88
201000 COUNTY COUNSEL .....	C-94
Schedule .1 - Nature and Extent of Services .....	C-94
Schedule .2 - Detail Costs To Be Allocated .....	C-95
Schedule .3 - Costs To Be Allocated By Activity.....	C-96
Schedule .4 - Detail Activity Allocations .....	C-97
Schedule .5 - Allocation Summary .....	C-98
251000 COUNTY AUDITOR .....	C-99
Schedule .1 - Nature and Extent of Services .....	C-99
Schedule .2 - Detail Costs To Be Allocated .....	C-100
Schedule .3 - Costs To Be Allocated By Activity.....	C-101
Schedule .4 - Detail Activity Allocations .....	C-102
Schedule .5 - Allocation Summary .....	C-107
302020 A&T-SS.....	C-110
Schedule .1 - Nature and Extent of Services .....	C-110
Schedule .2 - Detail Costs To Be Allocated .....	C-111
Schedule .3 - Costs To Be Allocated By Activity.....	C-112
Schedule .4 - Detail Activity Allocations .....	C-113
Schedule .5 - Allocation Summary .....	C-115
311000 DEI.....	C-116
Schedule .1 - Nature and Extent of Services .....	C-116
Schedule .2 - Detail Costs To Be Allocated .....	C-117
Schedule .3 - Costs To Be Allocated By Activity.....	C-118
Schedule .4 - Detail Activity Allocations .....	C-119
Schedule .5 - Allocation Summary .....	C-121
321000 COUNTY EMERGENCY MGMT .....	C-123

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Table of Contents**

Schedule .1 - Nature and Extent of Services .....	C-123
Schedule .2 - Detail Costs To Be Allocated .....	C-124
Schedule .3 - Costs To Be Allocated By Activity .....	C-125
Schedule .4 - Detail Activity Allocations .....	C-126
Schedule .5 - Allocation Summary .....	C-128
351010 SS-ADMIN .....	C-130
Schedule .1 - Nature and Extent of Services .....	C-130
Schedule .2 - Detail Costs To Be Allocated .....	C-131
Schedule .3 - Costs To Be Allocated By Activity .....	C-132
Schedule .4 - Detail Activity Allocations .....	C-133
Schedule .5 - Allocation Summary .....	C-136
351500 FINANCIAL MGMT .....	C-138
Schedule .1 - Nature and Extent of Services .....	C-138
Schedule .2 - Detail Costs To Be Allocated .....	C-139
Schedule .3 - Costs To Be Allocated By Activity .....	C-140
Schedule .4 - Detail Activity Allocations .....	C-142
Schedule .5 - Allocation Summary .....	C-152
352000 HUMAN RESOURCE .....	C-155
Schedule .1 - Nature and Extent of Services .....	C-155
Schedule .2 - Detail Costs To Be Allocated .....	C-156
Schedule .3 - Costs To Be Allocated By Activity .....	C-157
Schedule .4 - Detail Activity Allocations .....	C-158
Schedule .5 - Allocation Summary .....	C-163
352500 INFO TECHNOLOGY SVCS .....	C-165
Schedule .1 - Nature and Extent of Services .....	C-165
Schedule .2 - Detail Costs To Be Allocated .....	C-166
Schedule .3 - Costs To Be Allocated By Activity .....	C-167
Schedule .4 - Detail Activity Allocations .....	C-169
Schedule .5 - Allocation Summary .....	C-175
353000 PURCHASING .....	C-177
Schedule .1 - Nature and Extent of Services .....	C-177
Schedule .2 - Detail Costs To Be Allocated .....	C-178
Schedule .3 - Costs To Be Allocated By Activity .....	C-179
Schedule .4 - Detail Activity Allocations .....	C-180
Schedule .5 - Allocation Summary .....	C-184
353500 FACILITIES MANAGEMENT .....	C-187
Schedule .1 - Nature and Extent of Services .....	C-187
Schedule .2 - Detail Costs To Be Allocated .....	C-188
Schedule .3 - Costs To Be Allocated By Activity .....	C-189
Schedule .4 - Detail Activity Allocations .....	C-191
Schedule .5 - Allocation Summary .....	C-199
357500 RISK MANAGEMENT .....	C-201
Schedule .1 - Nature and Extent of Services .....	C-201
Schedule .2 - Detail Costs To Be Allocated .....	C-202
Schedule .3 - Costs To Be Allocated By Activity .....	C-203

All Monetary Values are US Dollars



MAXCAP 2020 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Table of Contents**

Schedule .4 - Detail Activity Allocations .....	C-204
Schedule .5 - Allocation Summary .....	C-206
357010 LIABILITY INSUR .....	C-207
Schedule .1 - Nature and Extent of Services .....	C-207
Schedule .2 - Detail Costs To Be Allocated .....	C-208
Schedule .3 - Costs To Be Allocated By Activity .....	C-209
Schedule .4 - Detail Activity Allocations .....	C-210
Schedule .5 - Allocation Summary .....	C-216
401000 SHERIFF'S OFFICE ADMIN .....	C-218
Schedule .1 - Nature and Extent of Services .....	C-218
Schedule .2 - Detail Costs To Be Allocated .....	C-219
Schedule .3 - Costs To Be Allocated By Activity .....	C-220
Schedule .4 - Detail Activity Allocations .....	C-222
Schedule .5 - Allocation Summary .....	C-227
403005 JAIL ADMIN .....	C-229
Schedule .1 - Nature and Extent of Services .....	C-229
Schedule .2 - Detail Costs To Be Allocated .....	C-230
Schedule .3 - Costs To Be Allocated By Activity .....	C-231
Schedule .4 - Detail Activity Allocations .....	C-232
Schedule .5 - Allocation Summary .....	C-233
503000 JUVENILE ADMIN .....	C-234
Schedule .1 - Nature and Extent of Services .....	C-234
Schedule .2 - Detail Costs To Be Allocated .....	C-235
Schedule .3 - Costs To Be Allocated By Activity .....	C-236
Schedule .4 - Detail Activity Allocations .....	C-237
Schedule .5 - Allocation Summary .....	C-238
703030 PUBLIC HEALTH .....	C-239
Schedule .1 - Nature and Extent of Services .....	C-239
Schedule .2 - Detail Costs To Be Allocated .....	C-240
Schedule .3 - Costs To Be Allocated By Activity .....	C-241
Schedule .4 - Detail Activity Allocations .....	C-242
Schedule .5 - Allocation Summary .....	C-244
704005 HHS ADMIN .....	C-245
Schedule .1 - Nature and Extent of Services .....	C-245
Schedule .2 - Detail Costs To Be Allocated .....	C-246
Schedule .3 - Costs To Be Allocated By Activity .....	C-247
Schedule .4 - Detail Activity Allocations .....	C-248
Schedule .5 - Allocation Summary .....	C-250
706005 HUMAN SVCS ADMIN .....	C-251
Schedule .1 - Nature and Extent of Services .....	C-251
Schedule .2 - Detail Costs To Be Allocated .....	C-252
Schedule .3 - Costs To Be Allocated By Activity .....	C-253
Schedule .4 - Detail Activity Allocations .....	C-254
Schedule .5 - Allocation Summary .....	C-255
BUILDING DEBT INTEREST .....	C-256

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Table of Contents**

Schedule .1 - Nature and Extent of Services .....	C-256
Schedule .2 - Detail Costs To Be Allocated .....	C-257
Schedule .3 - Costs To Be Allocated By Activity .....	C-258
Schedule .4 - Detail Activity Allocations .....	C-259
Schedule .5 - Allocation Summary .....	C-260
<b>BUILDING DEPRECIATION .....</b>	<b>C-261</b>
Schedule .1 - Nature and Extent of Services .....	C-261
Schedule .2 - Detail Costs To Be Allocated .....	C-262
Schedule .3 - Costs To Be Allocated By Activity .....	C-263
Schedule .4 - Detail Activity Allocations .....	C-264
Schedule .5 - Allocation Summary .....	C-267

## Section A: Cost Allocation Methodology and Process

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**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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) 2022.

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Cost Allocation Methodology and Process**

- 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**

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Cost Allocation Methodology and Process**

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.

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Cost Allocation Methodology and Process**

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.

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Cost Allocation Methodology and Process**

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Cost Allocation Methodology and Process**

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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**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>CLEAN WATER SERVICES (CWS)</b>	<b>162000 NON-DEPARTMENTAL</b>	<b>167500 Affordable Housing Development Su</b>	<b>168000 ESPD</b>	<b>169600 COMMUNITY NETWORK</b>
101000 BOARD OF COMMIS	0	604	2,918	0	540
151000 ADMIN OFFICE	0	822	3,957	0	737
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	1,490	7,315	0	1,332
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	3,980	4,112	0	1,101
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	57,837	0	0	0	0
353000 PURCHASING	0	1,024	102	0	303
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2022	57,837	7,920	18,404	0	4,013
Roll Forwards	68	(3,137)	(1,553)	0	(712)
Fixed Costs	57,905	4,783	16,851	0	3,301



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>301000 ELECTIONS</b>	<b>302000 ASSESSMENT &amp; TAXATION</b>	<b>354000 FLEET MANAGEMENT</b>	<b>354100 FLEET REPLACEMENT</b>	<b>354500 INTERNAL SERVICES</b>
101000 BOARD OF COMMIS	5,372	46,143	11,335	5,691	3,840
151000 ADMIN OFFICE	12,948	123,170	27,693	21,347	9,336
201000 COUNTY COUNSEL	8,972	337,026	1,141	0	102
251000 COUNTY AUDITOR	4,958	24,188	3,327	11,652	1,139
302020 A&T-SS	267,543	1,605,257	0	0	0
311000 DEI	2,709	29,053	5,699	0	1,897
321000 COUNTY EMERGENCY MGMT	4,592	49,226	9,652	0	3,212
351010 SS-ADMIN	1,822	19,544	87,772	0	29,246
351500 FINANCIAL MGMT	16,130	160,030	63,705	26,159	24,511
352000 HUMAN RESOURCE	20,407	218,621	53,273	0	14,285
352500 INFO TECHNOLOGY SVCS	557,784	1,502,662	195,561	0	59,427
353000 PURCHASING	2,468	13,047	19,732	654	11,023
353500 FACILITIES MANAGEMENT	329,900	391,069	44,983	0	114,390
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	29,591	115,743	33,570	0	19,672
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	1,583	3,158	0	0	1,008
BUILDING DEPRECIATION	63,036	83,689	8,386	0	16,985
Allocated Costs for Fiscal 2022	1,329,815	4,721,626	565,829	65,503	310,073
Roll Forwards	(48,020)	(300,107)	(63,376)	(8,662)	(27,597)
Fixed Costs	1,281,795	4,421,519	502,453	56,841	282,476

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>355500 BLDG EQUIP REPLACEMENT</b>	<b>356005 PARKS</b>	<b>356010 METZGER PARK</b>	<b>357005 LIFE INSURANCE</b>	<b>357005 MEDICAL INSURANCE</b>
101000 BOARD OF COMMIS	4,545	4,328	245	378	32,709
151000 ADMIN OFFICE	6,150	10,890	434	701	44,288
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	3,329	131	24	347	24,192
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	2,411	26	0	0
321000 COUNTY EMERGENCY MGMT	0	4,085	43	0	0
351010 SS-ADMIN	0	1,620	18	0	0
351500 FINANCIAL MGMT	7,116	33,363	5,700	4,080	52,283
352000 HUMAN RESOURCE	0	18,161	198	0	0
352500 INFO TECHNOLOGY SVCS	0	81,642	1,496	0	0
353000 PURCHASING	427	7,439	2,218	490	3,040
353500 FACILITIES MANAGEMENT	0	37,973	58,299	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	54,305	6,775	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	19,426	10,961	0	0
Allocated Costs for Fiscal 2022	21,567	275,774	86,437	5,996	156,512
Roll Forwards	(1,949)	(19,170)	(6,405)	(706)	(27,118)
Fixed Costs	19,618	256,604	80,032	5,290	129,394

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>357005 UNEMPLOYMENT INS</b>	<b>357010 WORKERS COMP INSURANCE</b>	<b>358000 ITS CAPITAL ACQUISITION</b>	<b>358000 FACILITIES CAPITAL PROJ</b>	<b>358000 GREENSPACE CAP PROJ.</b>
101000 BOARD OF COMMIS	186	2,315	6,297	10,747	242
151000 ADMIN OFFICE	660	3,139	8,527	14,557	328
201000 COUNTY COUNSEL	0	0	0	936	0
251000 COUNTY AUDITOR	344	1,738	4,641	7,964	173
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	4,012	13,518	31,603	24,287	861
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	160	675	22,202	7,666	199
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	530,372	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 2022	5,362	551,757	73,270	66,157	1,803
Roll Forwards	(587)	(80,863)	(8,132)	(9,269)	(260)
Fixed Costs	4,775	470,894	65,138	56,888	1,543

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>358000 EMERGENCY COMM SYS</b>	<b>401000 LOL - S.O. ADMIN</b>	<b>402000 LAW ENF SVCS</b>	<b>402000 DISTRICT PATROL</b>	<b>402000 LOL - LAW ENF SVCS</b>
101000 BOARD OF COMMIS	22,329	7,727	73,339	76,131	32,841
151000 ADMIN OFFICE	30,232	19,536	186,881	189,069	81,189
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	16,483	1,659	51,766	18,062	7,967
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	4,335	41,921	41,164	17,582
321000 COUNTY EMERGENCY MGMT	0	7,358	71,043	69,758	29,780
351010 SS-ADMIN	0	2,918	28,208	27,694	11,827
351500 FINANCIAL MGMT	32,388	12,776	142,419	94,267	51,986
352000 HUMAN RESOURCE	0	35,066	359,761	364,160	155,385
352500 INFO TECHNOLOGY SVCS	0	178,772	1,781,892	1,467,717	628,996
353000 PURCHASING	3,146	2,097	19,908	13,236	8,817
353500 FACILITIES MANAGEMENT	0	176,440	1,077,486	513,446	217,538
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	47,104	942,054	1,037,847	470,672
401000 SHERIFF'S OFFICE ADMIN	0	152,830	0	2,387,631	976,584
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	1,469	289
BUILDING DEPRECIATION	0	26,195	182,358	82,963	37,693
Allocated Costs for Fiscal 2022	104,578	674,813	4,959,036	6,384,614	2,729,146
Roll Forwards	(15,936)	(34,146)	(278,858)	(375,823)	(164,001)
Fixed Costs	88,642	640,667	4,680,178	6,008,791	2,565,145

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>402005 GF PATROL OPERATIONS</b>	<b>402010 GF INVESTIGATIONS</b>	<b>402015 GF RECORDS</b>	<b>402020 GF PUBLIC AFFAIRS</b>	<b>402030 GF CIVIL</b>
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	1,137,106	558,797	115,312	51,815	73,169
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 2022	1,137,106	558,797	115,312	51,815	73,169
Roll Forwards	(68,700)	(35,222)	(7,115)	(3,336)	(4,470)
Fixed Costs	1,068,406	523,575	108,197	48,479	68,699

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>402035 GF PERMITS</b>	<b>402040 GF FORENSICS</b>	<b>402045 GF EVIDENCE</b>	<b>402050 SO Service Admin</b>	<b>403000 JAIL</b>
101000 BOARD OF COMMIS	0	0	0	0	91,349
151000 ADMIN OFFICE	0	0	0	0	237,289
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	58,386
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	54,388
321000 COUNTY EMERGENCY MGMT	0	0	0	0	91,970
351010 SS-ADMIN	0	0	0	0	36,776
351500 FINANCIAL MGMT	0	0	0	0	117,308
352000 HUMAN RESOURCE	0	0	0	0	466,562
352500 INFO TECHNOLOGY SVCS	0	0	0	0	2,239,067
353000 PURCHASING	0	0	0	0	23,469
353500 FACILITIES MANAGEMENT	0	0	0	0	3,917,063
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	834,602
401000 SHERIFF'S OFFICE ADMIN	29,270	20,828	26,639	28,553	2,166,277
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	742,840
Allocated Costs for Fiscal 2022	29,270	20,828	26,639	28,553	11,077,346
Roll Forwards	(1,816)	(1,183)	(1,614)	(1,812)	(739,318)
Fixed Costs	27,454	19,645	25,025	26,741	10,338,028

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>403000 JAIL COMMISSARY</b>	<b>403000 LOL - JAIL</b>	<b>403010 JAIL HOUSING</b>	<b>403025 JAIL INTAKE/RELEASE</b>	<b>403500 JAIL HEALTH CARE</b>
101000 BOARD OF COMMIS	492	7,867	0	0	4,398
151000 ADMIN OFFICE	2,236	19,451	0	0	5,952
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	90	1,918	0	0	10,942
302020 A&T-SS	0	0	0	0	0
311000 DEI	267	4,200	0	0	0
321000 COUNTY EMERGENCY MGMT	457	7,127	0	0	0
351010 SS-ADMIN	180	2,824	0	0	0
351500 FINANCIAL MGMT	3,546	13,553	0	0	7,057
352000 HUMAN RESOURCE	2,025	36,937	0	0	0
352500 INFO TECHNOLOGY SVCS	10,406	173,147	0	0	245
353000 PURCHASING	303	2,053	0	0	221
353500 FACILITIES MANAGEMENT	2,800	315,949	0	0	2,675
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	1,147	80,405	0	0	172
401000 SHERIFF'S OFFICE ADMIN	0	194,097	0	0	0
403005 JAIL ADMIN	7,058	109,405	788,777	557,614	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	519	57,887	0	0	1,566
Allocated Costs for Fiscal 2022	31,526	1,026,820	788,777	557,614	33,228
Roll Forwards	(2,299)	(46,805)	(49,971)	(35,324)	(2,537)
Fixed Costs	29,227	980,015	738,806	522,290	30,691

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>404000 COURT SECURITY FUND</b>	<b>406005 TRI-MET CONTRACT</b>	<b>406030 GASTON LAW ENF SVCS</b>	<b>406035 BANKS CONTRACT</b>	<b>406050 WIN Contracts</b>
101000 BOARD OF COMMIS	380	0	0	0	43
151000 ADMIN OFFICE	1,440	0	0	0	57
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	785	0	0	0	4
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	10,513	1,932	0	0	351
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	283	79	0	0	696
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2022	13,401	2,011	0	0	1,151
Roll Forwards	(1,381)	(3,665)	0	0	(255)
Fixed Costs	12,020	(1,654)	0	0	896



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>406060 TASKFORCE REIMBURSABLES</b>	<b>406065 CORNELIUS LAW ENF SVCS</b>	<b>409000 FORFEITURES</b>	<b>451000 DISTRICT ATTORNEY</b>	<b>451000 LOL- DISTRICT ATTORNEY</b>
101000 BOARD OF COMMIS	364	0	0	45,874	11,578
151000 ADMIN OFFICE	492	0	0	119,110	30,019
201000 COUNTY COUNSEL	0	0	18,517	5,577	0
251000 COUNTY AUDITOR	36	0	0	29,068	2,181
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	27,290	6,863
321000 COUNTY EMERGENCY MGMT	0	0	0	46,242	11,632
351010 SS-ADMIN	0	0	0	18,360	4,616
351500 FINANCIAL MGMT	2,383	0	0	66,457	13,003
352000 HUMAN RESOURCE	0	0	0	205,337	51,676
352500 INFO TECHNOLOGY SVCS	0	0	0	1,169,351	237,260
353000 PURCHASING	18	0	0	8,920	240
353500 FACILITIES MANAGEMENT	0	0	0	519,868	111,677
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	193	25,309	130,274	32,507
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	3,216	770
BUILDING DEPRECIATION	0	0	0	79,199	16,584
Allocated Costs for Fiscal 2022	3,293	193	43,826	2,474,143	530,606
Roll Forwards	(429)	(139)	(1,768)	(183,497)	(34,833)
Fixed Costs	2,864	54	42,058	2,290,646	495,773

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	501000 JUVENILE	501000 LOL- JUVENILE	501005 JUVENILE BASIC SERVICES	501005 LOL- JUVENILE BASIC SVCS	501010 JUVENILE SHELTER CARE
101000 BOARD OF COMMIS	19,490	4,760	0	0	0
151000 ADMIN OFFICE	49,073	12,106	0	0	0
201000 COUNTY COUNSEL	11,004	0	0	0	0
251000 COUNTY AUDITOR	14,652	964	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	10,858	2,709	0	0	0
321000 COUNTY EMERGENCY MGMT	18,398	4,592	0	0	0
351010 SS-ADMIN	7,297	1,822	0	0	0
351500 FINANCIAL MGMT	33,611	11,610	0	0	0
352000 HUMAN RESOURCE	81,704	20,407	0	0	0
352500 INFO TECHNOLOGY SVCS	593,862	95,117	0	0	0
353000 PURCHASING	10,492	6,943	0	0	0
353500 FACILITIES MANAGEMENT	321,613	21,910	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	111,608	11,323	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	1,686,159	53,888	46,840
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	2,265	96	0	0	0
BUILDING DEPRECIATION	51,443	3,260	0	0	0
Allocated Costs for Fiscal 2022	1,337,370	197,619	1,686,159	53,888	46,840
Roll Forwards	(106,654)	(18,917)	(33,660)	(1,702)	(992)
Fixed Costs	1,230,716	178,702	1,652,499	52,186	45,848

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	501015 JUV SECURE DETENTION	501025 HOME DETENTION	502000 CONCILIATION PROGRAM	504000 JUVENILE GRANTS	504005 DOWNSIZING
101000 BOARD OF COMMIS	0	0	1,951	2,119	0
151000 ADMIN OFFICE	0	0	5,186	5,358	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	338	438	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	1,215	1,190	0
321000 COUNTY EMERGENCY MGMT	0	0	2,064	2,022	0
351010 SS-ADMIN	0	0	817	799	0
351500 FINANCIAL MGMT	0	0	16,257	8,721	0
352000 HUMAN RESOURCE	0	0	9,171	8,972	0
352500 INFO TECHNOLOGY SVCS	0	0	38,861	43,508	0
353000 PURCHASING	0	0	199	1,617	0
353500 FACILITIES MANAGEMENT	0	0	10,943	17,514	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	4,929	7,091	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	113,344	10,065	23,667	0	29,956
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	1,630	2,606	0
Allocated Costs for Fiscal 2022	113,344	10,065	117,228	101,955	29,956
Roll Forwards	(2,198)	(221)	(9,984)	(8,571)	(1,458)
Fixed Costs	111,146	9,844	107,244	93,384	28,498

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	504020 JUVENILE RESTITUTION	505000 STATE HIGH-RISK PREVENT	505015 SUBSTANCE ABUSE PROGRAMS	505020 COMM & VICTIM SVCS	505025 SHELTER CARE SUPPLEMENT
101000 BOARD OF COMMIS	0	6,239	0	0	0
151000 ADMIN OFFICE	0	14,972	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	1,739	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	3,118	0	0	0
321000 COUNTY EMERGENCY MGMT	0	5,279	0	0	0
351010 SS-ADMIN	0	2,092	0	0	0
351500 FINANCIAL MGMT	0	13,234	0	0	0
352000 HUMAN RESOURCE	0	23,481	0	0	0
352500 INFO TECHNOLOGY SVCS	0	107,982	0	0	0
353000 PURCHASING	0	2,527	0	0	0
353500 FACILITIES MANAGEMENT	0	55,400	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	14,244	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	64,473	0	98,487	13,841	33,739
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	8,231	0	0	0
Allocated Costs for Fiscal 2022	64,473	258,538	98,487	13,841	33,739
Roll Forwards	(1,351)	(21,586)	(1,892)	(294)	(715)
Fixed Costs	63,122	236,952	96,595	13,547	33,024

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>551000 COMMUNITY CORRECTIONS</b>	<b>551500 LOL COMM CORRECTIONS</b>	<b>601000 LONG RANGE PLANNING</b>	<b>602000 CURRENT PLANNING</b>	<b>602000 BUILDING SERVICES</b>
101000 BOARD OF COMMIS	52,674	14,514	12,039	8,559	29,547
151000 ADMIN OFFICE	130,468	37,226	31,227	23,180	81,445
201000 COUNTY COUNSEL	16,064	0	105,621	50,561	13,408
251000 COUNTY AUDITOR	12,795	2,892	7,715	2,273	10,865
302020 A&T-SS	0	0	0	0	0
311000 DEI	28,243	8,411	7,143	5,012	16,235
321000 COUNTY EMERGENCY MGMT	47,845	14,259	12,104	8,488	27,509
351010 SS-ADMIN	18,997	5,656	4,805	3,367	10,918
351500 FINANCIAL MGMT	141,395	24,322	19,650	42,598	156,745
352000 HUMAN RESOURCE	255,454	83,405	53,781	37,720	122,175
352500 INFO TECHNOLOGY SVCS	1,008,830	231,902	271,067	258,733	895,018
353000 PURCHASING	20,600	6,344	14,727	3,226	7,360
353500 FACILITIES MANAGEMENT	942,801	428,741	118,108	101,533	196,134
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	369,853	99,976	32,474	25,059	328,367
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	436	669	817	1,386
BUILDING DEPRECIATION	148,170	73,152	17,538	15,077	29,119
Allocated Costs for Fiscal 2022	3,196,502	1,031,236	708,668	586,203	1,926,231
Roll Forwards	(236,883)	(68,677)	(54,117)	(42,206)	(129,769)
Fixed Costs	2,959,619	962,559	654,551	543,997	1,796,462

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>603000 ENGINEERING</b>	<b>603000 SURVEY PUBLIC LAND CNR</b>	<b>603000 SURVEY</b>	<b>604000 LUT ADMINISTRATION</b>	<b>504500 ROAD FUND ADMIN</b>
101000 BOARD OF COMMIS	24,994	1,864	2,230	10,824	14,076
151000 ADMIN OFFICE	62,358	6,640	6,516	27,698	34,506
201000 COUNTY COUNSEL	13,774	0	0	44,513	0
251000 COUNTY AUDITOR	5,788	1,485	964	2,185	18,845
302020 A&T-SS	0	0	0	0	0
311000 DEI	13,645	1,025	1,239	6,241	0
321000 COUNTY EMERGENCY MGMT	23,132	1,733	2,102	10,574	0
351010 SS-ADMIN	9,179	690	833	4,195	0
351500 FINANCIAL MGMT	67,692	18,611	21,656	27,130	37,879
352000 HUMAN RESOURCE	114,477	9,792	11,401	46,977	0
352500 INFO TECHNOLOGY SVCS	567,631	46,216	45,837	236,105	0
353000 PURCHASING	17,141	407	470	1,905	1,024
353500 FACILITIES MANAGEMENT	166,749	10,247	31,699	120,555	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	256,897	18,528	19,105	32,705	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	181	169	521	0
BUILDING DEPRECIATION	29,408	1,756	4,713	18,219	0
Allocated Costs for Fiscal 2022	1,372,865	119,175	148,934	590,347	106,330
Roll Forwards	(85,816)	(7,993)	(11,534)	(47,888)	(17,626)
Fixed Costs	1,287,049	111,182	137,400	542,459	88,704

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>605000 CAPITAL PROJECT MGMT</b>	<b>606000 LUT OPS &amp; MAINT</b>	<b>606500 TIF ROAD PROJECT</b>	<b>606500 MSTIP 3</b>	<b>606500 ROAD CAPITAL PROJECT</b>
101000 BOARD OF COMMIS	21,976	64,610	999	93,976	28,752
151000 ADMIN OFFICE	56,038	150,441	1,352	127,092	38,928
201000 COUNTY COUNSEL	179,417	26,242	0	0	0
251000 COUNTY AUDITOR	4,556	19,814	703	69,939	21,219
302020 A&T-SS	0	0	0	0	0
311000 DEI	12,582	30,139	0	0	0
321000 COUNTY EMERGENCY MGMT	21,318	51,063	0	0	0
351010 SS-ADMIN	8,459	20,278	0	0	0
351500 FINANCIAL MGMT	26,527	149,594	4,256	149,842	51,434
352000 HUMAN RESOURCE	103,677	280,849	0	0	0
352500 INFO TECHNOLOGY SVCS	438,438	710,980	0	0	0
353000 PURCHASING	29,262	49,572	1,655	17,286	8,445
353500 FACILITIES MANAGEMENT	156,873	343,299	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	105,627	761,596	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	27,868	63,178	0	0	0
Allocated Costs for Fiscal 2022	1,192,618	2,721,655	8,965	458,135	148,778
Roll Forwards	(90,191)	(168,248)	(1,499)	(65,920)	(13,589)
Fixed Costs	1,102,427	2,553,407	7,466	392,215	135,189

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>606500 OTIA CAP PROJECTS</b>	<b>606500 TDT</b>	<b>606500 NORTH BETHANY SDC</b>	<b>606500 BONNY SLOPE SDC</b>	<b>607000 Regional Transportation</b>
101000 BOARD OF COMMIS	0	52,361	4,731	1,582	1,070
151000 ADMIN OFFICE	0	70,885	6,403	2,138	2,051
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	38,670	3,495	1,137	1,131
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	77,210	7,537	3,799	2,662
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	1,230	0	0	363
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	0	0	0	0	0
704005 HHS ADMIN	0	0	0	0	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	0
Allocated Costs for Fiscal 2022	0	240,356	22,166	8,656	7,277
Roll Forwards	0	(18,748)	(5,024)	(559)	(864)
Fixed Costs	0	221,608	17,142	8,097	6,413



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>607500 MAINT LOCAL IMPROV DIST</b>	<b>608000 URBAN ROAD MAINT DIST</b>	<b>608500 NORTH BETHANY SERVICE DIST</b>	<b>609000 SPECIAL LIGHT DISTRICT #1</b>	<b>651000 HOUSING SERVICES</b>
101000 BOARD OF COMMIS	9	6,876	7,936	1,600	24,421
151000 ADMIN OFFICE	324	17,443	10,748	3,065	58,318
201000 COUNTY COUNSEL	0	0	0	0	59,175
251000 COUNTY AUDITOR	24	1,313	5,871	1,657	984
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	11,946
321000 COUNTY EMERGENCY MGMT	0	0	0	0	20,237
351010 SS-ADMIN	0	0	0	0	8,032
351500 FINANCIAL MGMT	805	22,240	12,108	4,465	30,096
352000 HUMAN RESOURCE	0	0	0	0	89,877
352500 INFO TECHNOLOGY SVCS	0	0	0	0	410,504
353000 PURCHASING	18	3,663	754	303	16,567
353500 FACILITIES MANAGEMENT	0	0	0	0	129,908
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	67,520
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	24,565
Allocated Costs for Fiscal 2022	1,180	51,535	37,417	11,090	952,150
Roll Forwards	(116)	(4,233)	(5,326)	(1,865)	(79,259)
Fixed Costs	1,064	47,302	32,091	9,225	872,891

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>652000 Metro Affordable Housing</b>	<b>661000 FEDERAL HOUSING PROG</b>	<b>662000 LOCAL FUND HOUSING PROG</b>	<b>663000 AFFORDABLE HOUSING POOL</b>	<b>701000 EMERGENCY MEDICAL SVCS</b>
101000 BOARD OF COMMIS	62,738	0	0	0	2,097
151000 ADMIN OFFICE	84,941	0	0	0	4,913
201000 COUNTY COUNSEL	0	0	0	0	5,680
251000 COUNTY AUDITOR	46,382	0	0	0	118
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	877
321000 COUNTY EMERGENCY MGMT	0	0	0	0	1,486
351010 SS-ADMIN	0	0	0	0	590
351500 FINANCIAL MGMT	86,067	23,605	8,409	15,781	9,033
352000 HUMAN RESOURCE	0	0	0	0	6,625
352500 INFO TECHNOLOGY SVCS	0	0	0	0	32,883
353000 PURCHASING	40	15,356	4,917	4,054	2,373
353500 FACILITIES MANAGEMENT	0	0	0	0	8,370
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	4,990
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	19,888
704005 HHS ADMIN	0	0	0	0	23,988
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	0	0	1,248
Allocated Costs for Fiscal 2022	280,168	38,961	13,326	19,835	125,159
Roll Forwards	(28,486)	(2,877)	(1,294)	(1,473)	(13,959)
Fixed Costs	251,682	36,084	12,032	18,362	111,200

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>703000 PUBLIC HEALTH</b>	<b>703005 ENVIRONMENT HEALTH</b>	<b>703010 COMMUNICABLE DISEASE</b>	<b>703015 MEDICAL EXAMINER</b>	<b>703020 SOLID WASTE &amp; RECYCLING</b>
101000 BOARD OF COMMIS	64,180	0	0	0	0
151000 ADMIN OFFICE	164,465	0	0	0	0
201000 COUNTY COUNSEL	173,097	0	0	0	0
251000 COUNTY AUDITOR	43,969	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	37,137	0	0	0	0
321000 COUNTY EMERGENCY MGMT	62,919	0	0	0	0
351010 SS-ADMIN	24,986	0	0	0	0
351500 FINANCIAL MGMT	177,648	0	0	0	0
352000 HUMAN RESOURCE	295,967	0	0	0	0
352500 INFO TECHNOLOGY SVCS	1,393,092	0	0	0	0
353000 PURCHASING	28,826	0	0	0	0
353500 FACILITIES MANAGEMENT	679,143	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	269,298	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	156,968	191,458	19,078	0
704005 HHS ADMIN	0	117,805	140,605	24,701	92,391
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	2,862	0	0	0	0
BUILDING DEPRECIATION	111,086	0	0	0	0
Allocated Costs for Fiscal 2022	3,528,675	274,773	332,063	43,779	92,391
Roll Forwards	(221,134)	(32,111)	(40,313)	(6,301)	(7,809)
Fixed Costs	3,307,541	242,662	291,750	37,478	84,582

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>703025 MATERNAL &amp; CHILD HEALTH</b>	<b>703035 HEPP</b>	<b>703040 VITAL RECORDS</b>	<b>703045 WIC</b>	<b>703050 PH Emergency Preparedness</b>
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	0	0	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
503000 JUVENILE ADMIN	0	0	0	0	0
703030 PUBLIC HEALTH	224,038	54,905	24,838	182,408	28,256
704005 HHS ADMIN	163,169	40,614	19,001	138,943	21,138
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 2022	387,207	95,519	43,839	321,351	49,394
Roll Forwards	(30,892)	(7,479)	(5,112)	(39,001)	(5,885)
Fixed Costs	356,315	88,040	38,727	282,350	43,509

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>704000 HHS ADMINISTRATION</b>	<b>705000 CHILDREN &amp; FAMILY SVCS</b>	<b>706000 HUMAN SERVICES</b>	<b>706010 MENTAL HEALTH SERVICES</b>	<b>706015 CHILDREN'S HUMAN SERVICES</b>
101000 BOARD OF COMMIS	6,841	3,547	43,930	0	0
151000 ADMIN OFFICE	17,763	8,296	86,376	0	0
201000 COUNTY COUNSEL	26,918	2,189	53,547	0	0
251000 COUNTY AUDITOR	4,329	1,741	25,436	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	4,063	1,351	10,481	0	0
321000 COUNTY EMERGENCY MGMT	6,894	2,293	17,760	0	0
351010 SS-ADMIN	2,736	907	7,047	0	0
351500 FINANCIAL MGMT	9,876	14,809	105,596	0	0
352000 HUMAN RESOURCE	30,623	10,191	78,863	0	0
352500 INFO TECHNOLOGY SVCS	184,903	48,716	300,608	0	0
353000 PURCHASING	1,083	6,753	18,787	0	0
353500 FACILITIES MANAGEMENT	42,544	23,306	92,812	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	17,476	10,135	65,519	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	87,641	39,427	16,863	328,950	26,839
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	367	0	0	0	0
BUILDING DEPRECIATION	6,324	3,468	15,489	0	0
Allocated Costs for Fiscal 2022	450,381	177,129	939,114	328,950	26,839
Roll Forwards	(46,975)	(17,724)	(75,059)	(24,970)	(2,491)
Fixed Costs	403,406	159,405	864,055	303,980	24,348

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>706020 ALCOHOL &amp; DRUG SERVICES</b>	<b>706025 DEVELOP DISABILIT</b>	<b>706500 Developmental Disabilities Servic</b>	<b>707000 MENTAL HEALTH HB 2145</b>	<b>708500 HEALTH SHARE OREGON</b>
101000 BOARD OF COMMIS	0	0	36,299	270	1,371
151000 ADMIN OFFICE	0	0	95,173	941	7,635
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	6,393	519	3,587
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	22,019	0	267
321000 COUNTY EMERGENCY MGMT	0	0	37,304	0	457
351010 SS-ADMIN	0	0	14,805	0	180
351500 FINANCIAL MGMT	0	0	44,640	1,304	19,051
352000 HUMAN RESOURCE	0	0	165,696	0	2,025
352500 INFO TECHNOLOGY SVCS	0	0	749,941	0	9,914
353000 PURCHASING	0	0	1,905	0	2,610
353500 FACILITIES MANAGEMENT	0	0	114,843	0	136,210
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	82,787	0	11,695
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	61,752	0	467,657	0	13,301
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	0	17,052	0	20,225
Allocated Costs for Fiscal 2022	61,752	0	1,856,514	3,034	228,528
Roll Forwards	(6,386)	(909)	(152,312)	(569)	(74,975)
Fixed Costs	55,366	(909)	1,704,202	2,465	153,553

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>708700 COORDINATED CARE ORG</b>	<b>708900 MH URGENT CARE CTR</b>	<b>709000 ANIMAL SERVICES</b>	<b>751000 VETERANS SERVICES</b>	<b>752000 AGENCY ON AGING</b>
101000 BOARD OF COMMIS	13,599	4,378	10,799	4,637	10,189
151000 ADMIN OFFICE	34,466	7,864	28,788	12,387	24,980
201000 COUNTY COUNSEL	0	0	9,127	1,091	2,920
251000 COUNTY AUDITOR	2,968	4,289	5,741	2,435	2,974
302020 A&T-SS	0	0	0	0	0
311000 DEI	7,674	0	6,782	2,919	5,150
321000 COUNTY EMERGENCY MGMT	13,008	0	11,493	4,942	8,722
351010 SS-ADMIN	5,159	0	4,560	1,959	3,462
351500 FINANCIAL MGMT	15,298	11,487	229,986	8,963	40,779
352000 HUMAN RESOURCE	57,783	0	51,064	21,991	38,759
352500 INFO TECHNOLOGY SVCS	275,463	0	251,126	108,011	169,958
353000 PURCHASING	447	1,520	9,268	1,147	17,956
353500 FACILITIES MANAGEMENT	0	193,490	139,163	53,116	53,099
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	28,593	10,140	66,178	16,057	21,389
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	170,769	0	141,080	60,802	123,267
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0
BUILDING DEPRECIATION	0	28,726	25,157	7,892	7,889
Allocated Costs for Fiscal 2022	625,227	261,894	990,312	308,349	531,493
Roll Forwards	0	(4,161)	(82,386)	(21,183)	(43,591)
Fixed Costs	625,227	257,733	907,926	287,166	487,902

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	801000 WASH CO JUSTICE COURT	851000 LAW LIBRARY	901000 COMMUNITY DEVELOPMENT	902000 HOME FUND	903000 AIR QUALITY
101000 BOARD OF COMMIS	3,926	1,397	5,822	3,550	1,545
151000 ADMIN OFFICE	10,407	4,206	11,435	5,471	2,822
201000 COUNTY COUNSEL	6,986	2,028	18,207	0	0
251000 COUNTY AUDITOR	2,120	83	2,711	2,356	789
302020 A&T-SS	0	0	0	0	0
311000 DEI	2,439	809	1,706	314	351
321000 COUNTY EMERGENCY MGMT	4,132	1,374	2,880	533	592
351010 SS-ADMIN	1,637	545	1,140	209	233
351500 FINANCIAL MGMT	22,389	4,957	23,749	9,896	6,975
352000 HUMAN RESOURCE	18,368	6,111	12,808	2,370	2,644
352500 INFO TECHNOLOGY SVCS	85,524	27,300	47,354	12,851	12,185
353000 PURCHASING	1,104	1,126	11,824	1,865	3,124
353500 FACILITIES MANAGEMENT	82,676	61,382	28,537	6,009	5,843
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	12,085	6,818	20,127	13,394	5,149
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	696	0	0	0	0
BUILDING DEPRECIATION	12,280	10,546	0	0	0
Allocated Costs for Fiscal 2022	266,769	128,682	188,300	58,818	42,252
Roll Forwards	(19,518)	(8,816)	(14,714)	(5,539)	(3,543)
Fixed Costs	247,251	119,866	173,586	53,279	38,709



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>951000 AGRICULTURE</b>	<b>961000 WATERMASTER</b>	<b>971000 COOP LIBRARY SERVICES</b>	<b>971015 WEST SLOPE LIBRARY</b>	<b>981000 FAIR COMPLEX</b>
101000 BOARD OF COMMIS	421	820	39,374	4,246	5,614
151000 ADMIN OFFICE	574	2,206	85,982	10,852	12,806
201000 COUNTY COUNSEL	0	0	2,138	0	20,658
251000 COUNTY AUDITOR	1,019	391	3,692	121	383
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	522	9,771	2,439	2,034
321000 COUNTY EMERGENCY MGMT	0	884	16,553	4,132	3,438
351010 SS-ADMIN	0	350	6,569	1,637	1,362
351500 FINANCIAL MGMT	1,798	3,384	91,135	15,075	32,474
352000 HUMAN RESOURCE	0	3,948	73,535	18,368	15,301
352500 INFO TECHNOLOGY SVCS	0	49,491	113,304	2,542	70,609
353000 PURCHASING	1,024	240	13,321	2,669	24,217
353500 FACILITIES MANAGEMENT	124,135	28,559	209,141	18,850	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	6,509	5,788	79,134	15,293	36,581
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	620	0	0
BUILDING DEPRECIATION	18,432	5,254	31,049	2,806	0
Allocated Costs for Fiscal 2022	153,912	101,837	775,318	99,030	225,477
Roll Forwards	(1,851)	(8,207)	(47,624)	(6,268)	(27,947)
Fixed Costs	152,061	93,630	727,694	92,762	197,530

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>982000 EVENT CENTER</b>	<b>984000 EVENT CENTER OPS</b>	<b>BANKRUPTCY TAX PAYMENTS</b>	<b>A&amp;T SYSTEM TEAM</b>	<b>COMMUNITY HOUSING FUND</b>
101000 BOARD OF COMMIS	0	2,828	0	0	0
151000 ADMIN OFFICE	0	7,186	0	0	0
201000 COUNTY COUNSEL	0	0	6,202	0	0
251000 COUNTY AUDITOR	0	870	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	1,487	0	0	0
321000 COUNTY EMERGENCY MGMT	0	2,526	0	0	0
351010 SS-ADMIN	0	999	0	0	0
351500 FINANCIAL MGMT	8	3,674	0	0	0
352000 HUMAN RESOURCE	0	11,211	0	0	0
352500 INFO TECHNOLOGY SVCS	0	49,699	0	0	50
353000 PURCHASING	0	5,780	0	0	0
353500 FACILITIES MANAGEMENT	0	219,178	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	17,770	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	32,491	0	0	0
Allocated Costs for Fiscal 2022	8	355,699	6,202	0	50
Roll Forwards	(108)	0	(1,264)	0	2
Fixed Costs	(100)	355,699	4,938	0	52

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	OSU EXTENSION SERVICE	RIDE CONNECTION	STATE COURTS	TUALATIN RIVER WATERSHED COUNCIL	VISION ACTION NETWORK
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	13,828	50	198
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	1,551,082	0	15,143
357500 RISK MANAGEMENT	0	0	0	0	0
357010 LIABILITY INSUR	0	0	84,051	0	792
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	12,648	0	0
BUILDING DEPRECIATION	0	0	238,060	0	2,256
Allocated Costs for Fiscal 2022	0	0	1,899,669	50	18,389
Roll Forwards	0	0	(101,468)	2	(980)
Fixed Costs	0	0	1,798,201	52	17,409

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

Central Service Departments	WCCCA (911 Center)	NOT ALLOCATED / EXCLUDED	FOR PLAN USE ONLY	Total Allocated	Direct Billed
101000 BOARD OF COMMIS	0	0	0	1,364,344	0
151000 ADMIN OFFICE	0	109,850	0	3,128,607	0
201000 COUNTY COUNSEL	0	0	0	1,222,838	0
251000 COUNTY AUDITOR	0	0	0	717,498	0
302020 A&T-SS	0	0	0	1,872,800	0
311000 DEI	0	0	0	521,348	0
321000 COUNTY EMERGENCY MGMT	0	0	0	883,218	0
351010 SS-ADMIN	0	0	0	462,733	0
351500 FINANCIAL MGMT	0	0	0	3,268,022	0
352000 HUMAN RESOURCE	0	0	0	4,279,425	0
352500 INFO TECHNOLOGY SVCS	0	0	0	20,353,453	0
353000 PURCHASING	0	0	0	583,791	0
353500 FACILITIES MANAGEMENT	5,214	0	0	14,897,428	0
357500 RISK MANAGEMENT	0	0	0	530,372	0
357010 LIABILITY INSUR	338	0	0	7,036,930	0
401000 SHERIFF'S OFFICE ADMIN	0	0	0	7,918,908	0
403005 JAIL ADMIN	0	0	0	1,462,854	0
503000 JUVENILE ADMIN	0	0	0	2,174,459	0
703030 PUBLIC HEALTH	0	0	0	901,837	0
704005 HHS ADMIN	0	0	0	2,320,703	0
706005 HUMAN SVCS ADMIN	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	37,539	0
BUILDING DEPRECIATION	965	0	0	2,548,915	0
Allocated Costs for Fiscal 2022	6,517	109,850	0	78,488,022	0
Roll Forwards	(367)	(7,577)	0	(5,325,557)	
Fixed Costs	6,150	102,273	0	73,162,465	

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
101000 BOARD OF COMMIS	0	0		
151000 ADMIN OFFICE	0	0	0	
201000 COUNTY COUNSEL	0	0		
251000 COUNTY AUDITOR	0	0		
302020 A&T-SS	0	0	0	
311000 DEI	824,380	0		
321000 COUNTY EMERGENCY MGMT	0	0		
351010 SS-ADMIN	0	0		
351500 FINANCIAL MGMT	0	0		
352000 HUMAN RESOURCE	0	0	0	
352500 INFO TECHNOLOGY SVCS	0	0	5,000	
353000 PURCHASING	0	0	0	
353500 FACILITIES MANAGEMENT	0	0	126,837	
357500 RISK MANAGEMENT	0	0	0	
357010 LIABILITY INSUR	0	0		
401000 SHERIFF'S OFFICE ADMIN	0	0	104,500	
403005 JAIL ADMIN	0	0		
503000 JUVENILE ADMIN	0	0		
703030 PUBLIC HEALTH	0	0	(176,664)	
704005 HHS ADMIN	0	0		
706005 HUMAN SVCS ADMIN	424,620	0	1,663,232	
BUILDING DEBT INTEREST	0	0		
BUILDING DEPRECIATION	0	0		
Allocated Costs for Fiscal 2022	1,249,000		1,722,905	81,459,927

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
CLEAN WATER SERVICES (CWS)	57,837	NA	68	57,905	0	57,905
162000 NON-DEPARTMENTAL	7,920	NA	(3,137)	4,783	0	4,783
167500 Affordable Housing Development Su	18,404	NA	(1,553)	16,851	0	16,851
168000 ESPD	0	NA	NA	0	0	0
169600 COMMUNITY NETWORK	4,013	NA	(712)	3,301	0	3,301
301000 ELECTIONS	1,329,815	NA	(48,020)	1,281,795	0	1,281,795
302000 ASSESSMENT & TAXATION	4,721,626	NA	(300,107)	4,421,519	0	4,421,519
354000 FLEET MANAGEMENT	565,829	NA	(63,376)	502,453	0	502,453
354100 FLEET REPLACEMENT	65,503	NA	(8,662)	56,841	0	56,841
354500 INTERNAL SERVICES	310,073	NA	(27,597)	282,476	0	282,476
355500 BLDG EQUIP REPLACEMENT	21,567	NA	(1,949)	19,618	0	19,618
356005 PARKS	275,774	NA	(19,170)	256,604	0	256,604
356010 METZGER PARK	86,437	NA	(6,405)	80,032	0	80,032
357005 LIFE INSURANCE	5,996	NA	(706)	5,290	0	5,290
357005 MEDICAL INSURANCE	156,512	NA	(27,118)	129,394	0	129,394
357005 UNEMPLOYMENT INS	5,362	NA	(587)	4,775	0	4,775
357010 WORKERS COMP INSURANCE	551,757	NA	(80,863)	470,894	0	470,894
358000 ITS CAPITAL ACQUISITION	73,270	NA	(8,132)	65,138	0	65,138
358000 FACILITIES CAPITAL PROJ	66,157	NA	(9,269)	56,888	0	56,888
358000 GREENSPACE CAP PROJ.	1,803	NA	(260)	1,543	0	1,543
358000 EMERGENCY COMM SYS	104,578	NA	(15,936)	88,642	0	88,642
401000 LOL - S.O. ADMIN	674,813	NA	(34,146)	640,667	0	640,667
402000 LAW ENF SVCS	4,959,036	NA	(278,858)	4,680,178	0	4,680,178
402000 DISTRICT PATROL	6,384,614	NA	(375,823)	6,008,791	0	6,008,791
402000 LOL - LAW ENF SVCS	2,729,146	NA	(164,001)	2,565,145	0	2,565,145
402005 GF PATROL OPERATIONS	1,137,106	NA	(68,700)	1,068,406	0	1,068,406
402010 GF INVESTIGATIONS	558,797	NA	(35,222)	523,575	0	523,575
402015 GF RECORDS	115,312	NA	(7,115)	108,197	0	108,197
402020 GF PUBLIC AFFAIRS	51,815	NA	(3,336)	48,479	0	48,479
402030 GF CIVIL	73,169	NA	(4,470)	68,699	0	68,699
402035 GF PERMITS	29,270	NA	(1,816)	27,454	0	27,454
402040 GF FORENSICS	20,828	NA	(1,183)	19,645	0	19,645
402045 GF EVIDENCE	26,639	NA	(1,614)	25,025	0	25,025
402050 SO Service Admin	28,553	NA	(1,812)	26,741	0	26,741
403000 JAIL	11,077,346	NA	(739,318)	10,338,028	0	10,338,028
403000 JAIL COMMISSARY	31,526	NA	(2,299)	29,227	0	29,227
403000 LOL - JAIL	1,026,820	NA	(46,805)	980,015	0	980,015
403010 JAIL HOUSING	788,777	NA	(49,971)	738,806	0	738,806
403025 JAIL INTAKE/RELEASE	557,614	NA	(35,324)	522,290	0	522,290
403500 JAIL HEALTH CARE	33,228	NA	(2,537)	30,691	0	30,691
404000 COURT SECURITY FUND	13,401	NA	(1,381)	12,020	0	12,020
406005 TRI-MET CONTRACT	2,011	NA	(3,665)	(1,654)	0	(1,654)
406030 GASTON LAW ENF SVCS	0	NA	NA	0	0	0
406035 BANKS CONTRACT	0	NA	NA	0	0	0
406050 WIN Contracts	1,151	NA	(255)	896	0	896
406060 TASKFORCE REIMBURSABLES	3,293	NA	(429)	2,864	0	2,864
406065 CORNELIUS LAW ENF SVCS	193	NA	(139)	54	0	54
409000 FORFEITURES	43,826	NA	(1,768)	42,058	0	42,058
451000 DISTRICT ATTORNEY	2,474,143	NA	(183,497)	2,290,646	0	2,290,646
451000 LOL-DISTRICT ATTORNEY	530,606	NA	(34,833)	495,773	0	495,773
501000 JUVENILE	1,337,370	NA	(106,654)	1,230,716	0	1,230,716
501000 LOL-JUVENILE	197,619	NA	(18,917)	178,702	0	178,702

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule B - Fixed Costs Proposed**

501005 JUVENILE BASIC SERVICES	1,686,159	NA	(33,660)	1,652,499	0	1,652,499
501005 LOL-JUVENILE BASIC SVCS	53,888	NA	(1,702)	52,186	0	52,186
501010 JUVENILE SHELTER CARE	46,840	NA	(992)	45,848	0	45,848
501015 JUV SECURE DETENTION	113,344	NA	(2,198)	111,146	0	111,146
501025 HOME DETENTION	10,065	NA	(221)	9,844	0	9,844
502000 CONCILIATION PROGRAM	117,228	NA	(9,984)	107,244	0	107,244
504000 JUVENILE GRANTS	101,955	NA	(8,571)	93,384	0	93,384
504005 DOWNSIZING	29,956	NA	(1,458)	28,498	0	28,498
504020 JUVENILE RESTITUTION	64,473	NA	(1,351)	63,122	0	63,122
505000 STATE HIGH-RISK PREVENT	258,538	NA	(21,586)	236,952	0	236,952
505015 SUBSTANCE ABUSE PROGRAMS	98,487	NA	(1,892)	96,595	0	96,595
505020 COMM & VICTIM SVCS	13,841	NA	(294)	13,547	0	13,547
505025 SHELTER CARE SUPPLEMENT	33,739	NA	(715)	33,024	0	33,024
551000 COMMUNITY CORRECTIONS	3,196,502	NA	(236,883)	2,959,619	0	2,959,619
551500 LOL COMM CORRECTIONS	1,031,236	NA	(68,677)	962,559	0	962,559
601000 LONG RANGE PLANNING	708,668	NA	(54,117)	654,551	0	654,551
602000 CURRENT PLANNING	586,203	NA	(42,206)	543,997	0	543,997
602000 BUILDING SERVICES	1,926,231	NA	(129,769)	1,796,462	0	1,796,462
603000 ENGINEERING	1,372,865	NA	(85,816)	1,287,049	0	1,287,049
603000 SURVEY PUBLIC LAND CNR	119,175	NA	(7,993)	111,182	0	111,182
603000 SURVEY	148,934	NA	(11,534)	137,400	0	137,400
604000 LUT ADMINISTRATION	590,347	NA	(47,888)	542,459	0	542,459
604500 ROAD FUND ADMIN	106,330	NA	(17,626)	88,704	0	88,704
605000 CAPITAL PROJECT MGMT	1,192,618	NA	(90,191)	1,102,427	0	1,102,427
606000 LUT OPS & MAINT	2,721,655	NA	(168,248)	2,553,407	0	2,553,407
606500 TIF ROAD PROJECT	8,965	NA	(1,499)	7,466	0	7,466
606500 MSTIP 3	458,135	NA	(65,920)	392,215	0	392,215
606500 ROAD CAPITAL PROJECT	148,778	NA	(13,589)	135,189	0	135,189
606500 OTIA CAP PROJECTS	0	NA	NA	0	0	0
606500 TDT	240,356	NA	(18,748)	221,608	0	221,608
606500 NORTH BETHANY SDC	22,166	NA	(5,024)	17,142	0	17,142
606500 BONNY SLOPE SDC	8,656	NA	(559)	8,097	0	8,097
607000 Regional Transportation	7,277	NA	(864)	6,413	0	6,413
607500 MAINT LOCAL IMPROV DIST	1,180	NA	(116)	1,064	0	1,064
608000 URBAN ROAD MAINT DIST	51,535	NA	(4,233)	47,302	0	47,302
608500 NORTH BETHANY SERVICE DIST	37,417	NA	(5,326)	32,091	0	32,091
609000 SPECIAL LIGHT DISTRICT #1	11,090	NA	(1,865)	9,225	0	9,225
651000 HOUSING SERVICES	952,150	NA	(79,259)	872,891	0	872,891
652000 Metro Affordabe Housing	280,168	NA	(28,486)	251,682	0	251,682
661000 FEDERAL HOUSING PROG	38,961	NA	(2,877)	36,084	0	36,084
662000 LOCAL FUND HOUSING PROG	13,326	NA	(1,294)	12,032	0	12,032
663000 AFFORDABLE HOUSING POOL	19,835	NA	(1,473)	18,362	0	18,362
701000 EMERGENCY MEDICAL SVCS	125,159	NA	(13,959)	111,200	0	111,200
703000 PUBLIC HEALTH	3,528,675	NA	(221,134)	3,307,541	0	3,307,541
703005 ENVIRONMENT HEALTH	274,773	NA	(32,111)	242,662	0	242,662
703010 COMMUNICABLE DISEASE	332,063	NA	(40,313)	291,750	0	291,750
703015 MEDICAL EXAMINER	43,779	NA	(6,301)	37,478	0	37,478
703020 SOLID WASTE & RECYCLING	92,391	NA	(7,809)	84,582	0	84,582
703025 MATERNAL & CHILD HEALTH	387,207	NA	(30,892)	356,315	0	356,315
703035 HEPP	95,519	NA	(7,479)	88,040	0	88,040
703040 VITAL RECORDS	43,839	NA	(5,112)	38,727	0	38,727
703045 WIC	321,351	NA	(39,001)	282,350	0	282,350
703050 PH Emergency Preparedness	49,394	NA	(5,885)	43,509	0	43,509
704000 HHS ADMINISTRATION	450,381	NA	(46,975)	403,406	0	403,406

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule B - Fixed Costs Proposed**

705000 CHILDREN & FAMILY SVCS	177,129	NA	(17,724)	159,405	0	159,405
706000 HUMAN SERVICES	939,114	NA	(75,059)	864,055	0	864,055
706010 MENTAL HEALTH SERVICES	328,950	NA	(24,970)	303,980	0	303,980
706015 CHILDREN'S HUMAN SERVICES	26,839	NA	(2,491)	24,348	0	24,348
706020 ALCOHOL & DRUG SERVICES	61,752	NA	(6,386)	55,366	0	55,366
706025 DEVELOP DISABILIT	0	NA	(909)	(909)	0	(909)
706500 Developmental Disabilities Servic	1,856,514	NA	(152,312)	1,704,202	0	1,704,202
707000 MENTAL HEALTH HB 2145	3,034	NA	(569)	2,465	0	2,465
708500 HEALTH SHARE OREGON	228,528	NA	(74,975)	153,553	0	153,553
708700 COORDINATED CARE ORG	625,227	NA	NA	625,227	0	625,227
708900 MH URGENT CARE CTR	261,894	NA	(4,161)	257,733	0	257,733
709000 ANIMAL SERVICES	990,312	NA	(82,386)	907,926	0	907,926
751000 VETERANS SERVICES	308,349	NA	(21,183)	287,166	0	287,166
752000 AGENCY ON AGING	531,493	NA	(43,591)	487,902	0	487,902
801000 WASH CO JUSTICE COURT	266,769	NA	(19,518)	247,251	0	247,251
851000 LAW LIBRARY	128,682	NA	(8,816)	119,866	0	119,866
901000 COMMUNITY DEVELOPMENT	188,300	NA	(14,714)	173,586	0	173,586
902000 HOME FUND	58,818	NA	(5,539)	53,279	0	53,279
903000 AIR QUALITY	42,252	NA	(3,543)	38,709	0	38,709
951000 AGRICULTURE	153,912	NA	(1,851)	152,061	0	152,061
961000 WATERMASTER	101,837	NA	(8,207)	93,630	0	93,630
971000 COOP LIBRARY SERVICES	775,318	NA	(47,624)	727,694	0	727,694
971015 WEST SLOPE LIBRARY	99,030	NA	(6,268)	92,762	0	92,762
981000 FAIR COMPLEX	225,477	NA	(27,947)	197,530	0	197,530
982000 EVENT CENTER	8	NA	(108)	(100)	0	(100)
984000 EVENT CENTER OPS	355,699	NA	NA	355,699	0	355,699
BANKRUPTCY TAX PAYMENTS	6,202	NA	(1,264)	4,938	0	4,938
A&T SYSTEM TEAM	0	NA	NA	0	0	0
COMMUNITY HOUSING FUND	50	NA	2	52	0	52
OSU EXTENSION SERVICE	0	NA	NA	0	0	0
RIDE CONNECTION	0	NA	NA	0	0	0
STATE COURTS	1,899,669	NA	(101,468)	1,798,201	0	1,798,201
TUALATIN RIVER WATERSHED COUNCIL	50	NA	2	52	0	52
VISION ACTION NETWORK	18,389	NA	(980)	17,409	0	17,409
WCCCA (911 Center)	6,517	NA	(367)	6,150	0	6,150
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	109,850	NA	(7,577)	102,273	0	102,273
	0	NA	NA	0	0	0
<b>Total Allocated</b>	<b>78,488,022</b>	<b>0</b>	<b>(5,325,557)</b>	<b>73,162,465</b>	<b>0</b>	<b>73,162,465</b>
Direct Billed	0					
Unallocated Total	1,249,000					
Cost Adjustments	0					
Disallowed Total	1,722,905					
<b>Total Expenditures</b>	<b>81,459,927</b>					



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
101000 BOARD OF COMMIS	621,257		0		0	
151000 ADMIN OFFICE	3,568,413	0	0		0	
201000 COUNTY COUNSEL	3,053,050		0		0	
251000 COUNTY AUDITOR	739,671		0		0	
302020 A&T-SS	1,872,800	0	0		0	
311000 DEI	1,251,675		0	(824,380)	0	
321000 COUNTY EMERGENCY MGMT	786,235		0		0	
351010 SS-ADMIN	1,144,969		0		0	
351500 FINANCIAL MGMT	3,062,092		0		0	
352000 HUMAN RESOURCE	4,069,847	0	0		0	
352500 INFO TECHNOLOGY SVCS	20,854,312	(5,000)	0		0	
353000 PURCHASING	720,114	0	0		0	
353500 FACILITIES MANAGEMENT	14,617,020	(126,837)	0		0	
357500 RISK MANAGEMENT	967,591	0	0		0	
357010 LIABILITY INSUR	6,035,430		0		0	
401000 SHERIFF'S OFFICE ADMIN	6,135,459	(104,500)	0		0	
403005 JAIL ADMIN	1,462,854		0		0	
503000 JUVENILE ADMIN	1,919,617		0		0	
703030 PUBLIC HEALTH	671,021	176,664	0		0	
704005 HHS ADMIN	2,374,855		0	0	0	
706005 HUMAN SVCS ADMIN	2,087,852	(1,663,232)	0	(424,620)	0	
BUILDING DEBT INTEREST	46,773		0		0	
BUILDING DEPRECIATION	3,397,020		0		0	
CLEAN WATER SERVICES (CWS)						57,837
162000 NON-DEPARTMENTAL						7,920
167500 Affordable Housing Development Su						18,404
168000 ESPD						0
169600 COMMUNITY NETWORK						4,013
301000 ELECTIONS						1,329,815
302000 ASSESSMENT & TAXATION						4,721,626
354000 FLEET MANAGEMENT						565,829
354100 FLEET REPLACEMENT						65,503
354500 INTERNAL SERVICES						310,073
355500 BLDG EQUIP REPLACEMENT						21,567
356005 PARKS						275,774
356010 METZGER PARK						86,437
357005 LIFE INSURANCE						5,996
357005 MEDICAL INSURANCE						156,512
357005 UNEMPLOYMENT INS						5,362
357010 WORKERS COMP INSURANCE						551,757
358000 ITS CAPITAL ACQUISITION						73,270
358000 FACILITIES CAPITAL PROJ						66,157
358000 GREENSPACE CAP PROJ.						1,803
358000 EMERGENCY COMM SYS						104,578
401000 LOL - S.O. ADMIN						674,813
402000 LAW ENF SVCS						4,959,036
402000 DISTRICT PATROL						6,384,614
402000 LOL - LAW ENF SVCS						2,729,146
402005 GF PATROL OPERATIONS						1,137,106
402010 GF INVESTIGATIONS						558,797
402015 GF RECORDS						115,312
402020 GF PUBLIC AFFAIRS						51,815

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
402030 GF CIVIL						73,169
402035 GF PERMITS						29,270
402040 GF FORENSICS						20,828
402045 GF EVIDENCE						26,639
402050 SO Service Admin						28,553
403000 JAIL						11,077,346
403000 JAIL COMMISSARY						31,526
403000 LOL - JAIL						1,026,820
403010 JAIL HOUSING						788,777
403025 JAIL INTAKE/RELEASE						557,614
403500 JAIL HEALTH CARE						33,228
404000 COURT SECURITY FUND						13,401
406005 TRI-MET CONTRACT						2,011
406030 GASTON LAW ENF SVCS						0
406035 BANKS CONTRACT						0
406050 WIN Contracts						1,151
406060 TASKFORCE REIMBURSABLES						3,293
406065 CORNELIUS LAW ENF SVCS						193
409000 FORFEITURES						43,826
451000 DISTRICT ATTORNEY						2,474,143
451000 LOL-DISTRICT ATTORNEY						530,606
501000 JUVENILE						1,337,370
501000 LOL-JUVENILE						197,619
501005 JUVENILE BASIC SERVICES						1,686,159
501005 LOL-JUVENILE BASIC SVCS						53,888
501010 JUVENILE SHELTER CARE						46,840
501015 JUV SECURE DETENTION						113,344
501025 HOME DETENTION						10,065
502000 CONCILIATION PROGRAM						117,228
504000 JUVENILE GRANTS						101,955
504005 DOWNSIZING						29,956
504020 JUVENILE RESTITUTION						64,473
505000 STATE HIGH-RISK PREVENT						258,538
505015 SUBSTANCE ABUSE PROGRAMS						98,487
505020 COMM & VICTIM SVCS						13,841
505025 SHELTER CARE SUPPLEMENT						33,739
551000 COMMUNITY CORRECTIONS						3,196,502
551500 LOL COMM CORRECTIONS						1,031,236
601000 LONG RANGE PLANNING						708,668
602000 CURRENT PLANNING						586,203
602000 BUILDING SERVICES						1,926,231
603000 ENGINEERING						1,372,865
603000 SURVEY PUBLIC LAND CNR						119,175
603000 SURVEY						148,934
604000 LUT ADMINISTRATION						590,347
604500 ROAD FUND ADMIN						106,330
605000 CAPITAL PROJECT MGMT						1,192,618
606000 LUT OPS & MAINT						2,721,655
606500 TIF ROAD PROJECT						8,965
606500 MSTIP 3						458,135
606500 ROAD CAPITAL PROJECT						148,778
606500 OTIA CAP PROJECTS						0
606500 TDT						240,356

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
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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						22,166
606500 BONNY SLOPE SDC						8,656
607000 Regional Transportation						7,277
607500 MAINT LOCAL IMPROV DIST						1,180
608000 URBAN ROAD MAINT DIST						51,535
608500 NORTH BETHANY SERVICE DIST						37,417
609000 SPECIAL LIGHT DISTRICT #1						11,090
651000 HOUSING SERVICES						952,150
652000 Metro Affordabe Housing						280,168
661000 FEDERAL HOUSING PROG						38,961
662000 LOCAL FUND HOUSING PROG						13,326
663000 AFFORDABLE HOUSING POOL						19,835
701000 EMERGENCY MEDICAL SVCS						125,159
703000 PUBLIC HEALTH						3,528,675
703005 ENVIRONMENT HEALTH						274,773
703010 COMMUNICABLE DISEASE						332,063
703015 MEDICAL EXAMINER						43,779
703020 SOLID WASTE & RECYCLING						92,391
703025 MATERNAL & CHILD HEALTH						387,207
703035 HEPP						95,519
703040 VITAL RECORDS						43,839
703045 WIC						321,351
703050 PH Emergency Preparedness						49,394
704000 HHS ADMINISTRATION						450,381
705000 CHILDREN & FAMILY SVCS						177,129
706000 HUMAN SERVICES						939,114
706010 MENTAL HEALTH SERVICES						328,950
706015 CHILDREN'S HUMAN SERVICES						26,839
706020 ALCOHOL & DRUG SERVICES						61,752
706025 DEVELOP DISABILIT						0
706500 Developmental Disabilities Servic						1,856,514
707000 MENTAL HEALTH HB 2145						3,034
708500 HEALTH SHARE OREGON						228,528
708700 COORDINATED CARE ORG						625,227
708900 MH URGENT CARE CTR						261,894
709000 ANIMAL SERVICES						990,312
751000 VETERANS SERVICES						308,349
752000 AGENCY ON AGING						531,493
801000 WASH CO JUSTICE COURT						266,769
851000 LAW LIBRARY						128,682
901000 COMMUNITY DEVELOPMENT						188,300
902000 HOME FUND						58,818
903000 AIR QUALITY						42,252
951000 AGRICULTURE						153,912
961000 WATERMASTER						101,837
971000 COOP LIBRARY SERVICES						775,318
971015 WEST SLOPE LIBRARY						99,030
981000 FAIR COMPLEX						225,477
982000 EVENT CENTER						8
984000 EVENT CENTER OPS						355,699
BANKRUPTCY TAX PAYMENTS						6,202
A&T SYSTEM TEAM						0
COMMUNITY HOUSING FUND						50

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
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**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
OSU EXTENSION SERVICE						0
RIDE CONNECTION						0
STATE COURTS						1,899,669
TUALATIN RIVER WATERSHED COUNCIL						50
VISION ACTION NETWORK						18,389
WCCCA (911 Center)						6,517
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY						109,850
Totals	81,459,927	(1,722,905)	0	(1,249,000)	0	78,488,022

Deviation: 0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	(895,401)	663,529	135,584	984	0
151000 ADMIN OFFICE	9,833	(578,350)	137,990	6,740	0
162000 NON-DEPARTMENTAL	604	822	0	1,490	0
167500 Affordable Housing Development Su	2,918	3,957	0	7,315	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	540	737	0	1,332	0
201000 COUNTY COUNSEL	7,338	18,437	(377,477)	4,983	0
251000 COUNTY AUDITOR	1,899	4,827	3,389	(96,667)	0
301000 ELECTIONS	5,372	12,948	8,972	4,958	267,543
302000 ASSESSMENT & TAXATION	46,143	123,170	337,026	24,188	1,605,257
302020 A&T-SS	0	0	0	0	0
311000 DEI	4,915	12,880	0	2,915	0
321000 COUNTY EMERGENCY MGMT	3,000	7,448	46,128	2,434	0
351010 SS-ADMIN	3,252	8,354	1,506	2,197	0
351500 FINANCIAL MGMT	8,520	21,745	17,738	5,979	0
352000 HUMAN RESOURCE	11,823	30,747	118,150	7,394	0
352500 INFO TECHNOLOGY SVCS	45,182	109,805	21,966	39,865	0
353000 PURCHASING	2,230	5,843	16,220	1,330	0
353500 FACILITIES MANAGEMENT	29,017	69,688	136,417	26,859	0
354000 FLEET MANAGEMENT	11,335	27,693	1,141	3,327	0
354100 FLEET REPLACEMENT	5,691	21,347	0	11,652	0
354500 INTERNAL SERVICES	3,840	9,336	102	1,139	0
355500 BLDG EQUIP REPLACEMENT	4,545	6,150	0	3,329	0
356005 PARKS	4,328	10,890	0	131	0
356010 METZGER PARK	245	434	0	24	0
357500 RISK MANAGEMENT	2,747	7,108	34,850	1,728	0
357005 LIFE INSURANCE	378	701	0	347	0
357005 MEDICAL INSURANCE	32,709	44,288	0	24,192	0
357005 UNEMPLOYMENT INS	186	660	0	344	0
357010 LIABILITY INSUR	0	0	1,018,544	0	0
357010 WORKERS COMP INSURANCE	2,315	3,139	0	1,738	0
358000 ITS CAPITAL ACQUISITION	6,297	8,527	0	4,641	0
358000 FACILITIES CAPITAL PROJ	10,747	14,557	936	7,964	0
358000 GREENSPACE CAP PROJ.	242	328	0	173	0
358000 EMERGENCY COMM SYS	22,329	30,232	0	16,483	0
401000 SHERIFF'S OFFICE ADMIN	16,726	42,489	519,207	11,968	0
401000 LOL - S.O. ADMIN	7,727	19,536	0	1,659	0
402000 LAW ENF SVCS	73,339	186,881	0	51,766	0
402000 DISTRICT PATROL	76,131	189,069	0	18,062	0
402000 LOL - LAW ENF SVCS	32,841	81,189	0	7,967	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	91,349	237,289	0	58,386	0
403000 JAIL COMMISSARY	492	2,236	0	90	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	101000 BOARD OF C 1.5	151000 ADMIN OFFI 2.5	201000 COUNTY COU 3.5	251000 COUNTY AUD 4.5	302020 A&T-SS 5.5
403000 LOL - JAIL	7,867	19,451	0	1,918	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	4,398	5,952	0	10,942	0
404000 COURT SECURITY FUND	380	1,440	0	785	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	43	57	0	4	0
406060 TASKFORCE REIMBURSABLES	364	492	0	36	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	18,517	0	0
451000 DISTRICT ATTORNEY	45,874	119,110	5,577	29,068	0
451000 LOL-DISTRICT ATTORNEY	11,578	30,019	0	2,181	0
501000 JUVENILE	19,490	49,073	11,004	14,652	0
501000 LOL-JUVENILE	4,760	12,106	0	964	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	1,951	5,186	0	338	0
503000 JUVENILE ADMIN	5,832	15,256	0	3,464	0
504000 JUVENILE GRANTS	2,119	5,358	0	438	0
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	6,239	14,972	0	1,739	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	52,674	130,468	16,064	12,795	0
551500 LOL COMM CORRECTIONS	14,514	37,226	0	2,892	0
601000 LONG RANGE PLANNING	12,039	31,227	105,621	7,715	0
602000 CURRENT PLANNING	8,559	23,180	50,561	2,273	0
602000 BUILDING SERVICES	29,547	81,445	13,408	10,865	0
603000 ENGINEERING	24,994	62,358	13,774	5,788	0
603000 SURVEY PUBLIC LAND CNR	1,864	6,640	0	1,485	0
603000 SURVEY	2,230	6,516	0	964	0
604000 LUT ADMINISTRATION	10,824	27,698	44,513	2,185	0
604500 ROAD FUND ADMIN	14,076	34,506	0	18,845	0
605000 CAPITAL PROJECT MGMT	21,976	56,038	179,417	4,556	0
606000 LUT OPS & MAINT	64,610	150,441	26,242	19,814	0
606500 TIF ROAD PROJECT	999	1,352	0	703	0
606500 MSTIP 3	93,976	127,092	0	69,939	0
606500 ROAD CAPITAL PROJECT	28,752	38,928	0	21,219	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	52,361	70,885	0	38,670	0
606500 NORTH BETHANY SDC	4,731	6,403	0	3,495	0
606500 BONNY SLOPE SDC	1,582	2,138	0	1,137	0
607000 Regional Transportation	1,070	2,051	0	1,131	0
607500 MAINT LOCAL IMPROV DIST	9	324	0	24	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
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**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
608000 URBAN ROAD MAINT DIST	6,876	17,443	0	1,313	0
608500 NORTH BETHANY SERVICE DIST	7,936	10,748	0	5,871	0
609000 SPECIAL LIGHT DISTRICT #1	1,600	3,065	0	1,657	0
651000 HOUSING SERVICES	24,421	58,318	59,175	984	0
652000 Metro Affordabe Housing	62,738	84,941	0	46,382	0
661000 FEDERAL HOUSING PROG	0	0	0	0	0
662000 LOCAL FUND HOUSING PROG	0	0	0	0	0
663000 AFFORDABLE HOUSING POOL	0	0	0	0	0
701000 EMERGENCY MEDICAL SVCS	2,097	4,913	5,680	118	0
703000 PUBLIC HEALTH	64,180	164,465	173,097	43,969	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	6,841	17,763	26,918	4,329	0
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	3,547	8,296	2,189	1,741	0
706000 HUMAN SERVICES	43,930	86,376	53,547	25,436	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	36,299	95,173	0	6,393	0
707000 MENTAL HEALTH HB 2145	270	941	0	519	0
708500 HEALTH SHARE OREGON	1,371	7,635	0	3,587	0
708700 COORDINATED CARE ORG	13,599	34,466	0	2,968	0
708900 MH URGENT CARE CTR	4,378	7,864	0	4,289	0
709000 ANIMAL SERVICES	10,799	28,788	9,127	5,741	0
751000 VETERANS SERVICES	4,637	12,387	1,091	2,435	0
752000 AGENCY ON AGING	10,189	24,980	2,920	2,974	0
801000 WASH CO JUSTICE COURT	3,926	10,407	6,986	2,120	0
851000 LAW LIBRARY	1,397	4,206	2,028	83	0
901000 COMMUNITY DEVELOPMENT	5,822	11,435	18,207	2,711	0
902000 HOME FUND	3,550	5,471	0	2,356	0
903000 AIR QUALITY	1,545	2,822	0	789	0
951000 AGRICULTURE	421	574	0	1,019	0
961000 WATERMASTER	820	2,206	0	391	0
971000 COOP LIBRARY SERVICES	39,374	85,982	2,138	3,692	0
971015 WEST SLOPE LIBRARY	4,246	10,852	0	121	0
981000 FAIR COMPLEX	5,614	12,806	20,658	383	0
982000 EVENT CENTER	0	0	0	0	0
984000 EVENT CENTER OPS	2,828	7,186	0	870	0
BANKRUPTCY TAX PAYMENTS	0	0	6,202	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	0	0	0	0	0
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0
VISION ACTION NETWORK	0	0	0	0	0
WCCCA (911 Center)	0	0	0	0	0
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	109,850	0	0	0
Total Allocated	0	0	0	0	0
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
<b>Total Expenditures</b>	<b>621,257</b>	<b>3,568,413</b>	<b>3,053,050</b>	<b>739,671</b>	<b>1,872,800</b>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	311000 DEI 6.5	321000 COUNTY EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	352000 HUMAN RESO 10.5
CLEAN WATER SERVICES (CWS)	0	0	0	0	0
101000 BOARD OF COMMIS	1,201	1,879	789	3,146	9,007
151000 ADMIN OFFICE	4,807	7,520	3,156	12,096	36,042
162000 NON-DEPARTMENTAL	0	0	0	3,980	0
167500 Affordable Housing Development Su	0	0	0	4,112	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	0	0	0	1,101	0
201000 COUNTY COUNSEL	3,604	5,639	2,367	8,734	27,029
251000 COUNTY AUDITOR	961	1,504	631	2,324	7,207
301000 ELECTIONS	2,709	4,592	1,822	16,130	20,407
302000 ASSESSMENT & TAXATION	29,053	49,226	19,544	160,030	218,621
302020 A&T-SS	0	0	0	0	0
311000 DEI	(173,913)	4,137	1,735	7,997	19,820
321000 COUNTY EMERGENCY MGMT	1,628	(232,321)	21,579	4,882	10,812
351010 SS-ADMIN	1,897	3,212	(169,214)	5,262	12,613
351500 FINANCIAL MGMT	4,882	8,274	75,230	(485,634)	32,437
352000 HUMAN RESOURCE	7,053	11,956	108,681	17,620	(771,129)
352500 INFO TECHNOLOGY SVCS	23,279	39,454	358,526	62,987	175,197
353000 PURCHASING	1,351	2,293	20,888	5,140	10,191
353500 FACILITIES MANAGEMENT	14,547	24,654	224,047	100,092	109,497
354000 FLEET MANAGEMENT	5,699	9,652	87,772	63,705	53,273
354100 FLEET REPLACEMENT	0	0	0	26,159	0
354500 INTERNAL SERVICES	1,897	3,212	29,246	24,511	14,285
355500 BLDG EQUIP REPLACEMENT	0	0	0	7,116	0
356005 PARKS	2,411	4,085	1,620	33,363	18,161
356010 METZGER PARK	26	43	18	5,700	198
357500 RISK MANAGEMENT	1,628	2,753	25,068	6,276	12,238
357005 LIFE INSURANCE	0	0	0	4,080	0
357005 MEDICAL INSURANCE	0	0	0	52,283	0
357005 UNEMPLOYMENT INS	0	0	0	4,012	0
357010 LIABILITY INSUR	0	0	0	1,769	0
357010 WORKERS COMP INSURANCE	0	0	0	13,518	0
358000 ITS CAPITAL ACQUISITION	0	0	0	31,603	0
358000 FACILITIES CAPITAL PROJ	0	0	0	24,287	0
358000 GREENSPACE CAP PROJ.	0	0	0	861	0
358000 EMERGENCY COMM SYS	0	0	0	32,388	0
401000 SHERIFF'S OFFICE ADMIN	9,500	16,089	6,383	34,338	72,923
401000 LOL - S.O. ADMIN	4,335	7,358	2,918	12,776	35,066
402000 LAW ENF SVCS	41,921	71,043	28,208	142,419	359,761
402000 DISTRICT PATROL	41,164	69,758	27,694	94,267	364,160
402000 LOL - LAW ENF SVCS	17,582	29,780	11,827	51,986	155,385
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	54,388	91,970	36,776	117,308	466,562
403000 JAIL COMMISSARY	267	457	180	3,546	2,025

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	321000 COUNTY		351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	352000 HUMAN RESO 10.5
	311000 DEI 6.5	EME 7.5			
403000 LOL - JAIL	4,200	7,127	2,824	13,553	36,937
403005 JAIL ADMIN	0	0	0	0	0
403010 JAIL HOUSING	0	0	0	0	0
403025 JAIL INTAKE/RELEASE	0	0	0	0	0
403500 JAIL HEALTH CARE	0	0	0	7,057	0
404000 COURT SECURITY FUND	0	0	0	10,513	0
406005 TRI-MET CONTRACT	0	0	0	1,932	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	351	0
406060 TASKFORCE REIMBURSABLES	0	0	0	2,383	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	0	0	0
451000 DISTRICT ATTORNEY	27,290	46,242	18,360	66,457	205,337
451000 LOL-DISTRICT ATTORNEY	6,863	11,632	4,616	13,003	51,676
501000 JUVENILE	10,858	18,398	7,297	33,611	81,704
501000 LOL-JUVENILE	2,709	4,592	1,822	11,610	20,407
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	1,215	2,064	817	16,257	9,171
503000 JUVENILE ADMIN	3,522	5,974	2,370	7,041	26,538
504000 JUVENILE GRANTS	1,190	2,022	799	8,721	8,972
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	3,118	5,279	2,092	13,234	23,481
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	28,243	47,845	18,997	141,395	255,454
551500 LOL COMM CORRECTIONS	8,411	14,259	5,656	24,322	83,405
601000 LONG RANGE PLANNING	7,143	12,104	4,805	19,650	53,781
602000 CURRENT PLANNING	5,012	8,488	3,367	42,598	37,720
602000 BUILDING SERVICES	16,235	27,509	10,918	156,745	122,175
603000 ENGINEERING	13,645	23,132	9,179	67,692	114,477
603000 SURVEY PUBLIC LAND CNR	1,025	1,733	690	18,611	9,792
603000 SURVEY	1,239	2,102	833	21,656	11,401
604000 LUT ADMINISTRATION	6,241	10,574	4,195	27,130	46,977
604500 ROAD FUND ADMIN	0	0	0	37,879	0
605000 CAPITAL PROJECT MGMT	12,582	21,318	8,459	26,527	103,677
606000 LUT OPS & MAINT	30,139	51,063	20,278	149,594	280,849
606500 TIF ROAD PROJECT	0	0	0	4,256	0
606500 MSTIP 3	0	0	0	149,842	0
606500 ROAD CAPITAL PROJECT	0	0	0	51,434	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	0	0	0	77,210	0
606500 NORTH BETHANY SDC	0	0	0	7,537	0
606500 BONNY SLOPE SDC	0	0	0	3,799	0
607000 Regional Transportation	0	0	0	2,662	0
607500 MAINT LOCAL IMPROV DIST	0	0	0	805	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
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Department	311000 DEI 6.5	321000 COUNTY EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	352000 HUMAN RESO 10.5
608000 URBAN ROAD MAINT DIST	0	0	0	22,240	0
608500 NORTH BETHANY SERVICE DIST	0	0	0	12,108	0
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	4,465	0
651000 HOUSING SERVICES	11,946	20,237	8,032	30,096	89,877
652000 Metro Affordabe Housing	0	0	0	86,067	0
661000 FEDERAL HOUSING PROG	0	0	0	23,605	0
662000 LOCAL FUND HOUSING PROG	0	0	0	8,409	0
663000 AFFORDABLE HOUSING POOL	0	0	0	15,781	0
701000 EMERGENCY MEDICAL SVCS	877	1,486	590	9,033	6,625
703000 PUBLIC HEALTH	37,137	62,919	24,986	177,648	295,967
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	4,063	6,894	2,736	9,876	30,623
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	1,351	2,293	907	14,809	10,191
706000 HUMAN SERVICES	10,481	17,760	7,047	105,596	78,863
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	22,019	37,304	14,805	44,640	165,696
707000 MENTAL HEALTH HB 2145	0	0	0	1,304	0
708500 HEALTH SHARE OREGON	267	457	180	19,051	2,025
708700 COORDINATED CARE ORG	7,674	13,008	5,159	15,298	57,783
708900 MH URGENT CARE CTR	0	0	0	11,487	0
709000 ANIMAL SERVICES	6,782	11,493	4,560	229,986	51,064
751000 VETERANS SERVICES	2,919	4,942	1,959	8,963	21,991
752000 AGENCY ON AGING	5,150	8,722	3,462	40,779	38,759
801000 WASH CO JUSTICE COURT	2,439	4,132	1,637	22,389	18,368
851000 LAW LIBRARY	809	1,374	545	4,957	6,111
901000 COMMUNITY DEVELOPMENT	1,706	2,880	1,140	23,749	12,808
902000 HOME FUND	314	533	209	9,896	2,370
903000 AIR QUALITY	351	592	233	6,975	2,644
951000 AGRICULTURE	0	0	0	1,798	0
961000 WATERMASTER	522	884	350	3,384	3,948
971000 COOP LIBRARY SERVICES	9,771	16,553	6,569	91,135	73,535
971015 WEST SLOPE LIBRARY	2,439	4,132	1,637	15,075	18,368
981000 FAIR COMPLEX	2,034	3,438	1,362	32,474	15,301
982000 EVENT CENTER	0	0	0	8	0
984000 EVENT CENTER OPS	1,487	2,526	999	3,674	11,211
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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	321000 COUNTY				352000 HUMAN
	311000 DEI 6.5	EME 7.5	351010 SS-ADMIN 8.5	351500 FINANCIAL 9.5	RESO 10.5
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	0	0	0	0	0
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0
VISION ACTION NETWORK	0	0	0	0	0
WCCCA (911 Center)	0	0	0	0	0
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	824,380	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,251,675</b>	<b>786,235</b>	<b>1,144,969</b>	<b>3,062,092</b>	<b>4,069,847</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
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Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
CLEAN WATER SERVICES (CWS)	57,837	0	0	0	0
101000 BOARD OF COMMIS	41,281	3,869	20,810	0	9,876
151000 ADMIN OFFICE	213,445	1,010	102,217	0	26,658
162000 NON-DEPARTMENTAL	0	1,024	0	0	0
167500 Affordable Housing Development Su	0	102	0	0	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	0	303	0	0	0
201000 COUNTY COUNSEL	167,363	1,184	93,485	0	21,906
251000 COUNTY AUDITOR	39,818	18	24,926	0	5,157
301000 ELECTIONS	557,784	2,468	329,900	0	29,591
302000 ASSESSMENT & TAXATION	1,502,662	13,047	391,069	0	115,743
302020 A&T-SS	0	0	0	0	0
311000 DEI	91,448	1,416	13,997	0	10,456
321000 COUNTY EMERGENCY MGMT	56,930	6,206	49,861	0	11,687
351010 SS-ADMIN	66,139	305	47,429	0	9,420
351500 FINANCIAL MGMT	185,033	5,092	84,537	0	22,370
352000 HUMAN RESOURCE	236,989	8,241	98,315	0	97,738
352500 INFO TECHNOLOGY SVCS	(1,824,206)	28,991	276,186	0	122,824
353000 PURCHASING	48,614	(141,601)	16,795	0	5,869
353500 FACILITIES MANAGEMENT	558,473	195,334	(1,845,362)	0	207,556
354000 FLEET MANAGEMENT	195,561	19,732	44,983	0	33,570
354100 FLEET REPLACEMENT	0	654	0	0	0
354500 INTERNAL SERVICES	59,427	11,023	114,390	0	19,672
355500 BLDG EQUIP REPLACEMENT	0	427	0	0	0
356005 PARKS	81,642	7,439	37,973	0	54,305
356010 METZGER PARK	1,496	2,218	58,299	0	6,775
357500 RISK MANAGEMENT	64,873	8,197	31,377	(211,019)	7,510
357005 LIFE INSURANCE	0	490	0	0	0
357005 MEDICAL INSURANCE	0	3,040	0	0	0
357005 UNEMPLOYMENT INS	0	160	0	0	0
357010 LIABILITY INSUR	0	3,741	0	648,238	(1,672,292)
357010 WORKERS COMP INSURANCE	0	675	0	530,372	0
358000 ITS CAPITAL ACQUISITION	0	22,202	0	0	0
358000 FACILITIES CAPITAL PROJ	0	7,666	0	0	0
358000 GREENSPACE CAP PROJ.	0	199	0	0	0
358000 EMERGENCY COMM SYS	0	3,146	0	0	0
401000 SHERIFF'S OFFICE ADMIN	415,272	13,957	547,526	0	96,885
401000 LOL - S.O. ADMIN	178,772	2,097	176,440	0	47,104
402000 LAW ENF SVCS	1,781,892	19,908	1,077,486	0	942,054
402000 DISTRICT PATROL	1,467,717	13,236	513,446	0	1,037,847
402000 LOL - LAW ENF SVCS	628,996	8,817	217,538	0	470,672
402005 GF PATROL OPERATIONS	0	0	0	0	0
402010 GF INVESTIGATIONS	0	0	0	0	0
402015 GF RECORDS	0	0	0	0	0
402020 GF PUBLIC AFFAIRS	0	0	0	0	0
402030 GF CIVIL	0	0	0	0	0
402035 GF PERMITS	0	0	0	0	0
402040 GF FORENSICS	0	0	0	0	0
402045 GF EVIDENCE	0	0	0	0	0
402050 SO Service Admin	0	0	0	0	0
403000 JAIL	2,239,067	23,469	3,917,063	0	834,602
403000 JAIL COMMISSARY	10,406	303	2,800	0	1,147

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
403000 LOL - JAIL	173,147	2,053	315,949	0	80,405
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	245	221	2,675	0	172
404000 COURT SECURITY FUND	0	283	0	0	0
406005 TRI-MET CONTRACT	0	79	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	696	0	0	0
406060 TASKFORCE REIMBURSABLES	0	18	0	0	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	193
409000 FORFEITURES	0	0	0	0	25,309
451000 DISTRICT ATTORNEY	1,169,351	8,920	519,868	0	130,274
451000 LOL-DISTRICT ATTORNEY	237,260	240	111,677	0	32,507
501000 JUVENILE	593,862	10,492	321,613	0	111,608
501000 LOL-JUVENILE	95,117	6,943	21,910	0	11,323
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	38,861	199	10,943	0	4,929
503000 JUVENILE ADMIN	134,387	363	30,656	0	14,880
504000 JUVENILE GRANTS	43,508	1,617	17,514	0	7,091
504005 DOWNSIZING	0	0	0	0	0
504020 JUVENILE RESTITUTION	0	0	0	0	0
505000 STATE HIGH-RISK PREVENT	107,982	2,527	55,400	0	14,244
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	0	0
505020 COMM & VICTIM SVCS	0	0	0	0	0
505025 SHELTER CARE SUPPLEMENT	0	0	0	0	0
551000 COMMUNITY CORRECTIONS	1,008,830	20,600	942,801	0	369,853
551500 LOL COMM CORRECTIONS	231,902	6,344	428,741	0	99,976
601000 LONG RANGE PLANNING	271,067	14,727	118,108	0	32,474
602000 CURRENT PLANNING	258,733	3,226	101,533	0	25,059
602000 BUILDING SERVICES	895,018	7,360	196,134	0	328,367
603000 ENGINEERING	567,631	17,141	166,749	0	256,897
603000 SURVEY PUBLIC LAND CNR	46,216	407	10,247	0	18,528
603000 SURVEY	45,837	470	31,699	0	19,105
604000 LUT ADMINISTRATION	236,105	1,905	120,555	0	32,705
604500 ROAD FUND ADMIN	0	1,024	0	0	0
605000 CAPITAL PROJECT MGMT	438,438	29,262	156,873	0	105,627
606000 LUT OPS & MAINT	710,980	49,572	343,299	0	761,596
606500 TIF ROAD PROJECT	0	1,655	0	0	0
606500 MSTIP 3	0	17,286	0	0	0
606500 ROAD CAPITAL PROJECT	0	8,445	0	0	0
606500 OTIA CAP PROJECTS	0	0	0	0	0
606500 TDT	0	1,230	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	363	0	0	0
607500 MAINT LOCAL IMPROV DIST	0	18	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
608000 URBAN ROAD MAINT DIST	0	3,663	0	0	0
608500 NORTH BETHANY SERVICE DIST	0	754	0	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	303	0	0	0
651000 HOUSING SERVICES	410,504	16,567	129,908	0	67,520
652000 Metro Affordabe Housing	0	40	0	0	0
661000 FEDERAL HOUSING PROG	0	15,356	0	0	0
662000 LOCAL FUND HOUSING PROG	0	4,917	0	0	0
663000 AFFORDABLE HOUSING POOL	0	4,054	0	0	0
701000 EMERGENCY MEDICAL SVCS	32,883	2,373	8,370	0	4,990
703000 PUBLIC HEALTH	1,393,092	28,826	679,143	0	269,298
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	184,903	1,083	42,544	0	17,476
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	48,716	6,753	23,306	0	10,135
706000 HUMAN SERVICES	300,608	18,787	92,812	0	65,519
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	749,941	1,905	114,843	0	82,787
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	9,914	2,610	136,210	0	11,695
708700 COORDINATED CARE ORG	275,463	447	0	0	28,593
708900 MH URGENT CARE CTR	0	1,520	193,490	0	10,140
709000 ANIMAL SERVICES	251,126	9,268	139,163	0	66,178
751000 VETERANS SERVICES	108,011	1,147	53,116	0	16,057
752000 AGENCY ON AGING	169,958	17,956	53,099	0	21,389
801000 WASH CO JUSTICE COURT	85,524	1,104	82,676	0	12,085
851000 LAW LIBRARY	27,300	1,126	61,382	0	6,818
901000 COMMUNITY DEVELOPMENT	47,354	11,824	28,537	0	20,127
902000 HOME FUND	12,851	1,865	6,009	0	13,394
903000 AIR QUALITY	12,185	3,124	5,843	0	5,149
951000 AGRICULTURE	0	1,024	124,135	0	6,509
961000 WATERMASTER	49,491	240	28,559	0	5,788
971000 COOP LIBRARY SERVICES	113,304	13,321	209,141	0	79,134
971015 WEST SLOPE LIBRARY	2,542	2,669	18,850	0	15,293
981000 FAIR COMPLEX	70,609	24,217	0	0	36,581
982000 EVENT CENTER	0	0	0	0	0
984000 EVENT CENTER OPS	49,699	5,780	219,178	0	17,770
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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	352500 INFO TECHN 11.5	353000 PURCHASING 12.5	353500 FACILITIES 13.5	357500 RISK MANAG 14.5	357010 LIABILITY 15.5
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	50	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	13,828	0	1,551,082	0	84,051
TUALATIN RIVER WATERSHED COUNCIL	50	0	0	0	0
VISION ACTION NETWORK	198	0	15,143	0	792
WCCCA (911 Center)	0	0	5,214	0	338
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	5,000	0	126,837	0	0
<b>Total Expenditures</b>	<b>20,854,312</b>	<b>720,114</b>	<b>14,617,020</b>	<b>967,591</b>	<b>6,035,430</b>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
CLEAN WATER SERVICES (CWS)	0	0	0	0	0
101000 BOARD OF COMMIS	0	0	0	0	0
151000 ADMIN OFFICE	0	0	0	0	0
162000 NON-DEPARTMENTAL	0	0	0	0	0
167500 Affordable Housing Development Su	0	0	0	0	0
168000 ESPD	0	0	0	0	0
169600 COMMUNITY NETWORK	0	0	0	0	0
201000 COUNTY COUNSEL	0	0	0	0	0
251000 COUNTY AUDITOR	0	0	0	0	0
301000 ELECTIONS	0	0	0	0	0
302000 ASSESSMENT & TAXATION	0	0	0	0	0
302020 A&T-SS	0	0	0	0	0
311000 DEI	0	0	0	0	0
321000 COUNTY EMERGENCY MGMT	0	0	0	0	0
351010 SS-ADMIN	0	0	0	0	0
351500 FINANCIAL MGMT	0	0	0	0	0
352000 HUMAN RESOURCE	0	0	0	0	0
352500 INFO TECHNOLOGY SVCS	0	0	0	0	0
353000 PURCHASING	0	0	0	0	0
353500 FACILITIES MANAGEMENT	0	0	0	0	0
354000 FLEET MANAGEMENT	0	0	0	0	0
354100 FLEET REPLACEMENT	0	0	0	0	0
354500 INTERNAL SERVICES	0	0	0	0	0
355500 BLDG EQUIP REPLACEMENT	0	0	0	0	0
356005 PARKS	0	0	0	0	0
356010 METZGER PARK	0	0	0	0	0
357500 RISK MANAGEMENT	0	0	0	0	0
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	(1,887,949)	0	0	0	0
401000 LOL - S.O. ADMIN	152,830	0	0	0	0
402000 LAW ENF SVCS	0	0	0	0	0
402000 DISTRICT PATROL	2,387,631	0	0	0	0
402000 LOL - LAW ENF SVCS	976,584	0	0	0	0
402005 GF PATROL OPERATIONS	1,137,106	0	0	0	0
402010 GF INVESTIGATIONS	558,797	0	0	0	0
402015 GF RECORDS	115,312	0	0	0	0
402020 GF PUBLIC AFFAIRS	51,815	0	0	0	0
402030 GF CIVIL	73,169	0	0	0	0
402035 GF PERMITS	29,270	0	0	0	0
402040 GF FORENSICS	20,828	0	0	0	0
402045 GF EVIDENCE	26,639	0	0	0	0
402050 SO Service Admin	28,553	0	0	0	0
403000 JAIL	2,166,277	0	0	0	0
403000 JAIL COMMISSARY	0	7,058	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
403000 LOL - JAIL	194,097	109,405	0	0	0
403005 JAIL ADMIN	0	0	0	0	0
403010 JAIL HOUSING	0	788,777	0	0	0
403025 JAIL INTAKE/RELEASE	0	557,614	0	0	0
403500 JAIL HEALTH CARE	0	0	0	0	0
404000 COURT SECURITY FUND	0	0	0	0	0
406005 TRI-MET CONTRACT	0	0	0	0	0
406030 GASTON LAW ENF SVCS	0	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0	0
406050 WIN Contracts	0	0	0	0	0
406060 TASKFORCE REIMBURSABLES	0	0	0	0	0
406065 CORNELIUS LAW ENF SVCS	0	0	0	0	0
409000 FORFEITURES	0	0	0	0	0
451000 DISTRICT ATTORNEY	0	0	0	0	0
451000 LOL-DISTRICT ATTORNEY	0	0	0	0	0
501000 JUVENILE	0	0	0	0	0
501000 LOL-JUVENILE	0	0	0	0	0
501005 JUVENILE BASIC SERVICES	0	0	1,686,159	0	0
501005 LOL-JUVENILE BASIC SVCS	0	0	53,888	0	0
501010 JUVENILE SHELTER CARE	0	0	46,840	0	0
501015 JUV SECURE DETENTION	0	0	113,344	0	0
501025 HOME DETENTION	0	0	10,065	0	0
502000 CONCILIATION PROGRAM	0	0	23,667	0	0
503000 JUVENILE ADMIN	0	0	(254,842)	0	0
504000 JUVENILE GRANTS	0	0	0	0	0
504005 DOWNSIZING	0	0	29,956	0	0
504020 JUVENILE RESTITUTION	0	0	64,473	0	0
505000 STATE HIGH-RISK PREVENT	0	0	0	0	0
505015 SUBSTANCE ABUSE PROGRAMS	0	0	98,487	0	0
505020 COMM & VICTIM SVCS	0	0	13,841	0	0
505025 SHELTER CARE SUPPLEMENT	0	0	33,739	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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
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	0	19,888	23,988
703000 PUBLIC HEALTH	0	0	0	0	0
703005 ENVIRONMENT HEALTH	0	0	0	156,968	117,805
703010 COMMUNICABLE DISEASE	0	0	0	191,458	140,605
703015 MEDICAL EXAMINER	0	0	0	19,078	24,701
703020 SOLID WASTE & RECYCLING	0	0	0	0	92,391
703025 MATERNAL & CHILD HEALTH	0	0	0	224,038	163,169
703030 PUBLIC HEALTH	0	0	0	(54,152)	54,152
703035 HEPP	0	0	0	54,905	40,614
703040 VITAL RECORDS	0	0	0	24,838	19,001
703045 WIC	0	0	0	182,408	138,943
703050 PH Emergency Preparedness	0	0	0	28,256	21,138
704000 HHS ADMINISTRATION	0	0	0	0	87,641
704005 HHS ADMIN	0	0	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	0	0	39,427
706000 HUMAN SERVICES	0	0	0	0	16,863
706005 HUMAN SVCS ADMIN	0	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	0	328,950
706015 CHILDREN'S HUMAN SERVICES	0	0	0	0	26,839
706020 ALCOHOL & DRUG SERVICES	0	0	0	0	61,752
706025 DEVELOP DISABILIT	0	0	0	0	0
706500 Developmental Disabilities Servic	0	0	0	0	467,657
707000 MENTAL HEALTH HB 2145	0	0	0	0	0
708500 HEALTH SHARE OREGON	0	0	0	0	13,301
708700 COORDINATED CARE ORG	0	0	0	0	170,769
708900 MH URGENT CARE CTR	0	0	0	0	0
709000 ANIMAL SERVICES	0	0	0	0	141,080
751000 VETERANS SERVICES	0	0	0	0	60,802
752000 AGENCY ON AGING	0	0	0	0	123,267
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
984000 EVENT CENTER OPS	0	0	0	0	0
BANKRUPTCY TAX PAYMENTS	0	0	0	0	0
A&T SYSTEM TEAM	0	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	401000 SHERIFF'S 16.5	403005 JAIL ADMIN 17.5	503000 JUVENILE A 18.5	703030 PUBLIC HEA 19.5	704005 HHS ADMIN 20.5
BUILDING DEPRECIATION	0	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	0	0
OSU EXTENSION SERVICE	0	0	0	0	0
RIDE CONNECTION	0	0	0	0	0
STATE COURTS	0	0	0	0	0
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	0	0
VISION ACTION NETWORK	0	0	0	0	0
WCCCA (911 Center)	0	0	0	0	0
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	104,500	0	0	(176,664)	0
Total Expenditures	6,135,459	1,462,854	1,919,617	671,021	2,374,855

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIATION 23.5	Totals
CLEAN WATER SERVICES (CWS)	0	0	0	57,837
101000 BOARD OF COMMIS	0	180	3,266	0
151000 ADMIN OFFICE	0	805	16,031	0
162000 NON-DEPARTMENTAL	0	0	0	7,920
167500 Affordable Housing Development Su	0	0	0	18,404
168000 ESPD	0	0	0	0
169600 COMMUNITY NETWORK	0	0	0	4,013
201000 COUNTY COUNSEL	0	746	14,662	0
251000 COUNTY AUDITOR	0	95	3,911	0
301000 ELECTIONS	0	1,583	63,036	1,329,815
302000 ASSESSMENT & TAXATION	0	3,158	83,689	4,721,626
302020 A&T-SS	0	0	0	0
311000 DEI	0	0	2,197	0
321000 COUNTY EMERGENCY MGMT	0	0	9,726	0
351010 SS-ADMIN	0	188	7,440	0
351500 FINANCIAL MGMT	0	538	13,259	0
352000 HUMAN RESOURCE	0	1,003	15,419	0
352500 INFO TECHNOLOGY SVCS	0	2,392	517,552	0
353000 PURCHASING	0	126	4,711	0
353500 FACILITIES MANAGEMENT	0	2,511	146,670	0
354000 FLEET MANAGEMENT	0	0	8,386	565,829
354100 FLEET REPLACEMENT	0	0	0	65,503
354500 INTERNAL SERVICES	0	1,008	16,985	310,073
355500 BLDG EQUIP REPLACEMENT	0	0	0	21,567
356005 PARKS	0	0	19,426	275,774
356010 METZGER PARK	0	0	10,961	86,437
357500 RISK MANAGEMENT	0	0	4,666	0
357005 LIFE INSURANCE	0	0	0	5,996
357005 MEDICAL INSURANCE	0	0	0	156,512
357005 UNEMPLOYMENT INS	0	0	0	5,362
357010 LIABILITY INSUR	0	0	0	0
357010 WORKERS COMP INSURANCE	0	0	0	551,757
358000 ITS CAPITAL ACQUISITION	0	0	0	73,270
358000 FACILITIES CAPITAL PROJ	0	0	0	66,157
358000 GREENSPACE CAP PROJ.	0	0	0	1,803
358000 EMERGENCY COMM SYS	0	0	0	104,578
401000 SHERIFF'S OFFICE ADMIN	0	650	84,036	0
401000 LOL - S.O. ADMIN	0	0	26,195	674,813
402000 LAW ENF SVCS	0	0	182,358	4,959,036
402000 DISTRICT PATROL	0	1,469	82,963	6,384,614
402000 LOL - LAW ENF SVCS	0	289	37,693	2,729,146
402005 GF PATROL OPERATIONS	0	0	0	1,137,106
402010 GF INVESTIGATIONS	0	0	0	558,797
402015 GF RECORDS	0	0	0	115,312
402020 GF PUBLIC AFFAIRS	0	0	0	51,815
402030 GF CIVIL	0	0	0	73,169
402035 GF PERMITS	0	0	0	29,270
402040 GF FORENSICS	0	0	0	20,828
402045 GF EVIDENCE	0	0	0	26,639
402050 SO Service Admin	0	0	0	28,553
403000 JAIL	0	0	742,840	11,077,346
403000 JAIL COMMISSARY	0	0	519	31,526

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
403000 LOL - JAIL	0	0	57,887	1,026,820
403005 JAIL ADMIN	0	0	0	0
403010 JAIL HOUSING	0	0	0	788,777
403025 JAIL INTAKE/RELEASE	0	0	0	557,614
403500 JAIL HEALTH CARE	0	0	1,566	33,228
404000 COURT SECURITY FUND	0	0	0	13,401
406005 TRI-MET CONTRACT	0	0	0	2,011
406030 GASTON LAW ENF SVCS	0	0	0	0
406035 BANKS CONTRACT	0	0	0	0
406050 WIN Contracts	0	0	0	1,151
406060 TASKFORCE REIMBURSABLES	0	0	0	3,293
406065 CORNELIUS LAW ENF SVCS	0	0	0	193
409000 FORFEITURES	0	0	0	43,826
451000 DISTRICT ATTORNEY	0	3,216	79,199	2,474,143
451000 LOL-DISTRICT ATTORNEY	0	770	16,584	530,606
501000 JUVENILE	0	2,265	51,443	1,337,370
501000 LOL-JUVENILE	0	96	3,260	197,619
501005 JUVENILE BASIC SERVICES	0	0	0	1,686,159
501005 LOL-JUVENILE BASIC SVCS	0	0	0	53,888
501010 JUVENILE SHELTER CARE	0	0	0	46,840
501015 JUV SECURE DETENTION	0	0	0	113,344
501025 HOME DETENTION	0	0	0	10,065
502000 CONCILIATION PROGRAM	0	0	1,630	117,228
503000 JUVENILE ADMIN	0	0	4,559	0
504000 JUVENILE GRANTS	0	0	2,606	101,955
504005 DOWNSIZING	0	0	0	29,956
504020 JUVENILE RESTITUTION	0	0	0	64,473
505000 STATE HIGH-RISK PREVENT	0	0	8,231	258,538
505015 SUBSTANCE ABUSE PROGRAMS	0	0	0	98,487
505020 COMM & VICTIM SVCS	0	0	0	13,841
505025 SHELTER CARE SUPPLEMENT	0	0	0	33,739
551000 COMMUNITY CORRECTIONS	0	2,313	148,170	3,196,502
551500 LOL COMM CORRECTIONS	0	436	73,152	1,031,236
601000 LONG RANGE PLANNING	0	669	17,538	708,668
602000 CURRENT PLANNING	0	817	15,077	586,203
602000 BUILDING SERVICES	0	1,386	29,119	1,926,231
603000 ENGINEERING	0	0	29,408	1,372,865
603000 SURVEY PUBLIC LAND CNR	0	181	1,756	119,175
603000 SURVEY	0	169	4,713	148,934
604000 LUT ADMINISTRATION	0	521	18,219	590,347
604500 ROAD FUND ADMIN	0	0	0	106,330
605000 CAPITAL PROJECT MGMT	0	0	27,868	1,192,618
606000 LUT OPS & MAINT	0	0	63,178	2,721,655
606500 TIF ROAD PROJECT	0	0	0	8,965
606500 MSTIP 3	0	0	0	458,135
606500 ROAD CAPITAL PROJECT	0	0	0	148,778
606500 OTIA CAP PROJECTS	0	0	0	0
606500 TDT	0	0	0	240,356
606500 NORTH BETHANY SDC	0	0	0	22,166
606500 BONNY SLOPE SDC	0	0	0	8,656
607000 Regional Transportation	0	0	0	7,277
607500 MAINT LOCAL IMPROV DIST	0	0	0	1,180

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
608000 URBAN ROAD MAINT DIST	0	0	0	51,535
608500 NORTH BETHANY SERVICE DIST	0	0	0	37,417
609000 SPECIAL LIGHT DISTRICT #1	0	0	0	11,090
651000 HOUSING SERVICES	0	0	24,565	952,150
652000 Metro Affordabe Housing	0	0	0	280,168
661000 FEDERAL HOUSING PROG	0	0	0	38,961
662000 LOCAL FUND HOUSING PROG	0	0	0	13,326
663000 AFFORDABLE HOUSING POOL	0	0	0	19,835
701000 EMERGENCY MEDICAL SVCS	0	0	1,248	125,159
703000 PUBLIC HEALTH	0	2,862	111,086	3,528,675
703005 ENVIRONMENT HEALTH	0	0	0	274,773
703010 COMMUNICABLE DISEASE	0	0	0	332,063
703015 MEDICAL EXAMINER	0	0	0	43,779
703020 SOLID WASTE & RECYCLING	0	0	0	92,391
703025 MATERNAL & CHILD HEALTH	0	0	0	387,207
703030 PUBLIC HEALTH	0	0	0	0
703035 HEPP	0	0	0	95,519
703040 VITAL RECORDS	0	0	0	43,839
703045 WIC	0	0	0	321,351
703050 PH Emergency Preparedness	0	0	0	49,394
704000 HHS ADMINISTRATION	0	367	6,324	450,381
704005 HHS ADMIN	0	0	0	0
705000 CHILDREN & FAMILY SVCS	0	0	3,468	177,129
706000 HUMAN SERVICES	0	0	15,489	939,114
706005 HUMAN SVCS ADMIN	0	0	0	0
706010 MENTAL HEALTH SERVICES	0	0	0	328,950
706015 CHILDREN'S HUMAN SERVICES	0	0	0	26,839
706020 ALCOHOL & DRUG SERVICES	0	0	0	61,752
706025 DEVELOP DISABILIT	0	0	0	0
706500 Developmental Disabilities Servic	0	0	17,052	1,856,514
707000 MENTAL HEALTH HB 2145	0	0	0	3,034
708500 HEALTH SHARE OREGON	0	0	20,225	228,528
708700 COORDINATED CARE ORG	0	0	0	625,227
708900 MH URGENT CARE CTR	0	0	28,726	261,894
709000 ANIMAL SERVICES	0	0	25,157	990,312
751000 VETERANS SERVICES	0	0	7,892	308,349
752000 AGENCY ON AGING	0	0	7,889	531,493
801000 WASH CO JUSTICE COURT	0	696	12,280	266,769
851000 LAW LIBRARY	0	0	10,546	128,682
901000 COMMUNITY DEVELOPMENT	0	0	0	188,300
902000 HOME FUND	0	0	0	58,818
903000 AIR QUALITY	0	0	0	42,252
951000 AGRICULTURE	0	0	18,432	153,912
961000 WATERMASTER	0	0	5,254	101,837
971000 COOP LIBRARY SERVICES	0	620	31,049	775,318
971015 WEST SLOPE LIBRARY	0	0	2,806	99,030
981000 FAIR COMPLEX	0	0	0	225,477
982000 EVENT CENTER	0	0	0	8
984000 EVENT CENTER OPS	0	0	32,491	355,699
BANKRUPTCY TAX PAYMENTS	0	0	0	6,202
A&T SYSTEM TEAM	0	0	0	0
BUILDING DEBT INTEREST	0	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule D - Detail of Allocated Costs**

Department	706005 HUMAN SVCS 21.5	BUILDING DEBT INT 22.5	BUILDING DEPRECIA 23.5	Totals
BUILDING DEPRECIATION	0	0	0	0
COMMUNITY HOUSING FUND	0	0	0	50
OSU EXTENSION SERVICE	0	0	0	0
RIDE CONNECTION	0	0	0	0
STATE COURTS	0	12,648	238,060	1,899,669
TUALATIN RIVER WATERSHED COUNCIL	0	0	0	50
VISION ACTION NETWORK	0	0	2,256	18,389
WCCCA (911 Center)	0	0	965	6,517
NOT ALLOCATED / EXCLUDED FOR PLAN USE ONLY	0	0	0	109,850
Total Allocated				<u>78,488,022</u>
Direct Bills	0	0	0	0
Unallocated	424,620	0	0	1,249,000
Cost Adjustments	0	0	0	0
Disallowed	1,663,232	0	0	1,722,905
Total Expenditures	<u>2,087,852</u>	<u>46,773</u>	<u>3,397,020</u>	<u>81,459,927</u>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
101000 BOARD OF COMMIS		
1.4.1 BD OF DIRECTORS	Number Of Regular Employees (FTE)	Adopted Budget
1.4.2 GENERAL GOVT	Budget Appropriations (Excluding Contingency)	Adopted Budget
151000 ADMIN OFFICE		
2.4.1 COUNTY ADMIN	Number Of Regular Employees (FTE)	Adopted Budget
2.4.2 BUDGET ANALYSIS	Size Of Budget	Adopted Budget
2.4.3 INTERGOV RELAT	Number Of Regular Employees (FTE)	Adopted Budget
2.4.4 COMMUNICATION	Number Of Regular Employees (FTE)	Adopted Budget
2.4.5 GEN COMM SUPPOR	Direct Allocation To Board Of Commissioners	Cost Plan
2.4.6 ADMINISTRATOR	Number Of Regular Employees (FTE)	Adopted Budget
201000 COUNTY COUNSEL		
3.4.1 LEGAL SUPPORT	County Counsel Hours	County Counsel Records
251000 COUNTY AUDITOR		
4.4.1 AUDIT ADMIN	Size Of Budget	Adopted Budget
4.4.2 FIELD AUDIT	Weighted Budget Size (50% Gen Fund--50% Other Funds)	Adopted Budget
302020 A&T-SS		
5.4.1 DEPT ADMIN	Direct Allocation To Assessment & Taxation	A & T Administration
5.4.2 ELECTIONS	Direct Allocation To Elections	A & T Administration
311000 DEI		
6.4.1 DEI	Number Of Regular Employees (FTE)	Adopted Budget
321000 COUNTY EMERGENCY MGMT		
7.4.1 FTE	Number Of Regular Employees (FTE)	Adopted Budget
351010 SS-ADMIN		
8.4.1 SS Admin	SUPPORT SERVICES NUMBER OF REGULAR EMPLOYEES (FTE)	Adopted Budget
8.4.2 SUSTAINABILITY	Number Of Regular Employees (FTE)	Adopted Budget
351500 FINANCIAL MGMT		
9.4.1 GEN FIN'L MGMT	Weighted 50% GL JE Lines And 50% Budget Appropriations	Wisard Actual Counts And Adopted Budget
9.4.2 ACCTS PAYABLE	Number Of Invoices Per Department	Wisard Actual Count
9.4.3 PAYROLL	Number Of Regular Employees (FTE)	Adopted Budget
9.4.4 TREASURY & AR	Number Of Receipts Per Department	Wisard Actual Count
352000 HUMAN RESOURCE		
10.4.1 PERSONNEL SVC	Number Of Regular Employees (FTE)	Adopted Budget
10.4.2 EMPLOYEE RELAT	Number Of Full-Time Bargaining Unit Employees Per Dept	Adopted Budget
10.4.3 EMPLOYEE DEV	Number Of Regular Employees (FTE) Less S.O. Sworn Officers	Adopted Budget
352500 INFO TECHNOLOGY SVCS		
11.4.1 ITS OPS - A (FTE)	Number Of Regular Employees (FTE)	Adopted Budget
11.4.2 ITS OPS - B (51100)	Personal Services (Account 51100) Budget	Adopted Budget
11.4.3 ITS SPECIAL SYS	Distributed By Use	Information Technology Systems Records
11.4.4 ITS EXTERNAL AGENCIES	Distributed By Use	Information Technology Systems Records

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	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
357500 RISK MANAGEMENT		
14.4.1 LIABILITY	Direct Allocation To Liability & Casualty Ins	Cost Plan
14.4.2 WORKERS COMP	Direct Allocation To Workers Comp Ins	Cost Plan
357010 LIABILITY INSUR		
15.4.1 GEN LIABILITY	Actual Determined Cost Allocation	Risk Services Admin
15.4.2 REAL PROPERTY	Real Property Square Footage	Facilities Management
15.4.3 AUTO INSURANCE	Based On Reported Losses And Milages	Risk Services Admin
401000 SHERIFF'S OFFICE ADMIN		
16.4.1 EXEC ADMIN	SO Budgeted Appropriations	Adopted Budget
16.4.2 BUSINESS ADMIN	Number Of S.O. Regular Employees (FTE)	Adopted Budget
16.4.3 TRAINING	Number Of S.O. Certified Employees	Adopted Budget
16.4.4 LAW ENFORCEMENT TECH	Number Of S.O. Certified Employees	Adopted Budget
16.4.5 PROF. STANDARDS	Number Of S.O. Regular Employees (FTE)	Adopted Budget
403005 JAIL ADMIN		
17.4.1 JAIL ADMIN.	Number Of Regular Employees (FTE) For Jail Admin Exclude 100-403005	Adopted Budget
503000 JUVENILE ADMIN		
18.4.1 JUVENILE ADMIN	Time And Salary Allocation	Juvenile Admin Records
703030 PUBLIC HEALTH		
19.4.1 DEPT ADMIN	Allocation Weighted @75% FTE & 25% Budget Appropriation	Adopted Budget
19.4.2 PROF. SERVICES	Allocation Weighted @75% FTE & 25% Budget Appropriation	Adopted Budget
704005 HHS ADMIN		
20.4.1 DEPT ADMIN	Weighted 75% FTE And 25% Budget Appropriations	Adopted Budget
20.4.2 HHS DIRECTOR	Time Allocation	HHS Records
706005 HUMAN SVCS ADMIN		
21.4.1 HSO ADMIN	Direct Allocation To HSO	HHS Admin Records
BUILDING DEBT INTEREST		
22.4.1 BLDG DEBT INTEREST	Office Building Square Footage	Facilities Management
BUILDING DEPRECIATION		
23.4.1 BUILDING & COMPONENT	Bldg Depreciation Square Footage	Facilities Management
23.4.2 GF EQUIPMENT	Cost Of Equipment By Org Unit (General Fund)	Fixed Asset Report

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 101000 BOARD OF COMMIS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	621,257			621,257
Inbound Costs:				
101000 BOARD OF COMMIS		883	883	
151000 ADMIN OFFICE		663,529	663,529	
201000 COUNTY COUNSEL		135,584	135,584	
251000 COUNTY AUDITOR		984	984	
311000 DEI		1,201	1,201	
321000 COUNTY EMERGENCY MGMT		1,879	1,879	
351010 SS-ADMIN		789	789	
351500 FINANCIAL MGMT		3,146	3,146	
352000 HUMAN RESOURCE		9,007	9,007	
352500 INFO TECHNOLOGY SVCS		41,281	41,281	
353000 PURCHASING		3,869	3,869	
353500 FACILITIES MANAGEMENT		20,810	20,810	
357010 LIABILITY INSUR		9,876	9,876	
BUILDING DEBT INTEREST		180	180	
BUILDING DEPRECIATION		3,266	3,266	
Total Allocated Additions:		896,284	896,284	896,284
Total To Be Allocated:	621,257	896,284		1,517,541

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 101000 BOARD OF COMMIS**

	Total	G&A	BD OF DIRECTORS	GENERAL GOV'T
<b>Other Expense &amp; Cost</b>				
PERSONNEL SERVICES	561,832	0	280,916	280,916
MATERIALS & SERVICES	58,925	0	29,462	29,463
OTHER SPECIAL EXPEND	0	0	0	0
INTERFUND EXPENSES	500	0	250	250
LESS REVENUE	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	621,257			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	621,257	0	310,628	310,629
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	621,257	0	310,628	310,629
<b>Allocation Step 2</b>				
Inbound - All Others	896,284	896,284	0	0
Reallocate Admin Costs		(896,284)	448,117	448,167
Unallocated Costs	0	0	0	0
2nd Allocation	896,284	0	448,117	448,167
<b>Total For 101000 BOARD OF COMMIS</b>				
Schedule .3 Total	1,517,541	0	758,745	758,796

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	697		697		697
151000 ADMIN OFFICE	20.00	0.897026	2,786		2,786	4,023	6,809
201000 COUNTY COUNSEL	15.00	0.672769	2,090		2,090	3,018	5,108
251000 COUNTY AUDITOR	4.00	0.179405	557		557	806	1,363
301000 ELECTIONS	10.00	0.448513	1,393		1,393	2,011	3,404
302000 ASSESSMENT & TAXATION	107.00	4.799089	14,907		14,907	21,548	36,455
311000 DEI	11.00	0.493364	1,533		1,533	2,210	3,743
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	836		836	1,205	2,041
351010 SS-ADMIN	7.00	0.313959	975		975	1,404	2,379
351500 FINANCIAL MGMT	18.00	0.807323	2,508		2,508	3,622	6,130
352000 HUMAN RESOURCE	26.00	1.166134	3,622		3,622	5,233	8,855
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	11,947		11,947	17,269	29,216
353000 PURCHASING	5.00	0.224256	697		697	1,004	1,701
353500 FACILITIES MANAGEMENT	53.60	2.404029	7,468		7,468	10,790	18,258
354000 FLEET MANAGEMENT	21.00	0.941877	2,926		2,926	4,225	7,151
354500 INTERNAL SERVICES	7.00	0.313959	975		975	1,404	2,379
356005 PARKS	8.90	0.399177	1,240		1,240	1,788	3,028
356010 METZGER PARK	0.10	0.004485	14		14	19	33
357500 RISK MANAGEMENT	6.00	0.269108	836		836	1,205	2,041
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	4,876		4,876	7,047	11,923
401000 LOL - S.O. ADMIN	16.00	0.717621	2,229		2,229	3,218	5,447
402000 LAW ENF SVCS	154.40	6.925040	21,511		21,511	31,095	52,606
402000 DISTRICT PATROL	151.60	6.799456	21,121		21,121	30,534	51,655
402000 LOL - LAW ENF SVCS	64.75	2.904121	9,021		9,021	13,041	22,062
403000 JAIL	198.75	8.914195	27,692		27,692	40,298	67,990
403000 JAIL COMMISSARY	1.00	0.044851	139		139	199	338
403000 LOL - JAIL	15.50	0.695195	2,159		2,159	3,117	5,276
451000 DISTRICT ATTORNEY	100.50	4.507555	14,002		14,002	20,242	34,244
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	3,525		3,525	5,093	8,618
501000 JUVENILE	40.00	1.794052	5,573		5,573	8,056	13,629
501000 LOL-JUVENILE	10.00	0.448513	1,393		1,393	2,011	3,404
502000 CONCILIATION PROGRAM	4.50	0.201831	627		627	903	1,530
503000 JUVENILE ADMIN	13.00	0.583067	1,811		1,811	2,618	4,429
504000 JUVENILE GRANTS	4.40	0.197346	613		613	883	1,496
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	1,602		1,602	2,313	3,915
551000 COMMUNITY CORRECTIONS	104.00	4.664535	14,489		14,489	20,942	35,431
551500 LOL COMM CORRECTIONS	31.00	1.390390	4,319		4,319	6,239	10,558
601000 LONG RANGE PLANNING	26.33	1.180935	3,668		3,668	5,298	8,966
602000 CURRENT PLANNING	18.47	0.828403	2,573		2,573	3,717	6,290
602000 BUILDING SERVICES	59.80	2.682107	8,331		8,331	12,044	20,375
603000 ENGINEERING	50.28	2.255123	7,005		7,005	10,122	17,127
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	528		528	765	1,293
603000 SURVEY	4.58	0.205419	638		638	920	1,558
604000 LUT ADMINISTRATION	23.00	1.031580	3,204		3,204	4,630	7,834
605000 CAPITAL PROJECT MGMT	46.35	2.078858	6,458		6,458	9,331	15,789
606000 LUT OPS & MAINT	111.00	4.978494	15,465		15,465	22,352	37,817
651000 HOUSING SERVICES	44.00	1.973457	6,130		6,130	8,863	14,993
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	453		453	652	1,105
703000 PUBLIC HEALTH	136.75	6.133415	19,052		19,052	27,542	46,594
704000 HHS ADMINISTRATION	15.00	0.672769	2,090		2,090	3,018	5,108
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	697		697	1,004	1,701
706000 HUMAN SERVICES	38.61	1.731709	5,379		5,379	7,773	13,152

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101000 BOARD OF COMMIS**

Activity - BD OF DIRECTORS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	11,299		11,299	16,333	27,632
708500 HEALTH SHARE OREGON	1.00	0.044851	139		139	199	338
708700 COORDINATED CARE ORG	28.29	1.268843	3,941		3,941	5,695	9,636
709000 ANIMAL SERVICES	25.00	1.121282	3,483		3,483	5,031	8,514
751000 VETERANS SERVICES	10.77	0.483048	1,500		1,500	2,163	3,663
752000 AGENCY ON AGING	18.98	0.851278	2,644		2,644	3,820	6,464
801000 WASH CO JUSTICE COURT	9.00	0.403662	1,254		1,254	1,809	3,063
851000 LAW LIBRARY	3.00	0.134554	418		418	602	1,020
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	875		875	1,260	2,135
902000 HOME FUND	1.17	0.052476	163		163	231	394
903000 AIR QUALITY	1.30	0.058307	181		181	259	440
961000 WATERMASTER	1.94	0.087012	270		270	386	656
971000 COOP LIBRARY SERVICES	36.00	1.614647	5,016		5,016	7,250	12,266
971015 WEST SLOPE LIBRARY	9.00	0.403662	1,254		1,254	1,809	3,063
981000 FAIR COMPLEX	7.50	0.336385	1,045		1,045	1,503	2,548
984000 EVENT CENTER OPS	5.50	0.246682	766		766	1,103	1,869
Schedule .4 Total for BD OF DIRECTORS	2,229.59	100.000000	310,628		310,628	448,117	758,745

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	621,257	0.059839	186		186		186
151000 ADMIN OFFICE	4,143,320	0.399082	1,240		1,240	1,784	3,024
162000 NON-DEPARTMENTAL	834,028	0.080333	250		250	354	604
167500 Affordable Housing Development Su	4,000,000	0.385277	1,197		1,197	1,721	2,918
169600 COMMUNITY NETWORK	745,500	0.071806	223		223	317	540
201000 COUNTY COUNSEL	3,057,363	0.294483	915		915	1,315	2,230
251000 COUNTY AUDITOR	739,671	0.071245	221		221	315	536
301000 ELECTIONS	2,697,492	0.259821	807		807	1,161	1,968
302000 ASSESSMENT & TAXATION	13,257,323	1.276936	3,967		3,967	5,721	9,688
311000 DEI	1,601,675	0.154272	479		479	693	1,172
321000 COUNTY EMERGENCY MGMT	1,316,944	0.126847	394		394	565	959
351010 SS-ADMIN	1,195,262	0.115127	358		358	515	873
351500 FINANCIAL MGMT	3,277,592	0.315695	981		981	1,409	2,390
352000 HUMAN RESOURCE	4,069,847	0.392005	1,218		1,218	1,750	2,968
352500 INFO TECHNOLOGY SVCS	21,844,436	2.104041	6,536		6,536	9,430	15,966
353000 PURCHASING	728,114	0.070131	218		218	311	529
353500 FACILITIES MANAGEMENT	14,726,470	1.418443	4,406		4,406	6,353	10,759
354000 FLEET MANAGEMENT	5,728,163	0.551733	1,714		1,714	2,470	4,184
354100 FLEET REPLACEMENT	7,788,346	0.750168	2,330		2,330	3,361	5,691
354500 INTERNAL SERVICES	2,000,900	0.192725	599		599	862	1,461
355500 BLDG EQUIP REPLACEMENT	6,218,391	0.598951	1,861		1,861	2,684	4,545
356005 PARKS	1,777,317	0.171190	532		532	768	1,300
356010 METZGER PARK	293,668	0.028286	88		88	124	212
357500 RISK MANAGEMENT	967,591	0.093198	290		290	416	706
357005 LIFE INSURANCE	520,434	0.050128	156		156	222	378
357005 MEDICAL INSURANCE	44,746,767	4.309978	13,388		13,388	19,321	32,709
357005 UNEMPLOYMENT INS	258,955	0.024942	77		77	109	186
357010 WORKERS COMP INSURANCE	3,175,071	0.305821	950		950	1,365	2,315
358000 ITS CAPITAL ACQUISITION	8,616,812	0.829965	2,578		2,578	3,719	6,297
358000 FACILITIES CAPITAL PROJ	14,710,652	1.416920	4,401		4,401	6,346	10,747
358000 GREENSPACE CAP PROJ.	334,556	0.032224	100		100	142	242
358000 EMERGENCY COMM SYS	30,547,352	2.942300	9,140		9,140	13,189	22,329
401000 SHERIFF'S OFFICE ADMIN	6,573,481	0.633153	1,967		1,967	2,836	4,803
401000 LOL - S.O. ADMIN	3,125,128	0.301010	935		935	1,345	2,280
402000 LAW ENF SVCS	28,361,655	2.731775	8,486		8,486	12,247	20,733
402000 DISTRICT PATROL	33,486,087	3.225357	10,019		10,019	14,457	24,476
402000 LOL - LAW ENF SVCS	14,753,187	1.421017	4,414		4,414	6,365	10,779
403000 JAIL	31,958,129	3.078185	9,562		9,562	13,797	23,359
403000 JAIL COMMISSARY	212,357	0.020454	64		64	90	154
403000 LOL - JAIL	3,553,979	0.342317	1,063		1,063	1,528	2,591
403500 JAIL HEALTH CARE	6,017,919	0.579642	1,801		1,801	2,597	4,398
404000 COURT SECURITY FUND	523,980	0.050469	157		157	223	380
406050 WIN Contracts	60,000	0.005779	18		18	25	43
406060 TASKFORCE REIMBURSABLES	500,000	0.048160	150		150	214	364
451000 DISTRICT ATTORNEY	15,915,686	1.532988	4,762		4,762	6,868	11,630
451000 LOL-DISTRICT ATTORNEY	4,057,983	0.390862	1,214		1,214	1,746	2,960
501000 JUVENILE	8,017,963	0.772285	2,399		2,399	3,462	5,861
501000 LOL-JUVENILE	1,853,624	0.178540	555		555	801	1,356
502000 CONCILIATION PROGRAM	580,826	0.055945	174		174	247	421
503000 JUVENILE ADMIN	1,919,617	0.184896	574		574	829	1,403



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101000 BOARD OF COMMIS**

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	859,282	0.082765	257		257	366	623
505000 STATE HIGH-RISK PREVENT	3,187,726	0.307040	954		954	1,370	2,324
551000 COMMUNITY CORRECTIONS	23,591,539	2.272321	7,058		7,058	10,185	17,243
551500 LOL COMM CORRECTIONS	5,412,007	0.521281	1,619		1,619	2,337	3,956
601000 LONG RANGE PLANNING	4,211,366	0.405636	1,260		1,260	1,813	3,073
602000 CURRENT PLANNING	3,108,187	0.299378	930		930	1,339	2,269
602000 BUILDING SERVICES	12,549,198	1.208730	3,755		3,755	5,417	9,172
603000 ENGINEERING	10,766,518	1.037024	3,221		3,221	4,646	7,867
603000 SURVEY PUBLIC LAND CNR	789,372	0.076032	236		236	335	571
603000 SURVEY	923,101	0.088912	276		276	396	672
604000 LUT ADMINISTRATION	4,096,938	0.394614	1,226		1,226	1,764	2,990
604500 ROAD FUND ADMIN	19,258,633	1.854978	5,762		5,762	8,314	14,076
605000 CAPITAL PROJECT MGMT	8,466,898	0.815526	2,533		2,533	3,654	6,187
606000 LUT OPS & MAINT	36,655,877	3.530669	10,967		10,967	15,826	26,793
606500 TIF ROAD PROJECT	1,371,674	0.132119	410		410	589	999
606500 MSTIP 3	127,987,948	12.327710	38,291		38,291	55,685	93,976
606500 ROAD CAPITAL PROJECT	39,334,329	3.788656	11,769		11,769	16,983	28,752
606500 TDT	71,622,488	6.898629	21,429		21,429	30,932	52,361
606500 NORTH BETHANY SDC	6,474,026	0.623574	1,937		1,937	2,794	4,731
606500 BONNY SLOPE SDC	2,165,605	0.208590	648		648	934	1,582
607000 Regional Transportation	1,467,849	0.141382	439		439	631	1,070
607500 MAINT LOCAL IMPROV DIST	13,149	0.001267	4		4	5	9
608000 URBAN ROAD MAINT DIST	9,412,215	0.906578	2,816		2,816	4,060	6,876
608500 NORTH BETHANY SERVICE DIST	10,864,007	1.046414	3,250		3,250	4,686	7,936
609000 SPECIAL LIGHT DISTRICT #1	2,194,093	0.211334	656		656	944	1,600
651000 HOUSING SERVICES	12,902,011	1.242713	3,860		3,860	5,568	9,428
652000 Metro Affordabe Housing	85,815,540	8.265694	25,676		25,676	37,062	62,738
701000 EMERGENCY MEDICAL SVCS	1,360,859	0.131077	407		407	585	992
703000 PUBLIC HEALTH	24,065,358	2.317959	7,200		7,200	10,386	17,586
704000 HHS ADMINISTRATION	2,374,855	0.228744	711		711	1,022	1,733
705000 CHILDREN & FAMILY SVCS	2,531,605	0.243842	757		757	1,089	1,846
706000 HUMAN SERVICES	42,105,827	4.055604	12,598		12,598	18,180	30,778
706500 Developmental Disabilities Servic	11,861,400	1.142482	3,549		3,549	5,118	8,667
707000 MENTAL HEALTH HB 2145	371,688	0.035801	111		111	159	270
708500 HEALTH SHARE OREGON	1,417,135	0.136497	424		424	609	1,033
708700 COORDINATED CARE ORG	5,421,780	0.522222	1,622		1,622	2,341	3,963
708900 MH URGENT CARE CTR	5,993,021	0.577244	1,793		1,793	2,585	4,378
709000 ANIMAL SERVICES	3,133,066	0.301775	937		937	1,348	2,285
751000 VETERANS SERVICES	1,336,941	0.128773	400		400	574	974
752000 AGENCY ON AGING	5,103,030	0.491520	1,527		1,527	2,198	3,725
801000 WASH CO JUSTICE COURT	1,182,872	0.113933	354		354	509	863
851000 LAW LIBRARY	519,206	0.050010	155		155	222	377
901000 COMMUNITY DEVELOPMENT	5,049,326	0.486348	1,511		1,511	2,176	3,687
902000 HOME FUND	4,326,597	0.416735	1,294		1,294	1,862	3,156
903000 AIR QUALITY	1,515,506	0.145972	453		453	652	1,105
951000 AGRICULTURE	581,652	0.056024	174		174	247	421
961000 WATERMASTER	227,314	0.021895	68		68	96	164
971000 COOP LIBRARY SERVICES	37,084,885	3.571991	11,096		11,096	16,012	27,108
971015 WEST SLOPE LIBRARY	1,617,802	0.155826	484		484	699	1,183
981000 FAIR COMPLEX	4,199,966	0.404538	1,257		1,257	1,809	3,066
984000 EVENT CENTER OPS	1,317,239	0.126876	394		394	565	959

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 101000 BOARD OF COMMIS**

Activity - GENERAL GOVT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for GENERAL GOVT	1,038,213,376	100.000000	310,629		310,629	448,167	758,796

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 101000 BOARD OF COMMIS**

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
101000 BOARD OF COMMIS	883	697	186
151000 ADMIN OFFICE	9,833	6,809	3,024
162000 NON-DEPARTMENTAL	604	0	604
167500 Affordable Housing Development Su	2,918	0	2,918
169600 COMMUNITY NETWORK	540	0	540
201000 COUNTY COUNSEL	7,338	5,108	2,230
251000 COUNTY AUDITOR	1,899	1,363	536
301000 ELECTIONS	5,372	3,404	1,968
302000 ASSESSMENT & TAXATION	46,143	36,455	9,688
311000 DEI	4,915	3,743	1,172
321000 COUNTY EMERGENCY MGMT	3,000	2,041	959
351010 SS-ADMIN	3,252	2,379	873
351500 FINANCIAL MGMT	8,520	6,130	2,390
352000 HUMAN RESOURCE	11,823	8,855	2,968
352500 INFO TECHNOLOGY SVCS	45,182	29,216	15,966
353000 PURCHASING	2,230	1,701	529
353500 FACILITIES MANAGEMENT	29,017	18,258	10,759
354000 FLEET MANAGEMENT	11,335	7,151	4,184
354100 FLEET REPLACEMENT	5,691	0	5,691
354500 INTERNAL SERVICES	3,840	2,379	1,461
355500 BLDG EQUIP REPLACEMENT	4,545	0	4,545
356005 PARKS	4,328	3,028	1,300
356010 METZGER PARK	245	33	212
357500 RISK MANAGEMENT	2,747	2,041	706
357005 LIFE INSURANCE	378	0	378
357005 MEDICAL INSURANCE	32,709	0	32,709
357005 UNEMPLOYMENT INS	186	0	186
357010 WORKERS COMP INSURANCE	2,315	0	2,315
358000 ITS CAPITAL ACQUISITION	6,297	0	6,297
358000 FACILITIES CAPITAL PROJ	10,747	0	10,747
358000 GREENSPACE CAP PROJ.	242	0	242
358000 EMERGENCY COMM SYS	22,329	0	22,329
401000 SHERIFF'S OFFICE ADMIN	16,726	11,923	4,803
401000 LOL - S.O. ADMIN	7,727	5,447	2,280
402000 LAW ENF SVCS	73,339	52,606	20,733
402000 DISTRICT PATROL	76,131	51,655	24,476
402000 LOL - LAW ENF SVCS	32,841	22,062	10,779
403000 JAIL	91,349	67,990	23,359
403000 JAIL COMMISSARY	492	338	154
403000 LOL - JAIL	7,867	5,276	2,591
403500 JAIL HEALTH CARE	4,398	0	4,398
404000 COURT SECURITY FUND	380	0	380
406050 WIN Contracts	43	0	43
406060 TASKFORCE REIMBURSABLES	364	0	364
451000 DISTRICT ATTORNEY	45,874	34,244	11,630
451000 LOL-DISTRICT ATTORNEY	11,578	8,618	2,960
501000 JUVENILE	19,490	13,629	5,861
501000 LOL-JUVENILE	4,760	3,404	1,356
502000 CONCILIATION PROGRAM	1,951	1,530	421
503000 JUVENILE ADMIN	5,832	4,429	1,403
504000 JUVENILE GRANTS	2,119	1,496	623
505000 STATE HIGH-RISK PREVENT	6,239	3,915	2,324

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 101000 BOARD OF COMMIS**

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
551000 COMMUNITY CORRECTIONS	52,674	35,431	17,243
551500 LOL COMM CORRECTIONS	14,514	10,558	3,956
601000 LONG RANGE PLANNING	12,039	8,966	3,073
602000 CURRENT PLANNING	8,559	6,290	2,269
602000 BUILDING SERVICES	29,547	20,375	9,172
603000 ENGINEERING	24,994	17,127	7,867
603000 SURVEY PUBLIC LAND CNR	1,864	1,293	571
603000 SURVEY	2,230	1,558	672
604000 LUT ADMINISTRATION	10,824	7,834	2,990
604500 ROAD FUND ADMIN	14,076	0	14,076
605000 CAPITAL PROJECT MGMT	21,976	15,789	6,187
606000 LUT OPS & MAINT	64,610	37,817	26,793
606500 TIF ROAD PROJECT	999	0	999
606500 MSTIP 3	93,976	0	93,976
606500 ROAD CAPITAL PROJECT	28,752	0	28,752
606500 TDT	52,361	0	52,361
606500 NORTH BETHANY SDC	4,731	0	4,731
606500 BONNY SLOPE SDC	1,582	0	1,582
607000 Regional Transportation	1,070	0	1,070
607500 MAINT LOCAL IMPROV DIST	9	0	9
608000 URBAN ROAD MAINT DIST	6,876	0	6,876
608500 NORTH BETHANY SERVICE DIST	7,936	0	7,936
609000 SPECIAL LIGHT DISTRICT #1	1,600	0	1,600
651000 HOUSING SERVICES	24,421	14,993	9,428
652000 Metro Affordabe Housing	62,738	0	62,738
701000 EMERGENCY MEDICAL SVCS	2,097	1,105	992
703000 PUBLIC HEALTH	64,180	46,594	17,586
704000 HHS ADMINISTRATION	6,841	5,108	1,733
705000 CHILDREN & FAMILY SVCS	3,547	1,701	1,846
706000 HUMAN SERVICES	43,930	13,152	30,778
706500 Developmental Disabilities Servic	36,299	27,632	8,667
707000 MENTAL HEALTH HB 2145	270	0	270
708500 HEALTH SHARE OREGON	1,371	338	1,033
708700 COORDINATED CARE ORG	13,599	9,636	3,963
708900 MH URGENT CARE CTR	4,378	0	4,378
709000 ANIMAL SERVICES	10,799	8,514	2,285
751000 VETERANS SERVICES	4,637	3,663	974
752000 AGENCY ON AGING	10,189	6,464	3,725
801000 WASH CO JUSTICE COURT	3,926	3,063	863
851000 LAW LIBRARY	1,397	1,020	377
901000 COMMUNITY DEVELOPMENT	5,822	2,135	3,687
902000 HOME FUND	3,550	394	3,156
903000 AIR QUALITY	1,545	440	1,105
951000 AGRICULTURE	421	0	421
961000 WATERMASTER	820	656	164
971000 COOP LIBRARY SERVICES	39,374	12,266	27,108
971015 WEST SLOPE LIBRARY	4,246	3,063	1,183
981000 FAIR COMPLEX	5,614	2,548	3,066
984000 EVENT CENTER OPS	2,828	1,869	959
Direct Bill	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 101000 BOARD OF COMMIS**

Receiving Department	Total	BD OF DIRECTORS	GENERAL GOVT
Total	1,517,541	758,745	758,796

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 151000 ADMIN OFFICE**

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

- **County Administration** - Relates to overall support and guidance to All County departments. In addition, the County Administrative Office provides information, options, and opinions to the Board of Commissioners, and receives policy instructions from them on County matters. Costs are allocated to all operations based on departmental personnel (regular employee FTE's), excluding Clean Water Services.
- **Budget Analysis** - Relates to development and coordination of the countywide budget process, monitoring expenditures against the adopted budget, and special projects. Costs are allocated to all County departments based on adopted budget expenditures weighted to reflect "pass through" dollars, excluding Housing Authority.
- **Intergovernmental Relations** - Encompasses all activities associated with representing the County's interests on legislative matters, and the establishment of relations and working cooperative with other units and levels of government. Costs are allocated to County departments based on departmental personnel (regular employee FTE's).
- **Communications** - Includes internal and external outreach activities intended to support Board and County Administrative Office communications priorities and initiatives. Services include distributing traditional and social media content, developing and publishing web content, designing and printing hard copy materials, planning and coordinating outreach events and maintaining standards for graphics and logo usage. Costs are allocated to County departments based on departmental personnel (regular employee FTE's).
- **Other Commission Support** – Five staff within the County Administrative Office provide a general support role to the County Board of Commissioners and/or Board of Directors for other quasi-independent agencies (e.g. Clean Water Services). This support role primarily entails weekly compilation/recording of the Board's official records, providing staff support to the Board in responding to constituent information requests and miscellaneous office management functions that directly benefit the Board. Costs of this support are allocated to the Board of Commissioners under the category of "Commissioner – General Support."
- **Administrator** - This represents the County Administrator's salary and related expenses. Costs are allocated to all operations based on departmental personnel (regular employee FTE's), excluding Clean Water Services.

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 151000 ADMIN OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,568,413			3,568,413
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	4,026	5,807	9,833	
151000 ADMIN OFFICE		21,120	21,120	
201000 COUNTY COUNSEL		137,990	137,990	
251000 COUNTY AUDITOR		6,740	6,740	
311000 DEI		4,807	4,807	
321000 COUNTY EMERGENCY MGMT		7,520	7,520	
351010 SS-ADMIN		3,156	3,156	
351500 FINANCIAL MGMT		12,096	12,096	
352000 HUMAN RESOURCE		36,042	36,042	
352500 INFO TECHNOLOGY SVCS		213,445	213,445	
353000 PURCHASING		1,010	1,010	
353500 FACILITIES MANAGEMENT		102,217	102,217	
357010 LIABILITY INSUR		26,658	26,658	
BUILDING DEBT INTEREST		805	805	
BUILDING DEPRECIATION		16,031	16,031	
Total Allocated Additions:	<u>4,026</u>	<u>595,444</u>	<u>599,470</u>	599,470
Total To Be Allocated:	<u>3,572,439</u>	<u>595,444</u>		<u>4,167,883</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 151000 ADMIN OFFICE**

	Total	G&A	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT
<b>Other Expense &amp; Cost</b>					
PERSONNEL SERVICES	3,495,881	0	437,335	916,620	590,804
MATERIALS & SERVICES	260,371	0	53,975	33,093	129,899
INTERFUND EXPENSES	500	0	310	190	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	(188,339)	0	0	0	(169,185)
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,568,413				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	3,568,413	0	491,620	949,903	551,518
<b>Allocation Step 1</b>					
Inbound - All Others	4,026	4,026	0	0	0
Reallocate Admin Costs		(4,026)	555	1,072	622
Unallocated Costs	0	0	0	0	0
1st Allocation	3,572,439	0	492,175	950,975	552,140
<b>Allocation Step 2</b>					
Inbound - All Others	595,444	595,444	0	0	0
Reallocate Admin Costs		(595,444)	82,038	158,498	92,035
Unallocated Costs	0	0	0	0	0
2nd Allocation	595,444	0	82,038	158,498	92,035
<b>Total For 151000 ADMIN OFFICE</b>					
Schedule .3 Total	4,167,883	0	574,213	1,109,473	644,175



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 151000 ADMIN OFFICE**

	COMMUNICATION	GEN COMM SUPPOR	ADMINISTRATOR
<b>Other Expense &amp; Cost</b>			
PERSONNEL SERVICES	492,919	657,925	400,278
MATERIALS & SERVICES	43,404	0	0
INTERFUND EXPENSES	0	0	0
*CAPITAL OUTLAY	0	0	0
LESS REVENUE	(19,154)	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	<b>517,169</b>	<b>657,925</b>	<b>400,278</b>
<b>Allocation Step 1</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	583	742	452
Unallocated Costs	0	0	0
1st Allocation	517,752	658,667	400,730
<b>Allocation Step 2</b>			
Inbound - All Others	0	0	0
Reallocate Admin Costs	86,298	109,784	66,791
Unallocated Costs	0	0	0
2nd Allocation	86,298	109,784	66,791
<b>Total For 151000 ADMIN OFFICE</b>			
Schedule .3 Total	604,050	768,451	467,521

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	1,103		1,103		1,103
151000 ADMIN OFFICE	20.00	0.897026	4,415		4,415		4,415
201000 COUNTY COUNSEL	15.00	0.672769	3,311		3,311	557	3,868
251000 COUNTY AUDITOR	4.00	0.179405	883		883	144	1,027
301000 ELECTIONS	10.00	0.448513	2,207		2,207	370	2,577
302000 ASSESSMENT & TAXATION	107.00	4.799089	23,620		23,620	3,978	27,598
311000 DEI	11.00	0.493364	2,428		2,428	406	2,834
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	1,324		1,324	218	1,542
351010 SS-ADMIN	7.00	0.313959	1,545		1,545	253	1,798
351500 FINANCIAL MGMT	18.00	0.807323	3,973		3,973	666	4,639
352000 HUMAN RESOURCE	26.00	1.166134	5,739		5,739	961	6,700
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	18,929		18,929	3,183	22,112
353000 PURCHASING	5.00	0.224256	1,103		1,103	181	1,284
353500 FACILITIES MANAGEMENT	53.60	2.404029	11,832		11,832	1,987	13,819
354000 FLEET MANAGEMENT	21.00	0.941877	4,635		4,635	775	5,410
354500 INTERNAL SERVICES	7.00	0.313959	1,545		1,545	253	1,798
356005 PARKS	8.90	0.399177	1,964		1,964	327	2,291
356010 METZGER PARK	0.10	0.004485	22		22	3	25
357500 RISK MANAGEMENT	6.00	0.269108	1,324		1,324	218	1,542
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	7,726		7,726	1,298	9,024
401000 LOL - S.O. ADMIN	16.00	0.717621	3,532		3,532	592	4,124
402000 LAW ENF SVCS	154.40	6.925040	34,083		34,083	5,737	39,820
402000 DISTRICT PATROL	151.60	6.799456	33,465		33,465	5,633	39,098
402000 LOL - LAW ENF SVCS	64.75	2.904121	14,293		14,293	2,402	16,695
403000 JAIL	198.75	8.914195	43,881		43,881	7,691	51,572
403000 JAIL COMMISSARY	1.00	0.044851	220		220	34	254
403000 LOL - JAIL	15.50	0.695195	3,422		3,422	575	3,997
451000 DISTRICT ATTORNEY	100.50	4.507555	22,185		22,185	3,733	25,918
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	5,585		5,585	935	6,520
501000 JUVENILE	40.00	1.794052	8,830		8,830	1,486	10,316
501000 LOL-JUVENILE	10.00	0.448513	2,207		2,207	370	2,577
502000 CONCILIATION PROGRAM	4.50	0.201831	993		993	164	1,157
503000 JUVENILE ADMIN	13.00	0.583067	2,869		2,869	480	3,349
504000 JUVENILE GRANTS	4.40	0.197346	971		971	160	1,131
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	2,539		2,539	424	2,963
551000 COMMUNITY CORRECTIONS	104.00	4.664535	22,958		22,958	3,865	26,823
551500 LOL COMM CORRECTIONS	31.00	1.390390	6,843		6,843	1,151	7,994
601000 LONG RANGE PLANNING	26.33	1.180935	5,813		5,813	973	6,786
602000 CURRENT PLANNING	18.47	0.828403	4,078		4,078	684	4,762
602000 BUILDING SERVICES	59.80	2.682107	13,201		13,201	2,219	15,420
603000 ENGINEERING	50.28	2.255123	11,100		11,100	1,868	12,968
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	837		837	138	975
603000 SURVEY	4.58	0.205419	1,011		1,011	166	1,177
604000 LUT ADMINISTRATION	23.00	1.031580	5,077		5,077	851	5,928
605000 CAPITAL PROJECT MGMT	46.35	2.078858	10,232		10,232	1,719	11,951
606000 LUT OPS & MAINT	111.00	4.978494	24,503		24,503	4,124	28,627
651000 HOUSING SERVICES	44.00	1.973457	9,713		9,713	1,632	11,345
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	718		718	117	835
703000 PUBLIC HEALTH	136.75	6.133415	30,187		30,187	5,082	35,269
704000 HHS ADMINISTRATION	15.00	0.672769	3,311		3,311	557	3,868
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	1,103		1,103	181	1,284
706000 HUMAN SERVICES	38.61	1.731709	8,523		8,523	1,431	9,954

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	17,902		17,902	3,011	20,913
708500 HEALTH SHARE OREGON	1.00	0.044851	220		220	34	254
708700 COORDINATED CARE ORG	28.29	1.268843	6,245		6,245	1,048	7,293
709000 ANIMAL SERVICES	25.00	1.121282	5,518		5,518	923	6,441
751000 VETERANS SERVICES	10.77	0.483048	2,378		2,378	398	2,776
752000 AGENCY ON AGING	18.98	0.851278	4,190		4,190	704	4,894
801000 WASH CO JUSTICE COURT	9.00	0.403662	1,986		1,986	332	2,318
851000 LAW LIBRARY	3.00	0.134554	662		662	110	772
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	1,387		1,387	229	1,616
902000 HOME FUND	1.17	0.052476	258		258	41	299
903000 AIR QUALITY	1.30	0.058307	287		287	47	334
961000 WATERMASTER	1.94	0.087012	428		428	70	498
971000 COOP LIBRARY SERVICES	36.00	1.614647	7,947		7,947	1,336	9,283
971015 WEST SLOPE LIBRARY	9.00	0.403662	1,986		1,986	332	2,318
981000 FAIR COMPLEX	7.50	0.336385	1,656		1,656	273	1,929
984000 EVENT CENTER OPS	5.50	0.246682	1,214		1,214	198	1,412
<b>Schedule .4 Total for COUNTY ADMIN</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>492,175</b>		<b>492,175</b>	<b>82,038</b>	<b>574,213</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	621,257	0.055393	527		527		527
151000 ADMIN OFFICE	4,143,320	0.369429	3,513		3,513		3,513
162000 NON-DEPARTMENTAL	834,028	0.074364	707		707	115	822
167500 Affordable Housing Development Su	4,000,000	0.356650	3,392		3,392	565	3,957
169600 COMMUNITY NETWORK	745,500	0.066471	632		632	105	737
201000 COUNTY COUNSEL	3,057,363	0.272602	2,592		2,592	429	3,021
251000 COUNTY AUDITOR	739,671	0.065951	627		627	104	731
301000 ELECTIONS	2,697,492	0.240515	2,288		2,288	381	2,669
302000 ASSESSMENT & TAXATION	13,257,323	1.182057	11,241		11,241	1,878	13,119
311000 DEI	1,601,675	0.142809	1,359		1,359	223	1,582
321000 COUNTY EMERGENCY MGMT	1,316,944	0.117422	1,116		1,116	182	1,298
351010 SS-ADMIN	1,195,262	0.106573	1,013		1,013	166	1,179
351500 FINANCIAL MGMT	3,277,592	0.292239	2,779		2,779	462	3,241
352000 HUMAN RESOURCE	4,069,847	0.362878	3,451		3,451	575	4,026
352500 INFO TECHNOLOGY SVCS	21,844,436	1.947706	18,522		18,522	3,095	21,617
353000 PURCHASING	728,114	0.064921	618		618	103	721
353500 FACILITIES MANAGEMENT	14,726,470	1.313050	12,487		12,487	2,085	14,572
354000 FLEET MANAGEMENT	6,183,287	0.551318	5,243		5,243	872	6,115
354100 FLEET REPLACEMENT	21,572,843	1.923490	18,292		18,292	3,055	21,347
354500 INTERNAL SERVICES	2,187,762	0.195066	1,855		1,855	306	2,161
355500 BLDG EQUIP REPLACEMENT	6,218,391	0.554448	5,273		5,273	877	6,150
356005 PARKS	1,777,317	0.158470	1,507		1,507	246	1,753
356010 METZGER PARK	339,710	0.030289	288		288	47	335
357500 RISK MANAGEMENT	967,591	0.086273	821		821	137	958
357005 LIFE INSURANCE	707,169	0.063053	600		600	101	701
357005 MEDICAL INSURANCE	44,746,767	3.989736	37,942		37,942	6,346	44,288
357005 UNEMPLOYMENT INS	669,200	0.059668	568		568	92	660
357010 WORKERS COMP INSURANCE	3,175,071	0.283097	2,692		2,692	447	3,139
358000 ITS CAPITAL ACQUISITION	8,616,812	0.768297	7,306		7,306	1,221	8,527
358000 FACILITIES CAPITAL PROJ	14,710,652	1.311639	12,473		12,473	2,084	14,557
358000 GREENSPACE CAP PROJ.	334,556	0.029830	283		283	45	328
358000 EMERGENCY COMM SYS	30,547,352	2.723680	25,901		25,901	4,331	30,232
401000 SHERIFF'S OFFICE ADMIN	6,573,481	0.586108	5,573		5,573	926	6,499
401000 LOL - S.O. ADMIN	3,125,128	0.278644	2,650		2,650	441	3,091
402000 LAW ENF SVCS	28,361,655	2.528798	24,048		24,048	4,024	28,072
402000 DISTRICT PATROL	33,486,087	2.985705	28,393		28,393	4,745	33,138
402000 LOL - LAW ENF SVCS	14,753,187	1.315432	12,509		12,509	2,088	14,597
403000 JAIL	31,958,129	2.849469	27,098		27,098	4,530	31,628
403000 JAIL COMMISSARY	1,241,001	0.110651	1,052		1,052	171	1,223
403000 LOL - JAIL	3,553,979	0.316882	3,013		3,013	505	3,518
403500 JAIL HEALTH CARE	6,017,919	0.536573	5,103		5,103	849	5,952
404000 COURT SECURITY FUND	1,460,919	0.130259	1,238		1,238	202	1,440
406050 WIN Contracts	60,000	0.005350	51		51	6	57
406060 TASKFORCE REIMBURSABLES	500,000	0.044581	423		423	69	492
451000 DISTRICT ATTORNEY	15,915,686	1.419083	13,495		13,495	2,252	15,747
451000 LOL-DISTRICT ATTORNEY	4,057,983	0.361820	3,441		3,441	574	4,015
501000 JUVENILE	8,017,963	0.714902	6,799		6,799	1,135	7,934
501000 LOL-JUVENILE	1,853,624	0.165274	1,572		1,572	255	1,827
502000 CONCILIATION PROGRAM	580,826	0.051788	493		493	80	573
503000 JUVENILE ADMIN	1,919,617	0.171158	1,628		1,628	264	1,892

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	859,282	0.076616	729		729	117	846
505000 STATE HIGH-RISK PREVENT	3,187,726	0.284226	2,703		2,703	448	3,151
551000 COMMUNITY CORRECTIONS	23,747,011	2.117344	20,136		20,136	3,363	23,499
551500 LOL COMM CORRECTIONS	5,412,007	0.482548	4,589		4,589	763	5,352
601000 LONG RANGE PLANNING	4,211,366	0.375496	3,571		3,571	594	4,165
602000 CURRENT PLANNING	4,238,999	0.377960	3,594		3,594	597	4,191
602000 BUILDING SERVICES	20,159,799	1.797499	17,093		17,093	2,857	19,950
603000 ENGINEERING	10,766,518	0.959970	9,129		9,129	1,523	10,652
603000 SURVEY PUBLIC LAND CNR	2,786,385	0.248441	2,363		2,363	393	2,756
603000 SURVEY	1,849,869	0.164939	1,569		1,569	254	1,823
604000 LUT ADMINISTRATION	4,096,938	0.365293	3,474		3,474	580	4,054
604500 ROAD FUND ADMIN	34,868,404	3.108956	29,565		29,565	4,941	34,506
605000 CAPITAL PROJECT MGMT	8,466,898	0.754930	7,179		7,179	1,199	8,378
606000 LUT OPS & MAINT	36,655,877	3.268332	31,081		31,081	5,194	36,275
606500 TIF ROAD PROJECT	1,371,674	0.122302	1,163		1,163	189	1,352
606500 MSTIP 3	127,987,948	11.411736	108,522		108,522	18,570	127,092
606500 ROAD CAPITAL PROJECT	39,334,329	3.507150	33,353		33,353	5,575	38,928
606500 TDT	71,622,488	6.386045	60,729		60,729	10,156	70,885
606500 NORTH BETHANY SDC	6,474,026	0.577241	5,489		5,489	914	6,403
606500 BONNY SLOPE SDC	2,165,605	0.193091	1,836		1,836	302	2,138
607000 Regional Transportation	2,076,852	0.185177	1,761		1,761	290	2,051
607500 MAINT LOCAL IMPROV DIST	329,230	0.029355	279		279	45	324
608000 URBAN ROAD MAINT DIST	17,624,935	1.571484	14,945		14,945	2,498	17,443
608500 NORTH BETHANY SERVICE DIST	10,864,007	0.968663	9,211		9,211	1,537	10,748
609000 SPECIAL LIGHT DISTRICT #1	3,099,911	0.276396	2,628		2,628	437	3,065
651000 HOUSING SERVICES	13,209,037	1.177752	11,201		11,201	1,871	13,072
652000 Metro Affordabe Housing	85,815,540	7.651533	72,764		72,764	12,177	84,941
701000 EMERGENCY MEDICAL SVCS	1,597,664	0.142452	1,355		1,355	223	1,578
703000 PUBLIC HEALTH	24,065,358	2.145729	20,405		20,405	3,409	23,814
704000 HHS ADMINISTRATION	2,374,855	0.211748	2,013		2,013	334	2,347
705000 CHILDREN & FAMILY SVCS	3,210,986	0.286300	2,723		2,723	451	3,174
706000 HUMAN SERVICES	47,156,987	4.204638	39,985		39,985	6,688	46,673
706500 Developmental Disabilities Servc	11,891,067	1.060238	10,082		10,082	1,684	11,766
707000 MENTAL HEALTH HB 2145	951,100	0.084803	807		807	134	941
708500 HEALTH SHARE OREGON	6,694,251	0.596877	5,676		5,676	946	6,622
708700 COORDINATED CARE ORG	5,440,864	0.485121	4,613		4,613	767	5,380
708900 MH URGENT CARE CTR	7,947,373	0.708608	6,739		6,739	1,125	7,864
709000 ANIMAL SERVICES	3,133,066	0.279352	2,657		2,657	441	3,098
751000 VETERANS SERVICES	1,336,941	0.119205	1,133		1,133	186	1,319
752000 AGENCY ON AGING	5,537,333	0.493723	4,695		4,695	779	5,474
801000 WASH CO JUSTICE COURT	1,182,872	0.105468	1,003		1,003	164	1,167
851000 LAW LIBRARY	1,150,077	0.102544	975		975	160	1,135
901000 COMMUNITY DEVELOPMENT	5,049,326	0.450211	4,282		4,282	713	4,995
902000 HOME FUND	4,326,597	0.385770	3,668		3,668	610	4,278
903000 AIR QUALITY	1,515,506	0.135126	1,285		1,285	211	1,496
951000 AGRICULTURE	581,652	0.051862	494		494	80	574
961000 WATERMASTER	227,314	0.020268	193		193	29	222
971000 COOP LIBRARY SERVICES	49,473,189	4.411156	41,949		41,949	7,017	48,966
971015 WEST SLOPE LIBRARY	1,633,646	0.145660	1,386		1,386	226	1,612
981000 FAIR COMPLEX	5,166,786	0.460684	4,381		4,381	729	5,110
984000 EVENT CENTER OPS	1,571,523	0.140121	1,333		1,333	217	1,550

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - BUDGET ANALYSIS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for BUDGET ANALYSIS	1,121,546,952	100.000000	950,975		950,975	158,498	1,109,473

Allocation Basis: Size Of Budget  
Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	1,238		1,238		1,238
151000 ADMIN OFFICE	20.00	0.897026	4,953		4,953		4,953
201000 COUNTY COUNSEL	15.00	0.672769	3,714		3,714	622	4,336
251000 COUNTY AUDITOR	4.00	0.179405	990		990	161	1,151
301000 ELECTIONS	10.00	0.448513	2,477		2,477	415	2,892
302000 ASSESSMENT & TAXATION	107.00	4.799089	26,498		26,498	4,460	30,958
311000 DEI	11.00	0.493364	2,724		2,724	453	3,177
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	1,486		1,486	245	1,731
351010 SS-ADMIN	7.00	0.313959	1,734		1,734	285	2,019
351500 FINANCIAL MGMT	18.00	0.807323	4,458		4,458	746	5,204
352000 HUMAN RESOURCE	26.00	1.166134	6,438		6,438	1,082	7,520
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	21,235		21,235	3,571	24,806
353000 PURCHASING	5.00	0.224256	1,238		1,238	203	1,441
353500 FACILITIES MANAGEMENT	53.60	2.404029	13,274		13,274	2,231	15,505
354000 FLEET MANAGEMENT	21.00	0.941877	5,201		5,201	870	6,071
354500 INTERNAL SERVICES	7.00	0.313959	1,734		1,734	285	2,019
356005 PARKS	8.90	0.399177	2,204		2,204	369	2,573
356010 METZGER PARK	0.10	0.004485	25		25	3	28
357500 RISK MANAGEMENT	6.00	0.269108	1,486		1,486	245	1,731
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	8,668		8,668	1,458	10,126
401000 LOL - S.O. ADMIN	16.00	0.717621	3,962		3,962	663	4,625
402000 LAW ENF SVCS	154.40	6.925040	38,236		38,236	6,442	44,678
402000 DISTRICT PATROL	151.60	6.799456	37,542		37,542	6,323	43,865
402000 LOL - LAW ENF SVCS	64.75	2.904121	16,035		16,035	2,702	18,737
403000 JAIL	198.75	8.914195	49,221		49,221	8,601	57,822
403000 JAIL COMMISSARY	1.00	0.044851	247		247	37	284
403000 LOL - JAIL	15.50	0.695195	3,838		3,838	644	4,482
451000 DISTRICT ATTORNEY	100.50	4.507555	24,888		24,888	4,189	29,077
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	6,265		6,265	1,052	7,317
501000 JUVENILE	40.00	1.794052	9,906		9,906	1,668	11,574
501000 LOL-JUVENILE	10.00	0.448513	2,477		2,477	415	2,892
502000 CONCILIATION PROGRAM	4.50	0.201831	1,114		1,114	183	1,297
503000 JUVENILE ADMIN	13.00	0.583067	3,220		3,220	540	3,760
504000 JUVENILE GRANTS	4.40	0.197346	1,089		1,089	179	1,268
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	2,848		2,848	479	3,327
551000 COMMUNITY CORRECTIONS	104.00	4.664535	25,755		25,755	4,337	30,092
551500 LOL COMM CORRECTIONS	31.00	1.390390	7,677		7,677	1,290	8,967
601000 LONG RANGE PLANNING	26.33	1.180935	6,520		6,520	1,094	7,614
602000 CURRENT PLANNING	18.47	0.828403	4,574		4,574	766	5,340
602000 BUILDING SERVICES	59.80	2.682107	14,809		14,809	2,493	17,302
603000 ENGINEERING	50.28	2.255123	12,451		12,451	2,094	14,545
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	939		939	154	1,093
603000 SURVEY	4.58	0.205419	1,134		1,134	186	1,320
604000 LUT ADMINISTRATION	23.00	1.031580	5,695		5,695	954	6,649
605000 CAPITAL PROJECT MGMT	46.35	2.078858	11,478		11,478	1,932	13,410
606000 LUT OPS & MAINT	111.00	4.978494	27,488		27,488	4,626	32,114
651000 HOUSING SERVICES	44.00	1.973457	10,896		10,896	1,832	12,728
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	805		805	134	939
703000 PUBLIC HEALTH	136.75	6.133415	33,865		33,865	5,701	39,566
704000 HHS ADMINISTRATION	15.00	0.672769	3,714		3,714	622	4,336
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	1,238		1,238	203	1,441
706000 HUMAN SERVICES	38.61	1.731709	9,562		9,562	1,609	11,171

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - INTERGOV RELAT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	20,084		20,084	3,380	23,464
708500 HEALTH SHARE OREGON	1.00	0.044851	247		247	37	284
708700 COORDINATED CARE ORG	28.29	1.268843	7,006		7,006	1,178	8,184
709000 ANIMAL SERVICES	25.00	1.121282	6,191		6,191	1,037	7,228
751000 VETERANS SERVICES	10.77	0.483048	2,667		2,667	447	3,114
752000 AGENCY ON AGING	18.98	0.851278	4,700		4,700	783	5,483
801000 WASH CO JUSTICE COURT	9.00	0.403662	2,229		2,229	372	2,601
851000 LAW LIBRARY	3.00	0.134554	743		743	120	863
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	1,555		1,555	254	1,809
902000 HOME FUND	1.17	0.052476	289		289	47	336
903000 AIR QUALITY	1.30	0.058307	322		322	51	373
961000 WATERMASTER	1.94	0.087012	481		481	79	560
971000 COOP LIBRARY SERVICES	36.00	1.614647	8,915		8,915	1,498	10,413
971015 WEST SLOPE LIBRARY	9.00	0.403662	2,229		2,229	372	2,601
981000 FAIR COMPLEX	7.50	0.336385	1,857		1,857	308	2,165
984000 EVENT CENTER OPS	5.50	0.246682	1,362		1,362	224	1,586
Schedule .4 Total for INTERGOV RELAT	2,229.59	100.000000	552,140		552,140	92,035	644,175

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



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.224256	1,161		1,161		1,161
151000 ADMIN OFFICE	20.00	0.897026	4,644		4,644		4,644
201000 COUNTY COUNSEL	15.00	0.672769	3,483		3,483	583	4,066
251000 COUNTY AUDITOR	4.00	0.179405	929		929	153	1,082
301000 ELECTIONS	10.00	0.448513	2,323		2,323	391	2,714
302000 ASSESSMENT & TAXATION	107.00	4.799089	24,847		24,847	4,182	29,029
311000 DEI	11.00	0.493364	2,555		2,555	426	2,981
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	1,394		1,394	229	1,623
351010 SS-ADMIN	7.00	0.313959	1,626		1,626	266	1,892
351500 FINANCIAL MGMT	18.00	0.807323	4,180		4,180	702	4,882
352000 HUMAN RESOURCE	26.00	1.166134	6,038		6,038	1,010	7,048
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	19,912		19,912	3,351	23,263
353000 PURCHASING	5.00	0.224256	1,161		1,161	190	1,351
353500 FACILITIES MANAGEMENT	53.60	2.404029	12,447		12,447	2,091	14,538
354000 FLEET MANAGEMENT	21.00	0.941877	4,876		4,876	815	5,691
354500 INTERNAL SERVICES	7.00	0.313959	1,626		1,626	266	1,892
356005 PARKS	8.90	0.399177	2,066		2,066	346	2,412
356010 METZGER PARK	0.10	0.004485	23		23	3	26
357500 RISK MANAGEMENT	6.00	0.269108	1,394		1,394	229	1,623
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	8,127		8,127	1,365	9,492
401000 LOL - S.O. ADMIN	16.00	0.717621	3,715		3,715	622	4,337
402000 LAW ENF SVCS	154.40	6.925040	35,854		35,854	6,040	41,894
402000 DISTRICT PATROL	151.60	6.799456	35,205		35,205	5,929	41,134
402000 LOL - LAW ENF SVCS	64.75	2.904121	15,036		15,036	2,530	17,566
403000 JAIL	198.75	8.914195	46,153		46,153	8,085	54,238
403000 JAIL COMMISSARY	1.00	0.044851	232		232	35	267
403000 LOL - JAIL	15.50	0.695195	3,599		3,599	601	4,200
451000 DISTRICT ATTORNEY	100.50	4.507555	23,338		23,338	3,927	27,265
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	5,876		5,876	982	6,858
501000 JUVENILE	40.00	1.794052	9,288		9,288	1,561	10,849
501000 LOL-JUVENILE	10.00	0.448513	2,323		2,323	391	2,714
502000 CONCILIATION PROGRAM	4.50	0.201831	1,045		1,045	171	1,216
503000 JUVENILE ADMIN	13.00	0.583067	3,018		3,018	508	3,526
504000 JUVENILE GRANTS	4.40	0.197346	1,022		1,022	168	1,190
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	2,671		2,671	447	3,118
551000 COMMUNITY CORRECTIONS	104.00	4.664535	24,151		24,151	4,067	28,218
551500 LOL COMM CORRECTIONS	31.00	1.390390	7,199		7,199	1,211	8,410
601000 LONG RANGE PLANNING	26.33	1.180935	6,114		6,114	1,026	7,140
602000 CURRENT PLANNING	18.47	0.828403	4,289		4,289	720	5,009
602000 BUILDING SERVICES	59.80	2.682107	13,887		13,887	2,333	16,220
603000 ENGINEERING	50.28	2.255123	11,676		11,676	1,962	13,638
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	880		880	143	1,023
603000 SURVEY	4.58	0.205419	1,063		1,063	173	1,236
604000 LUT ADMINISTRATION	23.00	1.031580	5,341		5,341	896	6,237
605000 CAPITAL PROJECT MGMT	46.35	2.078858	10,763		10,763	1,808	12,571
606000 LUT OPS & MAINT	111.00	4.978494	25,776		25,776	4,340	30,116
651000 HOUSING SERVICES	44.00	1.973457	10,218		10,218	1,717	11,935
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	755		755	124	879
703000 PUBLIC HEALTH	136.75	6.133415	31,756		31,756	5,345	37,101
704000 HHS ADMINISTRATION	15.00	0.672769	3,483		3,483	583	4,066
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	1,161		1,161	190	1,351
706000 HUMAN SERVICES	38.61	1.731709	8,966		8,966	1,508	10,474

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	18,833		18,833	3,166	21,999
708500 HEALTH SHARE OREGON	1.00	0.044851	232		232	35	267
708700 COORDINATED CARE ORG	28.29	1.268843	6,569		6,569	1,103	7,672
709000 ANIMAL SERVICES	25.00	1.121282	5,806		5,806	972	6,778
751000 VETERANS SERVICES	10.77	0.483048	2,501		2,501	418	2,919
752000 AGENCY ON AGING	18.98	0.851278	4,408		4,408	738	5,146
801000 WASH CO JUSTICE COURT	9.00	0.403662	2,090		2,090	349	2,439
851000 LAW LIBRARY	3.00	0.134554	697		697	114	811
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	1,459		1,459	242	1,701
902000 HOME FUND	1.17	0.052476	271		271	45	316
903000 AIR QUALITY	1.30	0.058307	302		302	49	351
961000 WATERMASTER	1.94	0.087012	451		451	72	523
971000 COOP LIBRARY SERVICES	36.00	1.614647	8,359		8,359	1,404	9,763
971015 WEST SLOPE LIBRARY	9.00	0.403662	2,090		2,090	349	2,439
981000 FAIR COMPLEX	7.50	0.336385	1,742		1,742	289	2,031
984000 EVENT CENTER OPS	5.50	0.246682	1,277		1,277	212	1,489
<b>Schedule .4 Total for COMMUNICATION</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>517,752</b>		<b>517,752</b>	<b>86,298</b>	<b>604,050</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	658,601		658,601		658,601
NOT ALLOCATED / EXCLUDED	0.01	0.010000	66		66	109,784	109,850
Schedule .4 Total for GEN COMM SUPPOR	100.00	100.000000	658,667		658,667	109,784	768,451

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	899		899		899
151000 ADMIN OFFICE	20.00	0.897026	3,595		3,595		3,595
201000 COUNTY COUNSEL	15.00	0.672769	2,696		2,696	450	3,146
251000 COUNTY AUDITOR	4.00	0.179405	719		719	117	836
301000 ELECTIONS	10.00	0.448513	1,797		1,797	299	2,096
302000 ASSESSMENT & TAXATION	107.00	4.799089	19,232		19,232	3,234	22,466
311000 DEI	11.00	0.493364	1,977		1,977	329	2,306
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	1,078		1,078	176	1,254
351010 SS-ADMIN	7.00	0.313959	1,258		1,258	208	1,466
351500 FINANCIAL MGMT	18.00	0.807323	3,236		3,236	543	3,779
352000 HUMAN RESOURCE	26.00	1.166134	4,673		4,673	780	5,453
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	15,412		15,412	2,595	18,007
353000 PURCHASING	5.00	0.224256	899		899	147	1,046
353500 FACILITIES MANAGEMENT	53.60	2.404029	9,634		9,634	1,620	11,254
354000 FLEET MANAGEMENT	21.00	0.941877	3,774		3,774	632	4,406
354500 INTERNAL SERVICES	7.00	0.313959	1,258		1,258	208	1,466
356005 PARKS	8.90	0.399177	1,600		1,600	261	1,861
356010 METZGER PARK	0.10	0.004485	18		18	2	20
357500 RISK MANAGEMENT	6.00	0.269108	1,078		1,078	176	1,254
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	6,291		6,291	1,057	7,348
401000 LOL - S.O. ADMIN	16.00	0.717621	2,875		2,875	484	3,359
402000 LAW ENF SVCS	154.40	6.925040	27,750		27,750	4,667	32,417
402000 DISTRICT PATROL	151.60	6.799456	27,248		27,248	4,586	31,834
402000 LOL - LAW ENF SVCS	64.75	2.904121	11,638		11,638	1,956	13,594
403000 JAIL	198.75	8.914195	35,722		35,722	6,307	42,029
403000 JAIL COMMISSARY	1.00	0.044851	180		180	28	208
403000 LOL - JAIL	15.50	0.695195	2,786		2,786	468	3,254
451000 DISTRICT ATTORNEY	100.50	4.507555	18,063		18,063	3,040	21,103
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	4,547		4,547	762	5,309
501000 JUVENILE	40.00	1.794052	7,189		7,189	1,211	8,400
501000 LOL-JUVENILE	10.00	0.448513	1,797		1,797	299	2,096
502000 CONCILIATION PROGRAM	4.50	0.201831	809		809	134	943
503000 JUVENILE ADMIN	13.00	0.583067	2,337		2,337	392	2,729
504000 JUVENILE GRANTS	4.40	0.197346	791		791	132	923
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	2,067		2,067	346	2,413
551000 COMMUNITY CORRECTIONS	104.00	4.664535	18,692		18,692	3,144	21,836
551500 LOL COMM CORRECTIONS	31.00	1.390390	5,571		5,571	932	6,503
601000 LONG RANGE PLANNING	26.33	1.180935	4,732		4,732	790	5,522
602000 CURRENT PLANNING	18.47	0.828403	3,320		3,320	558	3,878
602000 BUILDING SERVICES	59.80	2.682107	10,748		10,748	1,805	12,553
603000 ENGINEERING	50.28	2.255123	9,037		9,037	1,518	10,555
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	681		681	112	793
603000 SURVEY	4.58	0.205419	823		823	137	960
604000 LUT ADMINISTRATION	23.00	1.031580	4,134		4,134	696	4,830
605000 CAPITAL PROJECT MGMT	46.35	2.078858	8,330		8,330	1,398	9,728
606000 LUT OPS & MAINT	111.00	4.978494	19,951		19,951	3,358	23,309
651000 HOUSING SERVICES	44.00	1.973457	7,908		7,908	1,330	9,238
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	584		584	98	682
703000 PUBLIC HEALTH	136.75	6.133415	24,579		24,579	4,136	28,715
704000 HHS ADMINISTRATION	15.00	0.672769	2,696		2,696	450	3,146
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	899		899	147	1,046
706000 HUMAN SERVICES	38.61	1.731709	6,940		6,940	1,164	8,104

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 151000 ADMIN OFFICE**

Activity - ADMINISTRATOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	14,576		14,576	2,455	17,031
708500 HEALTH SHARE OREGON	1.00	0.044851	180		180	28	208
708700 COORDINATED CARE ORG	28.29	1.268843	5,085		5,085	852	5,937
709000 ANIMAL SERVICES	25.00	1.121282	4,493		4,493	750	5,243
751000 VETERANS SERVICES	10.77	0.483048	1,936		1,936	323	2,259
752000 AGENCY ON AGING	18.98	0.851278	3,411		3,411	572	3,983
801000 WASH CO JUSTICE COURT	9.00	0.403662	1,618		1,618	264	1,882
851000 LAW LIBRARY	3.00	0.134554	540		540	85	625
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	1,128		1,128	186	1,314
902000 HOME FUND	1.17	0.052476	210		210	32	242
903000 AIR QUALITY	1.30	0.058307	233		233	35	268
961000 WATERMASTER	1.94	0.087012	348		348	55	403
971000 COOP LIBRARY SERVICES	36.00	1.614647	6,470		6,470	1,087	7,557
971015 WEST SLOPE LIBRARY	9.00	0.403662	1,618		1,618	264	1,882
981000 FAIR COMPLEX	7.50	0.336385	1,348		1,348	223	1,571
984000 EVENT CENTER OPS	5.50	0.246682	988		988	161	1,149
<b>Schedule .4 Total for ADMINISTRATOR</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>400,730</b>		<b>400,730</b>	<b>66,791</b>	<b>467,521</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 151000 ADMIN OFFICE**

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
101000 BOARD OF COMMIS	663,529	1,103	527	1,238	1,161
151000 ADMIN OFFICE	21,120	4,415	3,513	4,953	4,644
162000 NON-DEPARTMENTAL	822	0	822	0	0
167500 Affordable Housing Development Su	3,957	0	3,957	0	0
169600 COMMUNITY NETWORK	737	0	737	0	0
201000 COUNTY COUNSEL	18,437	3,868	3,021	4,336	4,066
251000 COUNTY AUDITOR	4,827	1,027	731	1,151	1,082
301000 ELECTIONS	12,948	2,577	2,669	2,892	2,714
302000 ASSESSMENT & TAXATION	123,170	27,598	13,119	30,958	29,029
311000 DEI	12,880	2,834	1,582	3,177	2,981
321000 COUNTY EMERGENCY MGMT	7,448	1,542	1,298	1,731	1,623
351010 SS-ADMIN	8,354	1,798	1,179	2,019	1,892
351500 FINANCIAL MGMT	21,745	4,639	3,241	5,204	4,882
352000 HUMAN RESOURCE	30,747	6,700	4,026	7,520	7,048
352500 INFO TECHNOLOGY SVCS	109,805	22,112	21,617	24,806	23,263
353000 PURCHASING	5,843	1,284	721	1,441	1,351
353500 FACILITIES MANAGEMENT	69,688	13,819	14,572	15,505	14,538
354000 FLEET MANAGEMENT	27,693	5,410	6,115	6,071	5,691
354100 FLEET REPLACEMENT	21,347	0	21,347	0	0
354500 INTERNAL SERVICES	9,336	1,798	2,161	2,019	1,892
355500 BLDG EQUIP REPLACEMENT	6,150	0	6,150	0	0
356005 PARKS	10,890	2,291	1,753	2,573	2,412
356010 METZGER PARK	434	25	335	28	26
357500 RISK MANAGEMENT	7,108	1,542	958	1,731	1,623
357005 LIFE INSURANCE	701	0	701	0	0
357005 MEDICAL INSURANCE	44,288	0	44,288	0	0
357005 UNEMPLOYMENT INS	660	0	660	0	0
357010 WORKERS COMP INSURANCE	3,139	0	3,139	0	0
358000 ITS CAPITAL ACQUISITION	8,527	0	8,527	0	0
358000 FACILITIES CAPITAL PROJ	14,557	0	14,557	0	0
358000 GREENSPACE CAP PROJ.	328	0	328	0	0
358000 EMERGENCY COMM SYS	30,232	0	30,232	0	0
401000 SHERIFF'S OFFICE ADMIN	42,489	9,024	6,499	10,126	9,492
401000 LOL - S.O. ADMIN	19,536	4,124	3,091	4,625	4,337
402000 LAW ENF SVCS	186,881	39,820	28,072	44,678	41,894
402000 DISTRICT PATROL	189,069	39,098	33,138	43,865	41,134
402000 LOL - LAW ENF SVCS	81,189	16,695	14,597	18,737	17,566
403000 JAIL	237,289	51,572	31,628	57,822	54,238
403000 JAIL COMMISSARY	2,236	254	1,223	284	267
403000 LOL - JAIL	19,451	3,997	3,518	4,482	4,200
403500 JAIL HEALTH CARE	5,952	0	5,952	0	0
404000 COURT SECURITY FUND	1,440	0	1,440	0	0
406050 WIN Contracts	57	0	57	0	0
406060 TASKFORCE REIMBURSABLES	492	0	492	0	0
451000 DISTRICT ATTORNEY	119,110	25,918	15,747	29,077	27,265
451000 LOL-DISTRICT ATTORNEY	30,019	6,520	4,015	7,317	6,858
501000 JUVENILE	49,073	10,316	7,934	11,574	10,849
501000 LOL-JUVENILE	12,106	2,577	1,827	2,892	2,714
502000 CONCILIATION PROGRAM	5,186	1,157	573	1,297	1,216
503000 JUVENILE ADMIN	15,256	3,349	1,892	3,760	3,526
504000 JUVENILE GRANTS	5,358	1,131	846	1,268	1,190
505000 STATE HIGH-RISK PREVENT	14,972	2,963	3,151	3,327	3,118

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 151000 ADMIN OFFICE**

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
551000 COMMUNITY CORRECTIONS	130,468	26,823	23,499	30,092	28,218
551500 LOL COMM CORRECTIONS	37,226	7,994	5,352	8,967	8,410
601000 LONG RANGE PLANNING	31,227	6,786	4,165	7,614	7,140
602000 CURRENT PLANNING	23,180	4,762	4,191	5,340	5,009
602000 BUILDING SERVICES	81,445	15,420	19,950	17,302	16,220
603000 ENGINEERING	62,358	12,968	10,652	14,545	13,638
603000 SURVEY PUBLIC LAND CNR	6,640	975	2,756	1,093	1,023
603000 SURVEY	6,516	1,177	1,823	1,320	1,236
604000 LUT ADMINISTRATION	27,698	5,928	4,054	6,649	6,237
604500 ROAD FUND ADMIN	34,506	0	34,506	0	0
605000 CAPITAL PROJECT MGMT	56,038	11,951	8,378	13,410	12,571
606000 LUT OPS & MAINT	150,441	28,627	36,275	32,114	30,116
606500 TIF ROAD PROJECT	1,352	0	1,352	0	0
606500 MSTIP 3	127,092	0	127,092	0	0
606500 ROAD CAPITAL PROJECT	38,928	0	38,928	0	0
606500 TDT	70,885	0	70,885	0	0
606500 NORTH BETHANY SDC	6,403	0	6,403	0	0
606500 BONNY SLOPE SDC	2,138	0	2,138	0	0
607000 Regional Transportation	2,051	0	2,051	0	0
607500 MAINT LOCAL IMPROV DIST	324	0	324	0	0
608000 URBAN ROAD MAINT DIST	17,443	0	17,443	0	0
608500 NORTH BETHANY SERVICE DIST	10,748	0	10,748	0	0
609000 SPECIAL LIGHT DISTRICT #1	3,065	0	3,065	0	0
651000 HOUSING SERVICES	58,318	11,345	13,072	12,728	11,935
652000 Metro Affordabe Housing	84,941	0	84,941	0	0
701000 EMERGENCY MEDICAL SVCS	4,913	835	1,578	939	879
703000 PUBLIC HEALTH	164,465	35,269	23,814	39,566	37,101
704000 HHS ADMINISTRATION	17,763	3,868	2,347	4,336	4,066
705000 CHILDREN & FAMILY SVCS	8,296	1,284	3,174	1,441	1,351
706000 HUMAN SERVICES	86,376	9,954	46,673	11,171	10,474
706500 Developmental Disabilities Servic	95,173	20,913	11,766	23,464	21,999
707000 MENTAL HEALTH HB 2145	941	0	941	0	0
708500 HEALTH SHARE OREGON	7,635	254	6,622	284	267
708700 COORDINATED CARE ORG	34,466	7,293	5,380	8,184	7,672
708900 MH URGENT CARE CTR	7,864	0	7,864	0	0
709000 ANIMAL SERVICES	28,788	6,441	3,098	7,228	6,778
751000 VETERANS SERVICES	12,387	2,776	1,319	3,114	2,919
752000 AGENCY ON AGING	24,980	4,894	5,474	5,483	5,146
801000 WASH CO JUSTICE COURT	10,407	2,318	1,167	2,601	2,439
851000 LAW LIBRARY	4,206	772	1,135	863	811
901000 COMMUNITY DEVELOPMENT	11,435	1,616	4,995	1,809	1,701
902000 HOME FUND	5,471	299	4,278	336	316
903000 AIR QUALITY	2,822	334	1,496	373	351
951000 AGRICULTURE	574	0	574	0	0
961000 WATERMASTER	2,206	498	222	560	523
971000 COOP LIBRARY SERVICES	85,982	9,283	48,966	10,413	9,763
971015 WEST SLOPE LIBRARY	10,852	2,318	1,612	2,601	2,439
981000 FAIR COMPLEX	12,806	1,929	5,110	2,165	2,031
984000 EVENT CENTER OPS	7,186	1,412	1,550	1,586	1,489
NOT ALLOCATED / EXCLUDED	109,850	0	0	0	0
Direct Bill	0	0	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 151000 ADMIN OFFICE**

Receiving Department	Total	COUNTY ADMIN	BUDGET ANALYSIS	INTERGOV RELAT	COMMUNICATION
Total	4,167,883	574,213	1,109,473	644,175	604,050



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 151000 ADMIN OFFICE**

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
101000 BOARD OF COMMIS	658,601	899
151000 ADMIN OFFICE	0	3,595
162000 NON-DEPARTMENTAL	0	0
167500 Affordable Housing Development Su	0	0
169600 COMMUNITY NETWORK	0	0
201000 COUNTY COUNSEL	0	3,146
251000 COUNTY AUDITOR	0	836
301000 ELECTIONS	0	2,096
302000 ASSESSMENT & TAXATION	0	22,466
311000 DEI	0	2,306
321000 COUNTY EMERGENCY MGMT	0	1,254
351010 SS-ADMIN	0	1,466
351500 FINANCIAL MGMT	0	3,779
352000 HUMAN RESOURCE	0	5,453
352500 INFO TECHNOLOGY SVCS	0	18,007
353000 PURCHASING	0	1,046
353500 FACILITIES MANAGEMENT	0	11,254
354000 FLEET MANAGEMENT	0	4,406
354100 FLEET REPLACEMENT	0	0
354500 INTERNAL SERVICES	0	1,466
355500 BLDG EQUIP REPLACEMENT	0	0
356005 PARKS	0	1,861
356010 METZGER PARK	0	20
357500 RISK MANAGEMENT	0	1,254
357005 LIFE INSURANCE	0	0
357005 MEDICAL INSURANCE	0	0
357005 UNEMPLOYMENT INS	0	0
357010 WORKERS COMP INSURANCE	0	0
358000 ITS CAPITAL ACQUISITION	0	0
358000 FACILITIES CAPITAL PROJ	0	0
358000 GREENSPACE CAP PROJ.	0	0
358000 EMERGENCY COMM SYS	0	0
401000 SHERIFF'S OFFICE ADMIN	0	7,348
401000 LOL - S.O. ADMIN	0	3,359
402000 LAW ENF SVCS	0	32,417
402000 DISTRICT PATROL	0	31,834
402000 LOL - LAW ENF SVCS	0	13,594
403000 JAIL	0	42,029
403000 JAIL COMMISSARY	0	208
403000 LOL - JAIL	0	3,254
403500 JAIL HEALTH CARE	0	0
404000 COURT SECURITY FUND	0	0
406050 WIN Contracts	0	0
406060 TASKFORCE REIMBURSABLES	0	0
451000 DISTRICT ATTORNEY	0	21,103
451000 LOL-DISTRICT ATTORNEY	0	5,309
501000 JUVENILE	0	8,400
501000 LOL-JUVENILE	0	2,096
502000 CONCILIATION PROGRAM	0	943
503000 JUVENILE ADMIN	0	2,729
504000 JUVENILE GRANTS	0	923
505000 STATE HIGH-RISK PREVENT	0	2,413

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 151000 ADMIN OFFICE**

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
551000 COMMUNITY CORRECTIONS	0	21,836
551500 LOL COMM CORRECTIONS	0	6,503
601000 LONG RANGE PLANNING	0	5,522
602000 CURRENT PLANNING	0	3,878
602000 BUILDING SERVICES	0	12,553
603000 ENGINEERING	0	10,555
603000 SURVEY PUBLIC LAND CNR	0	793
603000 SURVEY	0	960
604000 LUT ADMINISTRATION	0	4,830
604500 ROAD FUND ADMIN	0	0
605000 CAPITAL PROJECT MGMT	0	9,728
606000 LUT OPS & MAINT	0	23,309
606500 TIF ROAD PROJECT	0	0
606500 MSTIP 3	0	0
606500 ROAD CAPITAL PROJECT	0	0
606500 TDT	0	0
606500 NORTH BETHANY SDC	0	0
606500 BONNY SLOPE SDC	0	0
607000 Regional Transportation	0	0
607500 MAINT LOCAL IMPROV DIST	0	0
608000 URBAN ROAD MAINT DIST	0	0
608500 NORTH BETHANY SERVICE DIST	0	0
609000 SPECIAL LIGHT DISTRICT #1	0	0
651000 HOUSING SERVICES	0	9,238
652000 Metro Affordabe Housing	0	0
701000 EMERGENCY MEDICAL SVCS	0	682
703000 PUBLIC HEALTH	0	28,715
704000 HHS ADMINISTRATION	0	3,146
705000 CHILDREN & FAMILY SVCS	0	1,046
706000 HUMAN SERVICES	0	8,104
706500 Developmental Disabilities Servic	0	17,031
707000 MENTAL HEALTH HB 2145	0	0
708500 HEALTH SHARE OREGON	0	208
708700 COORDINATED CARE ORG	0	5,937
708900 MH URGENT CARE CTR	0	0
709000 ANIMAL SERVICES	0	5,243
751000 VETERANS SERVICES	0	2,259
752000 AGENCY ON AGING	0	3,983
801000 WASH CO JUSTICE COURT	0	1,882
851000 LAW LIBRARY	0	625
901000 COMMUNITY DEVELOPMENT	0	1,314
902000 HOME FUND	0	242
903000 AIR QUALITY	0	268
951000 AGRICULTURE	0	0
961000 WATERMASTER	0	403
971000 COOP LIBRARY SERVICES	0	7,557
971015 WEST SLOPE LIBRARY	0	1,882
981000 FAIR COMPLEX	0	1,571
984000 EVENT CENTER OPS	0	1,149
NOT ALLOCATED / EXCLUDED	109,850	0
Direct Bill	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 151000 ADMIN OFFICE**

Receiving Department	GEN COMM SUPPOR	ADMINISTRATOR
Total	768,451	467,521

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 201000 COUNTY COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,053,050			3,053,050
Inbound Costs:				
101000 BOARD OF COMMIS	3,005	4,333	7,338	
151000 ADMIN OFFICE	15,796	2,641	18,437	
251000 COUNTY AUDITOR		4,983	4,983	
311000 DEI		3,604	3,604	
321000 COUNTY EMERGENCY MGMT		5,639	5,639	
351010 SS-ADMIN		2,367	2,367	
351500 FINANCIAL MGMT		8,734	8,734	
352000 HUMAN RESOURCE		27,029	27,029	
352500 INFO TECHNOLOGY SVCS		167,363	167,363	
353000 PURCHASING		1,184	1,184	
353500 FACILITIES MANAGEMENT		93,485	93,485	
357010 LIABILITY INSUR		21,906	21,906	
BUILDING DEBT INTEREST		746	746	
BUILDING DEPRECIATION		14,662	14,662	
Total Allocated Additions:	18,801	358,676	377,477	377,477
Total To Be Allocated:	3,071,851	358,676		3,430,527

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 201000 COUNTY COUNSEL**

	Total	G&A	LEGAL SUPPORT
<b>Other Expense &amp; Cost</b>			
PERSONNEL SERVICES	2,937,232	0	2,937,232
MATERIALS & SERVICES	113,239	0	113,239
OTHER EXPENDITURES	5,069	0	5,069
INTERFUND EXPENSES	1,823	0	1,823
LESS REVENUE	(4,313)	0	(4,313)
<b>Departmental Total</b>			
Expenditures Per Financial Statement	3,053,050		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	3,053,050	0	3,053,050
<b>Allocation Step 1</b>			
Inbound - All Others	18,801	18,801	0
Reallocate Admin Costs		(18,801)	18,801
Unallocated Costs	0	0	0
1st Allocation	3,071,851	0	3,071,851
<b>Allocation Step 2</b>			
Inbound - All Others	358,676	358,676	0
Reallocate Admin Costs		(358,676)	358,676
Unallocated Costs	0	0	0
2nd Allocation	358,676	0	358,676
<b>Total For 201000 COUNTY COUNSEL</b>			
Schedule .3 Total	3,430,527	0	3,430,527

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	732.75	4.413758	135,584		135,584		135,584
151000 ADMIN OFFICE	745.75	4.492064	137,990		137,990		137,990
251000 COUNTY AUDITOR	16.25	0.097883	3,006		3,006	383	3,389
301000 ELECTIONS	43.00	0.259013	7,957		7,957	1,015	8,972
302000 ASSESSMENT & TAXATION	1,614.50	9.725025	298,738		298,738	38,288	337,026
321000 COUNTY EMERGENCY MGMT	221.00	1.331205	40,892		40,892	5,236	46,128
351010 SS-ADMIN	7.25	0.043671	1,341		1,341	165	1,506
351500 FINANCIAL MGMT	85.00	0.512002	15,728		15,728	2,010	17,738
352000 HUMAN RESOURCE	566.00	3.409330	104,730		104,730	13,420	118,150
352500 INFO TECHNOLOGY SVCS	105.25	0.633979	19,475		19,475	2,491	21,966
353000 PURCHASING	77.75	0.468331	14,386		14,386	1,834	16,220
353500 FACILITIES MANAGEMENT	653.50	3.936391	120,920		120,920	15,497	136,417
354000 FLEET MANAGEMENT	5.50	0.033130	1,017		1,017	124	1,141
354500 INTERNAL SERVICES	0.50	0.003012	92		92	10	102
357500 RISK MANAGEMENT	167.00	1.005933	30,901		30,901	3,949	34,850
357010 LIABILITY INSUR	4,878.00	29.382887	902,601		902,601	115,943	1,018,544
358000 FACILITIES CAPITAL PROJ	4.50	0.027106	833		833	103	936
401000 SHERIFF'S OFFICE ADMIN	2,487.25	14.982080	460,227		460,227	58,980	519,207
409000 FORFEITURES	88.75	0.534590	16,421		16,421	2,096	18,517
451000 DISTRICT ATTORNEY	26.75	0.161130	4,949		4,949	628	5,577
501000 JUVENILE	52.75	0.317742	9,761		9,761	1,243	11,004
551000 COMMUNITY CORRECTIONS	77.00	0.463814	14,247		14,247	1,817	16,064
601000 LONG RANGE PLANNING	506.00	3.047917	93,628		93,628	11,993	105,621
602000 CURRENT PLANNING	242.25	1.459205	44,824		44,824	5,737	50,561
602000 BUILDING SERVICES	64.25	0.387013	11,889		11,889	1,519	13,408
603000 ENGINEERING	66.00	0.397554	12,213		12,213	1,561	13,774
604000 LUT ADMINISTRATION	213.25	1.284522	39,459		39,459	5,054	44,513
605000 CAPITAL PROJECT MGMT	859.50	5.177243	159,038		159,038	20,379	179,417
606000 LUT OPS & MAINT	125.75	0.757462	23,269		23,269	2,973	26,242
651000 HOUSING SERVICES	283.50	1.707677	52,456		52,456	6,719	59,175
701000 EMERGENCY MEDICAL SVCS	27.25	0.164142	5,042		5,042	638	5,680
703000 PUBLIC HEALTH	829.25	4.995031	153,440		153,440	19,657	173,097
704000 HHS ADMINISTRATION	129.00	0.777038	23,869		23,869	3,049	26,918
705000 CHILDREN & FAMILY SVCS	10.50	0.063247	1,943		1,943	246	2,189
706000 HUMAN SERVICES	256.50	1.545041	47,461		47,461	6,086	53,547
709000 ANIMAL SERVICES	43.75	0.263530	8,096		8,096	1,031	9,127
751000 VETERANS SERVICES	5.25	0.031624	971		971	120	1,091
752000 AGENCY ON AGING	14.00	0.084330	2,591		2,591	329	2,920
801000 WASH CO JUSTICE COURT	33.50	0.201789	6,199		6,199	787	6,986
851000 LAW LIBRARY	9.75	0.058730	1,804		1,804	224	2,028
901000 COMMUNITY DEVELOPMENT	87.25	0.525555	16,144		16,144	2,063	18,207
971000 COOP LIBRARY SERVICES	10.25	0.061741	1,897		1,897	241	2,138
981000 FAIR COMPLEX	99.00	0.596332	18,318		18,318	2,340	20,658
BANKRUPTCY TAX PAYMENTS	29.75	0.179201	5,504		5,504	698	6,202
<b>Schedule .4 Total for LEGAL SUPPORT</b>	<b>16,601.50</b>	<b>100.000000</b>	<b>3,071,851</b>		<b>3,071,851</b>	<b>358,676</b>	<b>3,430,527</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 201000 COUNTY COUNSEL**

Receiving Department	Total	LEGAL SUPPORT
101000 BOARD OF COMMIS	135,584	135,584
151000 ADMIN OFFICE	137,990	137,990
251000 COUNTY AUDITOR	3,389	3,389
301000 ELECTIONS	8,972	8,972
302000 ASSESSMENT & TAXATION	337,026	337,026
321000 COUNTY EMERGENCY MGMT	46,128	46,128
351010 SS-ADMIN	1,506	1,506
351500 FINANCIAL MGMT	17,738	17,738
352000 HUMAN RESOURCE	118,150	118,150
352500 INFO TECHNOLOGY SVCS	21,966	21,966
353000 PURCHASING	16,220	16,220
353500 FACILITIES MANAGEMENT	136,417	136,417
354000 FLEET MANAGEMENT	1,141	1,141
354500 INTERNAL SERVICES	102	102
357500 RISK MANAGEMENT	34,850	34,850
357010 LIABILITY INSUR	1,018,544	1,018,544
358000 FACILITIES CAPITAL PROJ	936	936
401000 SHERIFF'S OFFICE ADMIN	519,207	519,207
409000 FORFEITURES	18,517	18,517
451000 DISTRICT ATTORNEY	5,577	5,577
501000 JUVENILE	11,004	11,004
551000 COMMUNITY CORRECTIONS	16,064	16,064
601000 LONG RANGE PLANNING	105,621	105,621
602000 CURRENT PLANNING	50,561	50,561
602000 BUILDING SERVICES	13,408	13,408
603000 ENGINEERING	13,774	13,774
604000 LUT ADMINISTRATION	44,513	44,513
605000 CAPITAL PROJECT MGMT	179,417	179,417
606000 LUT OPS & MAINT	26,242	26,242
651000 HOUSING SERVICES	59,175	59,175
701000 EMERGENCY MEDICAL SVCS	5,680	5,680
703000 PUBLIC HEALTH	173,097	173,097
704000 HHS ADMINISTRATION	26,918	26,918
705000 CHILDREN & FAMILY SVCS	2,189	2,189
706000 HUMAN SERVICES	53,547	53,547
709000 ANIMAL SERVICES	9,127	9,127
751000 VETERANS SERVICES	1,091	1,091
752000 AGENCY ON AGING	2,920	2,920
801000 WASH CO JUSTICE COURT	6,986	6,986
851000 LAW LIBRARY	2,028	2,028
901000 COMMUNITY DEVELOPMENT	18,207	18,207
971000 COOP LIBRARY SERVICES	2,138	2,138
981000 FAIR COMPLEX	20,658	20,658
BANKRUPTCY TAX PAYMENTS	6,202	6,202
Direct Bill	0	0
<b>Total</b>	<b>3,430,527</b>	<b>3,430,527</b>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 251000 COUNTY AUDITOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	739,671			739,671
Inbound Costs:				
101000 BOARD OF COMMIS	778	1,121	1,899	
151000 ADMIN OFFICE	4,148	679	4,827	
201000 COUNTY COUNSEL	3,006	383	3,389	
251000 COUNTY AUDITOR		1,193	1,193	
311000 DEI		961	961	
321000 COUNTY EMERGENCY MGMT		1,504	1,504	
351010 SS-ADMIN		631	631	
351500 FINANCIAL MGMT		2,324	2,324	
352000 HUMAN RESOURCE		7,207	7,207	
352500 INFO TECHNOLOGY SVCS		39,818	39,818	
353000 PURCHASING		18	18	
353500 FACILITIES MANAGEMENT		24,926	24,926	
357010 LIABILITY INSUR		5,157	5,157	
BUILDING DEBT INTEREST		95	95	
BUILDING DEPRECIATION		3,911	3,911	
Total Allocated Additions:	7,932	89,928	97,860	97,860
Total To Be Allocated:	747,603	89,928		837,531

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 251000 COUNTY AUDITOR**

	Total	G&A	AUDIT ADMIN	FIELD AUDIT
<b>Other Expense &amp; Cost</b>				
OTHER PERSONNEL SERVICES	454,942	0	45,494	409,448
COUNTY AUDITOR (#12009)	190,059	0	19,006	171,053
MATERIALS & SERVICES	94,670	0	9,467	85,203
<b>Departmental Total</b>				
Expenditures Per Financial Statement	739,671			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	739,671	0	73,967	665,704
<b>Allocation Step 1</b>				
Inbound - All Others	7,932	7,932	0	0
Reallocate Admin Costs		(7,932)	792	7,140
Unallocated Costs	0	0	0	0
1st Allocation	747,603	0	74,759	672,844
<b>Allocation Step 2</b>				
Inbound - All Others	89,928	89,928	0	0
Reallocate Admin Costs		(89,928)	8,982	80,946
Unallocated Costs	0	0	0	0
2nd Allocation	89,928	0	8,982	80,946
<b>Total For 251000 COUNTY AUDITOR</b>				
Schedule .3 Total	837,531	0	83,741	753,790

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	621,257	0.055393	41		41		41
151000 ADMIN OFFICE	4,143,320	0.369429	276		276		276
162000 NON-DEPARTMENTAL	834,028	0.074364	55		55	6	61
167500 Affordable Housing Development Su	4,000,000	0.356650	266		266	28	294
169600 COMMUNITY NETWORK	745,500	0.066471	49		49	5	54
201000 COUNTY COUNSEL	3,057,363	0.272602	204		204		204
251000 COUNTY AUDITOR	739,671	0.065951	49		49		49
301000 ELECTIONS	2,697,492	0.240515	180		180	20	200
302000 ASSESSMENT & TAXATION	13,257,323	1.182057	884		884	103	987
311000 DEI	1,601,675	0.142809	107		107	12	119
321000 COUNTY EMERGENCY MGMT	1,316,944	0.117422	87		87	9	96
351010 SS-ADMIN	1,195,262	0.106573	79		79	7	86
351500 FINANCIAL MGMT	3,277,592	0.292239	218		218	23	241
352000 HUMAN RESOURCE	4,069,847	0.362878	271		271	29	300
352500 INFO TECHNOLOGY SVCS	21,844,436	1.947706	1,457		1,457	170	1,627
353000 PURCHASING	728,114	0.064921	48		48	4	52
353500 FACILITIES MANAGEMENT	14,726,470	1.313050	981		981	113	1,094
354000 FLEET MANAGEMENT	6,183,287	0.551318	412		412	46	458
354100 FLEET REPLACEMENT	21,572,843	1.923490	1,439		1,439	169	1,608
354500 INTERNAL SERVICES	2,187,762	0.195066	146		146	15	161
355500 BLDG EQUIP REPLACEMENT	6,218,391	0.554448	414		414	46	460
356005 PARKS	1,777,317	0.158470	118		118	13	131
356010 METZGER PARK	339,710	0.030289	22		22	2	24
357500 RISK MANAGEMENT	967,591	0.086273	64		64	6	70
357005 LIFE INSURANCE	707,169	0.063053	47		47	3	50
357005 MEDICAL INSURANCE	44,746,767	3.989736	2,983		2,983	357	3,340
357005 UNEMPLOYMENT INS	669,200	0.059668	44		44	3	47
357010 WORKERS COMP INSURANCE	3,175,071	0.283097	211		211	23	234
358000 ITS CAPITAL ACQUISITION	8,616,812	0.768297	574		574	66	640
358000 FACILITIES CAPITAL PROJ	14,710,652	1.311639	980		980	113	1,093
358000 GREENSPACE CAP PROJ.	334,556	0.029830	22		22	2	24
358000 EMERGENCY COMM SYS	30,547,352	2.723680	2,036		2,036	242	2,278
401000 SHERIFF'S OFFICE ADMIN	6,573,481	0.586108	438		438	49	487
401000 LOL - S.O. ADMIN	3,125,128	0.278644	208		208	22	230
402000 LAW ENF SVCS	28,361,655	2.528798	1,890		1,890	223	2,113
402000 DISTRICT PATROL	33,486,087	2.985705	2,231		2,231	267	2,498
402000 LOL - LAW ENF SVCS	14,753,187	1.315432	983		983	113	1,096
403000 JAIL	31,958,129	2.849469	2,131		2,131	252	2,383
403000 JAIL COMMISSARY	1,241,001	0.110651	82		82	8	90
403000 LOL - JAIL	3,553,979	0.316882	236		236	24	260
403500 JAIL HEALTH CARE	6,017,919	0.536573	401		401	45	446
404000 COURT SECURITY FUND	1,460,919	0.130259	97		97	11	108
406050 WIN Contracts	60,000	0.005350	4		4		4
406060 TASKFORCE REIMBURSABLES	500,000	0.044581	33		33	3	36
451000 DISTRICT ATTORNEY	15,915,686	1.419083	1,061		1,061	124	1,185
451000 LOL-DISTRICT ATTORNEY	4,057,983	0.361820	270		270	28	298
501000 JUVENILE	8,017,963	0.714902	535		535	62	597
501000 LOL-JUVENILE	1,853,624	0.165274	123		123	13	136
502000 CONCILIATION PROGRAM	580,826	0.051788	38		38	3	41
503000 JUVENILE ADMIN	1,919,617	0.171158	129		129	14	143

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251000 COUNTY AUDITOR**

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	859,282	0.076616	57		57	6	63
505000 STATE HIGH-RISK PREVENT	3,187,726	0.284226	212		212	23	235
551000 COMMUNITY CORRECTIONS	23,747,011	2.117344	1,583		1,583	187	1,770
551500 LOL COMM CORRECTIONS	5,412,007	0.482548	360		360	40	400
601000 LONG RANGE PLANNING	4,211,366	0.375496	281		281	32	313
602000 CURRENT PLANNING	4,238,999	0.377960	283		283	32	315
602000 BUILDING SERVICES	20,159,799	1.797499	1,343		1,343	156	1,499
603000 ENGINEERING	10,766,518	0.959970	718		718	84	802
603000 SURVEY PUBLIC LAND CNR	2,786,385	0.248441	186		186	21	207
603000 SURVEY	1,849,869	0.164939	123		123	13	136
604000 LUT ADMINISTRATION	4,096,938	0.365293	273		273	29	302
604500 ROAD FUND ADMIN	34,868,404	3.108956	2,324		2,324	278	2,602
605000 CAPITAL PROJECT MGMT	8,466,898	0.754930	564		564	64	628
606000 LUT OPS & MAINT	36,655,877	3.268332	2,444		2,444	293	2,737
606500 TIF ROAD PROJECT	1,371,674	0.122302	91		91	10	101
606500 MSTIP 3	127,987,948	11.411736	8,553		8,553	1,331	9,884
606500 ROAD CAPITAL PROJECT	39,334,329	3.507150	2,622		2,622	315	2,937
606500 TDT	71,622,488	6.386045	4,774		4,774	572	5,346
606500 NORTH BETHANY SDC	6,474,026	0.577241	431		431	47	478
606500 BONNY SLOPE SDC	2,165,605	0.193091	145		145	14	159
607000 Regional Transportation	2,076,852	0.185177	139		139	14	153
607500 MAINT LOCAL IMPROV DIST	329,230	0.029355	22		22	2	24
608000 URBAN ROAD MAINT DIST	17,624,935	1.571484	1,175		1,175	138	1,313
608500 NORTH BETHANY SERVICE DIST	10,864,007	0.968663	724		724	85	809
609000 SPECIAL LIGHT DISTRICT #1	3,099,911	0.276396	206		206	22	228
651000 HOUSING SERVICES	13,209,037	1.177752	881		881	103	984
652000 Metro Affordabe Housing	85,815,540	7.651533	5,721		5,721	684	6,405
701000 EMERGENCY MEDICAL SVCS	1,597,664	0.142452	106		106	12	118
703000 PUBLIC HEALTH	24,065,358	2.145729	1,604		1,604	189	1,793
704000 HHS ADMINISTRATION	2,374,855	0.211748	159		159	16	175
705000 CHILDREN & FAMILY SVCS	3,210,986	0.286300	214		214	23	237
706000 HUMAN SERVICES	47,156,987	4.204638	3,143		3,143	377	3,520
706500 Developmental Disabilities Servc	11,891,067	1.060238	792		792	91	883
707000 MENTAL HEALTH HB 2145	951,100	0.084803	63		63	6	69
708500 HEALTH SHARE OREGON	6,694,251	0.596877	445		445	49	494
708700 COORDINATED CARE ORG	5,440,864	0.485121	362		362	40	402
708900 MH URGENT CARE CTR	7,947,373	0.708608	530		530	61	591
709000 ANIMAL SERVICES	3,133,066	0.279352	209		209	22	231
751000 VETERANS SERVICES	1,336,941	0.119205	88		88	9	97
752000 AGENCY ON AGING	5,537,333	0.493723	368		368	40	408
801000 WASH CO JUSTICE COURT	1,182,872	0.105468	78		78	7	85
851000 LAW LIBRARY	1,150,077	0.102544	76		76	7	83
901000 COMMUNITY DEVELOPMENT	5,049,326	0.450211	336		336	37	373
902000 HOME FUND	4,326,597	0.385770	288		288	33	321
903000 AIR QUALITY	1,515,506	0.135126	101		101	11	112
951000 AGRICULTURE	581,652	0.051862	38		38	3	41
961000 WATERMASTER	227,314	0.020268	15		15	1	16
971000 COOP LIBRARY SERVICES	49,473,189	4.411156	3,297		3,297	395	3,692
971015 WEST SLOPE LIBRARY	1,633,646	0.145660	109		109	12	121
981000 FAIR COMPLEX	5,166,786	0.460684	344		344	39	383
984000 EVENT CENTER OPS	1,571,523	0.140121	105		105	11	116

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251000 COUNTY AUDITOR**

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for AUDIT ADMIN	1,121,546,952	100.000000	74,759		74,759	8,982	83,741

Allocation Basis: Size Of Budget  
Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	14	0.140084	943		943		943
151000 ADMIN OFFICE	96	0.960576	6,464		6,464		6,464
162000 NON-DEPARTMENTAL	19	0.190114	1,279		1,279	150	1,429
167500 Affordable Housing Development Su	93	0.930558	6,262		6,262	759	7,021
169600 COMMUNITY NETWORK	17	0.170102	1,144		1,144	134	1,278
201000 COUNTY COUNSEL	71	0.710426	4,779		4,779		4,779
251000 COUNTY AUDITOR	17	0.170102	1,144		1,144		1,144
301000 ELECTIONS	63	0.630378	4,241		4,241	517	4,758
302000 ASSESSMENT & TAXATION	307	3.071843	20,669		20,669	2,532	23,201
311000 DEI	37	0.370222	2,492		2,492	304	2,796
321000 COUNTY EMERGENCY MGMT	31	0.310186	2,087		2,087	251	2,338
351010 SS-ADMIN	28	0.280168	1,885		1,885	226	2,111
351500 FINANCIAL MGMT	76	0.760456	5,115		5,115	623	5,738
352000 HUMAN RESOURCE	94	0.940564	6,328		6,328	766	7,094
352500 INFO TECHNOLOGY SVCS	506	5.063038	34,066		34,066	4,172	38,238
353000 PURCHASING	17	0.170102	1,144		1,144	134	1,278
353500 FACILITIES MANAGEMENT	341	3.412047	22,957		22,957	2,808	25,765
354000 FLEET MANAGEMENT	38	0.380228	2,558		2,558	311	2,869
354100 FLEET REPLACEMENT	133	1.330798	8,954		8,954	1,090	10,044
354500 INTERNAL SERVICES	13	0.130078	875		875	103	978
355500 BLDG EQUIP REPLACEMENT	38	0.380228	2,558		2,558	311	2,869
357500 RISK MANAGEMENT	22	0.220132	1,481		1,481	177	1,658
357005 LIFE INSURANCE	4	0.040024	268		268	29	297
357005 MEDICAL INSURANCE	276	2.761657	18,580		18,580	2,272	20,852
357005 UNEMPLOYMENT INS	4	0.040024	268		268	29	297
357010 WORKERS COMP INSURANCE	20	0.200120	1,345		1,345	159	1,504
358000 ITS CAPITAL ACQUISITION	53	0.530318	3,568		3,568	433	4,001
358000 FACILITIES CAPITAL PROJ	91	0.910546	6,126		6,126	745	6,871
358000 GREENSPACE CAP PROJ.	2	0.020012	135		135	14	149
358000 EMERGENCY COMM SYS	188	1.881129	12,657		12,657	1,548	14,205
401000 SHERIFF'S OFFICE ADMIN	152	1.520913	10,234		10,234	1,247	11,481
401000 LOL - S.O. ADMIN	19	0.190114	1,279		1,279	150	1,429
402000 LAW ENF SVCS	657	6.573944	44,232		44,232	5,421	49,653
402000 DISTRICT PATROL	206	2.061237	13,868		13,868	1,696	15,564
402000 LOL - LAW ENF SVCS	91	0.910546	6,126		6,126	745	6,871
403000 JAIL	741	7.414449	49,886		49,886	6,117	56,003
403000 LOL - JAIL	22	0.220132	1,481		1,481	177	1,658
403500 JAIL HEALTH CARE	139	1.390835	9,358		9,358	1,138	10,496
404000 COURT SECURITY FUND	9	0.090054	605		605	72	677
451000 DISTRICT ATTORNEY	369	3.692215	24,843		24,843	3,040	27,883
451000 LOL-DISTRICT ATTORNEY	25	0.250150	1,683		1,683	200	1,883
501000 JUVENILE	186	1.861117	12,522		12,522	1,533	14,055
501000 LOL-JUVENILE	11	0.110066	741		741	87	828
502000 CONCILIATION PROGRAM	4	0.040024	268		268	29	297
503000 JUVENILE ADMIN	44	0.440264	2,962		2,962	359	3,321
504000 JUVENILE GRANTS	5	0.050030	336		336	39	375
505000 STATE HIGH-RISK PREVENT	20	0.200120	1,345		1,345	159	1,504
551000 COMMUNITY CORRECTIONS	146	1.460877	9,828		9,828	1,197	11,025
551500 LOL COMM CORRECTIONS	33	0.330198	2,221		2,221	271	2,492
601000 LONG RANGE PLANNING	98	0.980588	6,598		6,598	804	7,402
602000 CURRENT PLANNING	26	0.260156	1,751		1,751	207	1,958

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
602000 BUILDING SERVICES	124	1.240744	8,348		8,348	1,018	9,366
603000 ENGINEERING	66	0.660396	4,444		4,444	542	4,986
603000 SURVEY PUBLIC LAND CNR	17	0.170102	1,144		1,144	134	1,278
603000 SURVEY	11	0.110066	741		741	87	828
604000 LUT ADMINISTRATION	25	0.250150	1,683		1,683	200	1,883
604500 ROAD FUND ADMIN	215	2.151291	14,474		14,474	1,769	16,243
605000 CAPITAL PROJECT MGMT	52	0.520312	3,501		3,501	427	3,928
606000 LUT OPS & MAINT	226	2.261357	15,215		15,215	1,862	17,077
606500 TIF ROAD PROJECT	8	0.080048	539		539	63	602
606500 MSTIP 3	788	7.884737	53,079		53,079	6,976	60,055
606500 ROAD CAPITAL PROJECT	242	2.421453	16,292		16,292	1,990	18,282
606500 TDT	441	4.412648	29,691		29,691	3,633	33,324
606500 NORTH BETHANY SDC	40	0.400240	2,693		2,693	324	3,017
606500 BONNY SLOPE SDC	13	0.130078	875		875	103	978
607000 Regional Transportation	13	0.130078	875		875	103	978
608500 NORTH BETHANY SERVICE DIST	67	0.670402	4,511		4,511	551	5,062
609000 SPECIAL LIGHT DISTRICT #1	19	0.190114	1,279		1,279	150	1,429
652000 Metro Affordabe Housing	529	5.293176	35,614		35,614	4,363	39,977
703000 PUBLIC HEALTH	558	5.583350	37,567		37,567	4,609	42,176
704000 HHS ADMINISTRATION	55	0.550330	3,704		3,704	450	4,154
705000 CHILDREN & FAMILY SVCS	20	0.200120	1,345		1,345	159	1,504
706000 HUMAN SERVICES	290	2.901741	19,523		19,523	2,393	21,916
706500 Developmental Disabilities Servic	73	0.730438	4,915		4,915	595	5,510
707000 MENTAL HEALTH HB 2145	6	0.060036	404		404	46	450
708500 HEALTH SHARE OREGON	41	0.410246	2,760		2,760	333	3,093
708700 COORDINATED CARE ORG	34	0.340204	2,289		2,289	277	2,566
708900 MH URGENT CARE CTR	49	0.490294	3,298		3,298	400	3,698
709000 ANIMAL SERVICES	73	0.730438	4,915		4,915	595	5,510
751000 VETERANS SERVICES	31	0.310186	2,087		2,087	251	2,338
752000 AGENCY ON AGING	34	0.340204	2,289		2,289	277	2,566
801000 WASH CO JUSTICE COURT	27	0.270162	1,817		1,817	218	2,035
901000 COMMUNITY DEVELOPMENT	31	0.310186	2,087		2,087	251	2,338
902000 HOME FUND	27	0.270162	1,817		1,817	218	2,035
903000 AIR QUALITY	9	0.090054	605		605	72	677
951000 AGRICULTURE	13	0.130078	875		875	103	978
961000 WATERMASTER	5	0.050030	336		336	39	375
984000 EVENT CENTER OPS	10	0.100060	674		674	80	754
Schedule .4 Total for FIELD AUDIT	9,994	100.000000	672,844		672,844	80,946	753,790

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



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 251000 COUNTY AUDITOR**

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
101000 BOARD OF COMMIS	984	41	943
151000 ADMIN OFFICE	6,740	276	6,464
162000 NON-DEPARTMENTAL	1,490	61	1,429
167500 Affordable Housing Development Su	7,315	294	7,021
169600 COMMUNITY NETWORK	1,332	54	1,278
201000 COUNTY COUNSEL	4,983	204	4,779
251000 COUNTY AUDITOR	1,193	49	1,144
301000 ELECTIONS	4,958	200	4,758
302000 ASSESSMENT & TAXATION	24,188	987	23,201
311000 DEI	2,915	119	2,796
321000 COUNTY EMERGENCY MGMT	2,434	96	2,338
351010 SS-ADMIN	2,197	86	2,111
351500 FINANCIAL MGMT	5,979	241	5,738
352000 HUMAN RESOURCE	7,394	300	7,094
352500 INFO TECHNOLOGY SVCS	39,865	1,627	38,238
353000 PURCHASING	1,330	52	1,278
353500 FACILITIES MANAGEMENT	26,859	1,094	25,765
354000 FLEET MANAGEMENT	3,327	458	2,869
354100 FLEET REPLACEMENT	11,652	1,608	10,044
354500 INTERNAL SERVICES	1,139	161	978
355500 BLDG EQUIP REPLACEMENT	3,329	460	2,869
356005 PARKS	131	131	0
356010 METZGER PARK	24	24	0
357500 RISK MANAGEMENT	1,728	70	1,658
357005 LIFE INSURANCE	347	50	297
357005 MEDICAL INSURANCE	24,192	3,340	20,852
357005 UNEMPLOYMENT INS	344	47	297
357010 WORKERS COMP INSURANCE	1,738	234	1,504
358000 ITS CAPITAL ACQUISITION	4,641	640	4,001
358000 FACILITIES CAPITAL PROJ	7,964	1,093	6,871
358000 GREENSPACE CAP PROJ.	173	24	149
358000 EMERGENCY COMM SYS	16,483	2,278	14,205
401000 SHERIFF'S OFFICE ADMIN	11,968	487	11,481
401000 LOL - S.O. ADMIN	1,659	230	1,429
402000 LAW ENF SVCS	51,766	2,113	49,653
402000 DISTRICT PATROL	18,062	2,498	15,564
402000 LOL - LAW ENF SVCS	7,967	1,096	6,871
403000 JAIL	58,386	2,383	56,003
403000 JAIL COMMISSARY	90	90	0
403000 LOL - JAIL	1,918	260	1,658
403500 JAIL HEALTH CARE	10,942	446	10,496
404000 COURT SECURITY FUND	785	108	677
406050 WIN Contracts	4	4	0
406060 TASKFORCE REIMBURSABLES	36	36	0
451000 DISTRICT ATTORNEY	29,068	1,185	27,883
451000 LOL-DISTRICT ATTORNEY	2,181	298	1,883
501000 JUVENILE	14,652	597	14,055
501000 LOL-JUVENILE	964	136	828
502000 CONCILIATION PROGRAM	338	41	297
503000 JUVENILE ADMIN	3,464	143	3,321
504000 JUVENILE GRANTS	438	63	375
505000 STATE HIGH-RISK PREVENT	1,739	235	1,504

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 251000 COUNTY AUDITOR**

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
551000 COMMUNITY CORRECTIONS	12,795	1,770	11,025
551500 LOL COMM CORRECTIONS	2,892	400	2,492
601000 LONG RANGE PLANNING	7,715	313	7,402
602000 CURRENT PLANNING	2,273	315	1,958
602000 BUILDING SERVICES	10,865	1,499	9,366
603000 ENGINEERING	5,788	802	4,986
603000 SURVEY PUBLIC LAND CNR	1,485	207	1,278
603000 SURVEY	964	136	828
604000 LUT ADMINISTRATION	2,185	302	1,883
604500 ROAD FUND ADMIN	18,845	2,602	16,243
605000 CAPITAL PROJECT MGMT	4,556	628	3,928
606000 LUT OPS & MAINT	19,814	2,737	17,077
606500 TIF ROAD PROJECT	703	101	602
606500 MSTIP 3	69,939	9,884	60,055
606500 ROAD CAPITAL PROJECT	21,219	2,937	18,282
606500 TDT	38,670	5,346	33,324
606500 NORTH BETHANY SDC	3,495	478	3,017
606500 BONNY SLOPE SDC	1,137	159	978
607000 Regional Transportation	1,131	153	978
607500 MAINT LOCAL IMPROV DIST	24	24	0
608000 URBAN ROAD MAINT DIST	1,313	1,313	0
608500 NORTH BETHANY SERVICE DIST	5,871	809	5,062
609000 SPECIAL LIGHT DISTRICT #1	1,657	228	1,429
651000 HOUSING SERVICES	984	984	0
652000 Metro Affordabe Housing	46,382	6,405	39,977
701000 EMERGENCY MEDICAL SVCS	118	118	0
703000 PUBLIC HEALTH	43,969	1,793	42,176
704000 HHS ADMINISTRATION	4,329	175	4,154
705000 CHILDREN & FAMILY SVCS	1,741	237	1,504
706000 HUMAN SERVICES	25,436	3,520	21,916
706500 Developmental Disabilities Servic	6,393	883	5,510
707000 MENTAL HEALTH HB 2145	519	69	450
708500 HEALTH SHARE OREGON	3,587	494	3,093
708700 COORDINATED CARE ORG	2,968	402	2,566
708900 MH URGENT CARE CTR	4,289	591	3,698
709000 ANIMAL SERVICES	5,741	231	5,510
751000 VETERANS SERVICES	2,435	97	2,338
752000 AGENCY ON AGING	2,974	408	2,566
801000 WASH CO JUSTICE COURT	2,120	85	2,035
851000 LAW LIBRARY	83	83	0
901000 COMMUNITY DEVELOPMENT	2,711	373	2,338
902000 HOME FUND	2,356	321	2,035
903000 AIR QUALITY	789	112	677
951000 AGRICULTURE	1,019	41	978
961000 WATERMASTER	391	16	375
971000 COOP LIBRARY SERVICES	3,692	3,692	0
971015 WEST SLOPE LIBRARY	121	121	0
981000 FAIR COMPLEX	383	383	0
984000 EVENT CENTER OPS	870	116	754
Direct Bill	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 251000 COUNTY AUDITOR**

Receiving Department	Total	AUDIT ADMIN	FIELD AUDIT
Total	837,531	83,741	753,790

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 302020 A&T-SS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,872,800			1,872,800
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	0			0
Total To Be Allocated:	1,872,800			1,872,800

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 302020 A&T-SS**

	Total	G&A	DEPT ADMIN	ELECTIONS
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,363,749	981,899	327,300	54,550
FRINGE BENEFITS	787,416	566,939	188,980	31,497
<b>Other Expense &amp; Cost</b>				
MATERIALS & SERVICES	38,435	27,674	9,224	1,537
INTERFUND EXPENSES	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	(316,800)	(228,096)	(76,032)	(12,672)
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,872,800			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	1,872,800	1,348,416	449,472	74,912
<b>Allocation Step 1</b>				
Reallocate Admin Costs		(1,348,416)	1,155,785	192,631
Unallocated Costs	0	0	0	0
1st Allocation	1,872,800	0	1,605,257	267,543
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 302020 A&amp;T-SS</b>				
Schedule .3 Total	1,872,800	0	1,605,257	267,543

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	1,605,257		1,605,257		1,605,257
Schedule .4 Total for DEPT ADMIN	100	100.000000	1,605,257		1,605,257	0	1,605,257

Allocation Basis: Direct Allocation To Assessment & Taxation

Allocation Source: A & T Administration

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	267,543		267,543		267,543
Schedule .4 Total for ELECTIONS	100	100.000000	267,543		267,543	0	267,543

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



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 302020 A&T-SS**

Receiving Department	Total	DEPT ADMIN	ELECTIONS
301000 ELECTIONS	267,543	0	267,543
302000 ASSESSMENT & TAXATION	1,605,257	1,605,257	0
Direct Bill	0	0	0
Total	1,872,800	1,605,257	267,543

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 311000 DEI**

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 311000 DEI**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,251,675			1,251,675
Inbound Costs:				
101000 BOARD OF COMMIS	2,012	2,903	4,915	
151000 ADMIN OFFICE	11,043	1,837	12,880	
251000 COUNTY AUDITOR	2,599	316	2,915	
311000 DEI		2,643	2,643	
321000 COUNTY EMERGENCY MGMT		4,137	4,137	
351010 SS-ADMIN		1,735	1,735	
351500 FINANCIAL MGMT		7,997	7,997	
352000 HUMAN RESOURCE		19,820	19,820	
352500 INFO TECHNOLOGY SVCS		91,448	91,448	
353000 PURCHASING		1,416	1,416	
353500 FACILITIES MANAGEMENT		13,997	13,997	
357010 LIABILITY INSUR		10,456	10,456	
BUILDING DEPRECIATION		2,197	2,197	
Total Allocated Additions:	<u>15,654</u>	<u>160,902</u>	176,556	176,556
Total To Be Allocated:	<u>1,267,329</u>	<u>160,902</u>		<u>1,428,231</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 311000 DEI**

	Total	G&A	DEI	Community Engagement**	Community Participation
<b>Other Expense &amp; Cost</b>					
PERSONNEL SERVICES	1,253,896	0	530,147	327,267	396,482
MATERIALS & SERVICES	347,779	0	147,041	90,770	109,968
INTERFUND EXPENSES	0	0	0	0	0
LESS REVENUE	(350,000)	0	(147,980)	(91,350)	(110,670)
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,251,675				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>	1,251,675	0	529,208	326,687	395,780
<b>Allocation Step 1</b>					
Inbound - All Others	15,654	15,654	0	0	0
Reallocate Admin Costs		(15,654)	6,618	4,086	4,950
Unallocated Costs	(731,503)	0	0	(330,773)	(400,730)
1st Allocation	535,826	0	535,826	0	0
<b>Allocation Step 2</b>					
Inbound - All Others	160,902	160,902	0	0	0
Reallocate Admin Costs		(160,902)	68,025	41,996	50,881
Unallocated Costs	(92,877)	0	0	(41,996)	(50,881)
2nd Allocation	68,025	0	68,025	0	0
<b>Total For 311000 DEI</b>					
Schedule .3 Total	603,851	0	603,851	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 311000 DEI**

Activity - DEI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101000 BOARD OF COMMIS	5.00	0.224256	1,201		1,201		1,201
151000 ADMIN OFFICE	20.00	0.897026	4,807		4,807		4,807
201000 COUNTY COUNSEL	15.00	0.672769	3,604		3,604		3,604
251000 COUNTY AUDITOR	4.00	0.179405	961		961		961
301000 ELECTIONS	10.00	0.448513	2,404		2,404	305	2,709
302000 ASSESSMENT & TAXATION	107.00	4.799089	25,714		25,714	3,339	29,053
311000 DEI	11.00	0.493364	2,643		2,643		2,643
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	1,442		1,442	186	1,628
351010 SS-ADMIN	7.00	0.313959	1,682		1,682	215	1,897
351500 FINANCIAL MGMT	18.00	0.807323	4,326		4,326	556	4,882
352000 HUMAN RESOURCE	26.00	1.166134	6,248		6,248	805	7,053
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	20,607		20,607	2,672	23,279
353000 PURCHASING	5.00	0.224256	1,201		1,201	150	1,351
353500 FACILITIES MANAGEMENT	53.60	2.404029	12,880		12,880	1,667	14,547
354000 FLEET MANAGEMENT	21.00	0.941877	5,046		5,046	653	5,699
354500 INTERNAL SERVICES	7.00	0.313959	1,682		1,682	215	1,897
356005 PARKS	8.90	0.399177	2,138		2,138	273	2,411
356010 METZGER PARK	0.10	0.004485	24		24	2	26
357500 RISK MANAGEMENT	6.00	0.269108	1,442		1,442	186	1,628
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	8,410		8,410	1,090	9,500
401000 LOL - S.O. ADMIN	16.00	0.717621	3,845		3,845	490	4,335
402000 LAW ENF SVCS	154.40	6.925040	37,105		37,105	4,816	41,921
402000 DISTRICT PATROL	151.60	6.799456	36,432		36,432	4,732	41,164
402000 LOL - LAW ENF SVCS	64.75	2.904121	15,561		15,561	2,021	17,582
403000 JAIL	198.75	8.914195	47,786		47,786	6,602	54,388
403000 JAIL COMMISSARY	1.00	0.044851	239		239	28	267
403000 LOL - JAIL	15.50	0.695195	3,725		3,725	475	4,200
451000 DISTRICT ATTORNEY	100.50	4.507555	24,151		24,151	3,139	27,290
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	6,080		6,080	783	6,863
501000 JUVENILE	40.00	1.794052	9,613		9,613	1,245	10,858
501000 LOL-JUVENILE	10.00	0.448513	2,404		2,404	305	2,709
502000 CONCILIATION PROGRAM	4.50	0.201831	1,081		1,081	134	1,215
503000 JUVENILE ADMIN	13.00	0.583067	3,124		3,124	398	3,522
504000 JUVENILE GRANTS	4.40	0.197346	1,057		1,057	133	1,190
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	2,764		2,764	354	3,118
551000 COMMUNITY CORRECTIONS	104.00	4.664535	24,994		24,994	3,249	28,243
551500 LOL COMM CORRECTIONS	31.00	1.390390	7,450		7,450	961	8,411
601000 LONG RANGE PLANNING	26.33	1.180935	6,328		6,328	815	7,143
602000 CURRENT PLANNING	18.47	0.828403	4,439		4,439	573	5,012
602000 BUILDING SERVICES	59.80	2.682107	14,371		14,371	1,864	16,235
603000 ENGINEERING	50.28	2.255123	12,083		12,083	1,562	13,645
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	911		911	114	1,025
603000 SURVEY	4.58	0.205419	1,101		1,101	138	1,239
604000 LUT ADMINISTRATION	23.00	1.031580	5,527		5,527	714	6,241
605000 CAPITAL PROJECT MGMT	46.35	2.078858	11,139		11,139	1,443	12,582
606000 LUT OPS & MAINT	111.00	4.978494	26,675		26,675	3,464	30,139
651000 HOUSING SERVICES	44.00	1.973457	10,574		10,574	1,372	11,946
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	781		781	96	877
703000 PUBLIC HEALTH	136.75	6.133415	32,864		32,864	4,273	37,137
704000 HHS ADMINISTRATION	15.00	0.672769	3,604		3,604	459	4,063
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	1,201		1,201	150	1,351
706000 HUMAN SERVICES	38.61	1.731709	9,279		9,279	1,202	10,481

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 311000 DEI**

Activity - DEI

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	19,491		19,491	2,528	22,019
708500 HEALTH SHARE OREGON	1.00	0.044851	239		239	28	267
708700 COORDINATED CARE ORG	28.29	1.268843	6,799		6,799	875	7,674
709000 ANIMAL SERVICES	25.00	1.121282	6,008		6,008	774	6,782
751000 VETERANS SERVICES	10.77	0.483048	2,588		2,588	331	2,919
752000 AGENCY ON AGING	18.98	0.851278	4,561		4,561	589	5,150
801000 WASH CO JUSTICE COURT	9.00	0.403662	2,162		2,162	277	2,439
851000 LAW LIBRARY	3.00	0.134554	720		720	89	809
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	1,509		1,509	197	1,706
902000 HOME FUND	1.17	0.052476	281		281	33	314
903000 AIR QUALITY	1.30	0.058307	313		313	38	351
961000 WATERMASTER	1.94	0.087012	466		466	56	522
971000 COOP LIBRARY SERVICES	36.00	1.614647	8,652		8,652	1,119	9,771
971015 WEST SLOPE LIBRARY	9.00	0.403662	2,162		2,162	277	2,439
981000 FAIR COMPLEX	7.50	0.336385	1,803		1,803	231	2,034
984000 EVENT CENTER OPS	5.50	0.246682	1,322		1,322	165	1,487
<b>Schedule .4 Total for DEI</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>535,826</b>		<b>535,826</b>	<b>68,025</b>	<b>603,851</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 311000 DEI**

Receiving Department	Total	DEI
101000 BOARD OF COMMIS	1,201	1,201
151000 ADMIN OFFICE	4,807	4,807
201000 COUNTY COUNSEL	3,604	3,604
251000 COUNTY AUDITOR	961	961
301000 ELECTIONS	2,709	2,709
302000 ASSESSMENT & TAXATION	29,053	29,053
311000 DEI	2,643	2,643
321000 COUNTY EMERGENCY MGMT	1,628	1,628
351010 SS-ADMIN	1,897	1,897
351500 FINANCIAL MGMT	4,882	4,882
352000 HUMAN RESOURCE	7,053	7,053
352500 INFO TECHNOLOGY SVCS	23,279	23,279
353000 PURCHASING	1,351	1,351
353500 FACILITIES MANAGEMENT	14,547	14,547
354000 FLEET MANAGEMENT	5,699	5,699
354500 INTERNAL SERVICES	1,897	1,897
356005 PARKS	2,411	2,411
356010 METZGER PARK	26	26
357500 RISK MANAGEMENT	1,628	1,628
401000 SHERIFF'S OFFICE ADMIN	9,500	9,500
401000 LOL - S.O. ADMIN	4,335	4,335
402000 LAW ENF SVCS	41,921	41,921
402000 DISTRICT PATROL	41,164	41,164
402000 LOL - LAW ENF SVCS	17,582	17,582
403000 JAIL	54,388	54,388
403000 JAIL COMMISSARY	267	267
403000 LOL - JAIL	4,200	4,200
451000 DISTRICT ATTORNEY	27,290	27,290
451000 LOL-DISTRICT ATTORNEY	6,863	6,863
501000 JUVENILE	10,858	10,858
501000 LOL-JUVENILE	2,709	2,709
502000 CONCILIATION PROGRAM	1,215	1,215
503000 JUVENILE ADMIN	3,522	3,522
504000 JUVENILE GRANTS	1,190	1,190
505000 STATE HIGH-RISK PREVENT	3,118	3,118
551000 COMMUNITY CORRECTIONS	28,243	28,243
551500 LOL COMM CORRECTIONS	8,411	8,411
601000 LONG RANGE PLANNING	7,143	7,143
602000 CURRENT PLANNING	5,012	5,012
602000 BUILDING SERVICES	16,235	16,235
603000 ENGINEERING	13,645	13,645
603000 SURVEY PUBLIC LAND CNR	1,025	1,025
603000 SURVEY	1,239	1,239
604000 LUT ADMINISTRATION	6,241	6,241
605000 CAPITAL PROJECT MGMT	12,582	12,582
606000 LUT OPS & MAINT	30,139	30,139
651000 HOUSING SERVICES	11,946	11,946
701000 EMERGENCY MEDICAL SVCS	877	877
703000 PUBLIC HEALTH	37,137	37,137
704000 HHS ADMINISTRATION	4,063	4,063
705000 CHILDREN & FAMILY SVCS	1,351	1,351
706000 HUMAN SERVICES	10,481	10,481

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 311000 DEI**

Receiving Department	Total	DEI
706500 Developmental Disabilities Servic	22,019	22,019
708500 HEALTH SHARE OREGON	267	267
708700 COORDINATED CARE ORG	7,674	7,674
709000 ANIMAL SERVICES	6,782	6,782
751000 VETERANS SERVICES	2,919	2,919
752000 AGENCY ON AGING	5,150	5,150
801000 WASH CO JUSTICE COURT	2,439	2,439
851000 LAW LIBRARY	809	809
901000 COMMUNITY DEVELOPMENT	1,706	1,706
902000 HOME FUND	314	314
903000 AIR QUALITY	351	351
961000 WATERMASTER	522	522
971000 COOP LIBRARY SERVICES	9,771	9,771
971015 WEST SLOPE LIBRARY	2,439	2,439
981000 FAIR COMPLEX	2,034	2,034
984000 EVENT CENTER OPS	1,487	1,487
Direct Bill	0	0
<b>Total</b>	<b>603,851</b>	<b>603,851</b>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 321000 COUNTY EMERGENCY MGMT**

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 321000 COUNTY EMERGENCY MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	786,235			786,235
Inbound Costs:				
101000 BOARD OF COMMIS	1,230	1,770	3,000	
151000 ADMIN OFFICE	6,398	1,050	7,448	
201000 COUNTY COUNSEL	40,892	5,236	46,128	
251000 COUNTY AUDITOR	2,174	260	2,434	
311000 DEI	1,442	186	1,628	
321000 COUNTY EMERGENCY MGMT		2,256	2,256	
351010 SS-ADMIN		21,579	21,579	
351500 FINANCIAL MGMT		4,882	4,882	
352000 HUMAN RESOURCE		10,812	10,812	
352500 INFO TECHNOLOGY SVCS		56,930	56,930	
353000 PURCHASING		6,206	6,206	
353500 FACILITIES MANAGEMENT		49,861	49,861	
357010 LIABILITY INSUR		11,687	11,687	
BUILDING DEPRECIATION		9,726	9,726	
Total Allocated Additions:	<u>52,136</u>	<u>182,441</u>	<u>234,577</u>	<u>234,577</u>
Total To Be Allocated:	<u>838,371</u>	<u>182,441</u>		<u>1,020,812</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 321000 COUNTY EMERGENCY MGMT**

	Total	G&A	FTE
<b>Other Expense &amp; Cost</b>			
Personnel Services	863,653	0	863,653
Materials & Services	420,141	0	420,141
INTERFUND EXPENSES	33,150	0	33,150
Less Revenue	(530,709)	0	(530,709)
<b>Departmental Total</b>			
Expenditures Per Financial Statement	786,235		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>	786,235	0	786,235
<b>Allocation Step 1</b>			
Inbound - All Others	52,136	52,136	0
Reallocate Admin Costs		(52,136)	52,136
Unallocated Costs	0	0	0
1st Allocation	838,371	0	838,371
<b>Allocation Step 2</b>			
Inbound - All Others	182,441	182,441	0
Reallocate Admin Costs		(182,441)	182,441
Unallocated Costs	0	0	0
2nd Allocation	182,441	0	182,441
<b>Total For 321000 COUNTY EMERGENCY MGMT</b>			
Schedule .3 Total	1,020,812	0	1,020,812

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	1,879		1,879		1,879
151000 ADMIN OFFICE	20.00	0.897026	7,520		7,520		7,520
201000 COUNTY COUNSEL	15.00	0.672769	5,639		5,639		5,639
251000 COUNTY AUDITOR	4.00	0.179405	1,504		1,504		1,504
301000 ELECTIONS	10.00	0.448513	3,760		3,760	832	4,592
302000 ASSESSMENT & TAXATION	107.00	4.799089	40,233		40,233	8,993	49,226
311000 DEI	11.00	0.493364	4,137		4,137		4,137
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	2,256		2,256		2,256
351010 SS-ADMIN	7.00	0.313959	2,632		2,632	580	3,212
351500 FINANCIAL MGMT	18.00	0.807323	6,767		6,767	1,507	8,274
352000 HUMAN RESOURCE	26.00	1.166134	9,776		9,776	2,180	11,956
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	32,243		32,243	7,211	39,454
353000 PURCHASING	5.00	0.224256	1,879		1,879	414	2,293
353500 FACILITIES MANAGEMENT	53.60	2.404029	20,154		20,154	4,500	24,654
354000 FLEET MANAGEMENT	21.00	0.941877	7,895		7,895	1,757	9,652
354500 INTERNAL SERVICES	7.00	0.313959	2,632		2,632	580	3,212
356005 PARKS	8.90	0.399177	3,347		3,347	738	4,085
356010 METZGER PARK	0.10	0.004485	37		37	6	43
357500 RISK MANAGEMENT	6.00	0.269108	2,256		2,256	497	2,753
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	13,159		13,159	2,930	16,089
401000 LOL - S.O. ADMIN	16.00	0.717621	6,016		6,016	1,342	7,358
402000 LAW ENF SVCS	154.40	6.925040	58,058		58,058	12,985	71,043
402000 DISTRICT PATROL	151.60	6.799456	57,005		57,005	12,753	69,758
402000 LOL - LAW ENF SVCS	64.75	2.904121	24,345		24,345	5,435	29,780
403000 JAIL	198.75	8.914195	74,769		74,769	17,201	91,970
403000 JAIL COMMISSARY	1.00	0.044851	377		377	80	457
403000 LOL - JAIL	15.50	0.695195	5,828		5,828	1,299	7,127
451000 DISTRICT ATTORNEY	100.50	4.507555	37,789		37,789	8,453	46,242
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	9,512		9,512	2,120	11,632
501000 JUVENILE	40.00	1.794052	15,041		15,041	3,357	18,398
501000 LOL-JUVENILE	10.00	0.448513	3,760		3,760	832	4,592
502000 CONCILIATION PROGRAM	4.50	0.201831	1,691		1,691	373	2,064
503000 JUVENILE ADMIN	13.00	0.583067	4,887		4,887	1,087	5,974
504000 JUVENILE GRANTS	4.40	0.197346	1,654		1,654	368	2,022
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	4,323		4,323	956	5,279
551000 COMMUNITY CORRECTIONS	104.00	4.664535	39,105		39,105	8,740	47,845
551500 LOL COMM CORRECTIONS	31.00	1.390390	11,657		11,657	2,602	14,259
601000 LONG RANGE PLANNING	26.33	1.180935	9,899		9,899	2,205	12,104
602000 CURRENT PLANNING	18.47	0.828403	6,945		6,945	1,543	8,488
602000 BUILDING SERVICES	59.80	2.682107	22,485		22,485	5,024	27,509
603000 ENGINEERING	50.28	2.255123	18,907		18,907	4,225	23,132
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	1,424		1,424	309	1,733
603000 SURVEY	4.58	0.205419	1,721		1,721	381	2,102
604000 LUT ADMINISTRATION	23.00	1.031580	8,648		8,648	1,926	10,574
605000 CAPITAL PROJECT MGMT	46.35	2.078858	17,429		17,429	3,889	21,318
606000 LUT OPS & MAINT	111.00	4.978494	41,737		41,737	9,326	51,063
651000 HOUSING SERVICES	44.00	1.973457	16,543		16,543	3,694	20,237
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	1,221		1,221	265	1,486
703000 PUBLIC HEALTH	136.75	6.133415	51,419		51,419	11,500	62,919
704000 HHS ADMINISTRATION	15.00	0.672769	5,639		5,639	1,255	6,894
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	1,879		1,879	414	2,293
706000 HUMAN SERVICES	38.61	1.731709	14,518		14,518	3,242	17,760

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 321000 COUNTY EMERGENCY MGMT**

Activity - FTE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	30,493		30,493	6,811	37,304
708500 HEALTH SHARE OREGON	1.00	0.044851	377		377	80	457
708700 COORDINATED CARE ORG	28.29	1.268843	10,638		10,638	2,370	13,008
709000 ANIMAL SERVICES	25.00	1.121282	9,400		9,400	2,093	11,493
751000 VETERANS SERVICES	10.77	0.483048	4,049		4,049	893	4,942
752000 AGENCY ON AGING	18.98	0.851278	7,135		7,135	1,587	8,722
801000 WASH CO JUSTICE COURT	9.00	0.403662	3,385		3,385	747	4,132
851000 LAW LIBRARY	3.00	0.134554	1,129		1,129	245	1,374
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	2,361		2,361	519	2,880
902000 HOME FUND	1.17	0.052476	440		440	93	533
903000 AIR QUALITY	1.30	0.058307	489		489	103	592
961000 WATERMASTER	1.94	0.087012	729		729	155	884
971000 COOP LIBRARY SERVICES	36.00	1.614647	13,536		13,536	3,017	16,553
971015 WEST SLOPE LIBRARY	9.00	0.403662	3,385		3,385	747	4,132
981000 FAIR COMPLEX	7.50	0.336385	2,820		2,820	618	3,438
984000 EVENT CENTER OPS	5.50	0.246682	2,069		2,069	457	2,526
<b>Schedule .4 Total for FTE</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>838,371</b>		<b>838,371</b>	<b>182,441</b>	<b>1,020,812</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 321000 COUNTY EMERGENCY MGMT**

Receiving Department	Total	FTE
101000 BOARD OF COMMIS	1,879	1,879
151000 ADMIN OFFICE	7,520	7,520
201000 COUNTY COUNSEL	5,639	5,639
251000 COUNTY AUDITOR	1,504	1,504
301000 ELECTIONS	4,592	4,592
302000 ASSESSMENT & TAXATION	49,226	49,226
311000 DEI	4,137	4,137
321000 COUNTY EMERGENCY MGMT	2,256	2,256
351010 SS-ADMIN	3,212	3,212
351500 FINANCIAL MGMT	8,274	8,274
352000 HUMAN RESOURCE	11,956	11,956
352500 INFO TECHNOLOGY SVCS	39,454	39,454
353000 PURCHASING	2,293	2,293
353500 FACILITIES MANAGEMENT	24,654	24,654
354000 FLEET MANAGEMENT	9,652	9,652
354500 INTERNAL SERVICES	3,212	3,212
356005 PARKS	4,085	4,085
356010 METZGER PARK	43	43
357500 RISK MANAGEMENT	2,753	2,753
401000 SHERIFF'S OFFICE ADMIN	16,089	16,089
401000 LOL - S.O. ADMIN	7,358	7,358
402000 LAW ENF SVCS	71,043	71,043
402000 DISTRICT PATROL	69,758	69,758
402000 LOL - LAW ENF SVCS	29,780	29,780
403000 JAIL	91,970	91,970
403000 JAIL COMMISSARY	457	457
403000 LOL - JAIL	7,127	7,127
451000 DISTRICT ATTORNEY	46,242	46,242
451000 LOL-DISTRICT ATTORNEY	11,632	11,632
501000 JUVENILE	18,398	18,398
501000 LOL-JUVENILE	4,592	4,592
502000 CONCILIATION PROGRAM	2,064	2,064
503000 JUVENILE ADMIN	5,974	5,974
504000 JUVENILE GRANTS	2,022	2,022
505000 STATE HIGH-RISK PREVENT	5,279	5,279
551000 COMMUNITY CORRECTIONS	47,845	47,845
551500 LOL COMM CORRECTIONS	14,259	14,259
601000 LONG RANGE PLANNING	12,104	12,104
602000 CURRENT PLANNING	8,488	8,488
602000 BUILDING SERVICES	27,509	27,509
603000 ENGINEERING	23,132	23,132
603000 SURVEY PUBLIC LAND CNR	1,733	1,733
603000 SURVEY	2,102	2,102
604000 LUT ADMINISTRATION	10,574	10,574
605000 CAPITAL PROJECT MGMT	21,318	21,318
606000 LUT OPS & MAINT	51,063	51,063
651000 HOUSING SERVICES	20,237	20,237
701000 EMERGENCY MEDICAL SVCS	1,486	1,486
703000 PUBLIC HEALTH	62,919	62,919
704000 HHS ADMINISTRATION	6,894	6,894
705000 CHILDREN & FAMILY SVCS	2,293	2,293
706000 HUMAN SERVICES	17,760	17,760

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 321000 COUNTY EMERGENCY MGMT**

Receiving Department	Total	FTE
706500 Developmental Disabilities Servic	37,304	37,304
708500 HEALTH SHARE OREGON	457	457
708700 COORDINATED CARE ORG	13,008	13,008
709000 ANIMAL SERVICES	11,493	11,493
751000 VETERANS SERVICES	4,942	4,942
752000 AGENCY ON AGING	8,722	8,722
801000 WASH CO JUSTICE COURT	4,132	4,132
851000 LAW LIBRARY	1,374	1,374
901000 COMMUNITY DEVELOPMENT	2,880	2,880
902000 HOME FUND	533	533
903000 AIR QUALITY	592	592
961000 WATERMASTER	884	884
971000 COOP LIBRARY SERVICES	16,553	16,553
971015 WEST SLOPE LIBRARY	4,132	4,132
981000 FAIR COMPLEX	3,438	3,438
984000 EVENT CENTER OPS	2,526	2,526
Direct Bill	0	0
<b>Total</b>	<b>1,020,812</b>	<b>1,020,812</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 351010 SS-ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,144,969			1,144,969
Inbound Costs:				
101000 BOARD OF COMMIS	1,333	1,919	3,252	
151000 ADMIN OFFICE	7,176	1,178	8,354	
201000 COUNTY COUNSEL	1,341	165	1,506	
251000 COUNTY AUDITOR	1,964	233	2,197	
311000 DEI	1,682	215	1,897	
321000 COUNTY EMERGENCY MGMT	2,632	580	3,212	
351010 SS-ADMIN		25,175	25,175	
351500 FINANCIAL MGMT		5,262	5,262	
352000 HUMAN RESOURCE		12,613	12,613	
352500 INFO TECHNOLOGY SVCS		66,139	66,139	
353000 PURCHASING		305	305	
353500 FACILITIES MANAGEMENT		47,429	47,429	
357010 LIABILITY INSUR		9,420	9,420	
BUILDING DEBT INTEREST		188	188	
BUILDING DEPRECIATION		7,440	7,440	
Total Allocated Additions:	16,128	178,261	194,389	194,389
Total To Be Allocated:	1,161,097	178,261		1,339,358

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 351010 SS-ADMIN**

	Total	G&A	SS Admin	SUSTAINABILITY
<b>Other Expense &amp; Cost</b>				
PERSONNEL SERVICES	1,026,478	0	669,161	357,317
MATERIALS & SERVICES	168,784	0	128,934	39,850
INTERFUND	0	0	0	0
LESS REVENUE	(50,293)	0	0	(50,293)
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,144,969			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	1,144,969	0	798,095	346,874
<b>Allocation Step 1</b>				
Inbound - All Others	16,128	16,128	0	0
Reallocate Admin Costs		(16,128)	11,242	4,886
Unallocated Costs	0	0	0	0
1st Allocation	1,161,097	0	809,337	351,760
<b>Allocation Step 2</b>				
Inbound - All Others	178,261	178,261	0	0
Reallocate Admin Costs		(178,261)	124,260	54,001
Unallocated Costs	0	0	0	0
2nd Allocation	178,261	0	124,260	54,001
<b>Total For 351010 SS-ADMIN</b>				
Schedule .3 Total	1,339,358	0	933,597	405,761

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	2.549395	20,633		20,633		20,633
351010 SS-ADMIN	7.00	2.974294	24,071		24,071		24,071
351500 FINANCIAL MGMT	18.00	7.648184	61,899		61,899	10,048	71,947
352000 HUMAN RESOURCE	26.00	11.047376	89,413		89,413	14,526	103,939
352500 INFO TECHNOLOGY SVCS	85.75	36.435095	294,885		294,885	47,983	342,868
353000 PURCHASING	5.00	2.124495	17,194		17,194	2,787	19,981
353500 FACILITIES MANAGEMENT	53.60	22.774591	184,323		184,323	29,940	214,263
354000 FLEET MANAGEMENT	21.00	8.922881	72,215		72,215	11,727	83,942
354500 INTERNAL SERVICES	7.00	2.974294	24,071		24,071	3,904	27,975
357500 RISK MANAGEMENT	6.00	2.549395	20,633		20,633	3,345	23,978
Schedule .4 Total for SS Admin	235.35	100.000000	809,337		809,337	124,260	933,597

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

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	789		789		789
151000 ADMIN OFFICE	20.00	0.897026	3,156		3,156		3,156
201000 COUNTY COUNSEL	15.00	0.672769	2,367		2,367		2,367
251000 COUNTY AUDITOR	4.00	0.179405	631		631		631
301000 ELECTIONS	10.00	0.448513	1,578		1,578	244	1,822
302000 ASSESSMENT & TAXATION	107.00	4.799089	16,879		16,879	2,665	19,544
311000 DEI	11.00	0.493364	1,735		1,735		1,735
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	946		946		946
351010 SS-ADMIN	7.00	0.313959	1,104		1,104		1,104
351500 FINANCIAL MGMT	18.00	0.807323	2,839		2,839	444	3,283
352000 HUMAN RESOURCE	26.00	1.166134	4,102		4,102	640	4,742
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	13,529		13,529	2,129	15,658
353000 PURCHASING	5.00	0.224256	789		789	118	907
353500 FACILITIES MANAGEMENT	53.60	2.404029	8,456		8,456	1,328	9,784
354000 FLEET MANAGEMENT	21.00	0.941877	3,313		3,313	517	3,830
354500 INTERNAL SERVICES	7.00	0.313959	1,104		1,104	167	1,271
356005 PARKS	8.90	0.399177	1,405		1,405	215	1,620
356010 METZGER PARK	0.10	0.004485	16		16	2	18
357500 RISK MANAGEMENT	6.00	0.269108	946		946	144	1,090
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	5,521		5,521	862	6,383
401000 LOL - S.O. ADMIN	16.00	0.717621	2,524		2,524	394	2,918
402000 LAW ENF SVCS	154.40	6.925040	24,358		24,358	3,850	28,208
402000 DISTRICT PATROL	151.60	6.799456	23,916		23,916	3,778	27,694
402000 LOL - LAW ENF SVCS	64.75	2.904121	10,216		10,216	1,611	11,827
403000 JAIL	198.75	8.914195	31,386		31,386	5,390	36,776
403000 JAIL COMMISSARY	1.00	0.044851	157		157	23	180
403000 LOL - JAIL	15.50	0.695195	2,444		2,444	380	2,824
451000 DISTRICT ATTORNEY	100.50	4.507555	15,856		15,856	2,504	18,360
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	3,992		3,992	624	4,616
501000 JUVENILE	40.00	1.794052	6,310		6,310	987	7,297
501000 LOL-JUVENILE	10.00	0.448513	1,578		1,578	244	1,822
502000 CONCILIATION PROGRAM	4.50	0.201831	710		710	107	817
503000 JUVENILE ADMIN	13.00	0.583067	2,050		2,050	320	2,370
504000 JUVENILE GRANTS	4.40	0.197346	694		694	105	799
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	1,814		1,814	278	2,092
551000 COMMUNITY CORRECTIONS	104.00	4.664535	16,406		16,406	2,591	18,997
551500 LOL COMM CORRECTIONS	31.00	1.390390	4,891		4,891	765	5,656
601000 LONG RANGE PLANNING	26.33	1.180935	4,154		4,154	651	4,805
602000 CURRENT PLANNING	18.47	0.828403	2,913		2,913	454	3,367
602000 BUILDING SERVICES	59.80	2.682107	9,434		9,434	1,484	10,918
603000 ENGINEERING	50.28	2.255123	7,931		7,931	1,248	9,179
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	599		599	91	690
603000 SURVEY	4.58	0.205419	723		723	110	833
604000 LUT ADMINISTRATION	23.00	1.031580	3,627		3,627	568	4,195
605000 CAPITAL PROJECT MGMT	46.35	2.078858	7,311		7,311	1,148	8,459
606000 LUT OPS & MAINT	111.00	4.978494	17,510		17,510	2,768	20,278
651000 HOUSING SERVICES	44.00	1.973457	6,942		6,942	1,090	8,032
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	514		514	76	590
703000 PUBLIC HEALTH	136.75	6.133415	21,573		21,573	3,413	24,986
704000 HHS ADMINISTRATION	15.00	0.672769	2,367		2,367	369	2,736
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	789		789	118	907
706000 HUMAN SERVICES	38.61	1.731709	6,092		6,092	955	7,047

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 351010 SS-ADMIN**

Activity - SUSTAINABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	12,793		12,793	2,012	14,805
708500 HEALTH SHARE OREGON	1.00	0.044851	157		157	23	180
708700 COORDINATED CARE ORG	28.29	1.268843	4,461		4,461	698	5,159
709000 ANIMAL SERVICES	25.00	1.121282	3,944		3,944	616	4,560
751000 VETERANS SERVICES	10.77	0.483048	1,699		1,699	260	1,959
752000 AGENCY ON AGING	18.98	0.851278	2,992		2,992	470	3,462
801000 WASH CO JUSTICE COURT	9.00	0.403662	1,420		1,420	217	1,637
851000 LAW LIBRARY	3.00	0.134554	475		475	70	545
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	990		990	150	1,140
902000 HOME FUND	1.17	0.052476	183		183	26	209
903000 AIR QUALITY	1.30	0.058307	203		203	30	233
961000 WATERMASTER	1.94	0.087012	306		306	44	350
971000 COOP LIBRARY SERVICES	36.00	1.614647	5,681		5,681	888	6,569
971015 WEST SLOPE LIBRARY	9.00	0.403662	1,420		1,420	217	1,637
981000 FAIR COMPLEX	7.50	0.336385	1,183		1,183	179	1,362
984000 EVENT CENTER OPS	5.50	0.246682	867		867	132	999
<b>Schedule .4 Total for SUSTAINABILITY</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>351,760</b>		<b>351,760</b>	<b>54,001</b>	<b>405,761</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 351010 SS-ADMIN**

Receiving Department	Total	SS Admin	SUSTAINABILITY
101000 BOARD OF COMMIS	789	0	789
151000 ADMIN OFFICE	3,156	0	3,156
201000 COUNTY COUNSEL	2,367	0	2,367
251000 COUNTY AUDITOR	631	0	631
301000 ELECTIONS	1,822	0	1,822
302000 ASSESSMENT & TAXATION	19,544	0	19,544
311000 DEI	1,735	0	1,735
321000 COUNTY EMERGENCY MGMT	21,579	20,633	946
351010 SS-ADMIN	25,175	24,071	1,104
351500 FINANCIAL MGMT	75,230	71,947	3,283
352000 HUMAN RESOURCE	108,681	103,939	4,742
352500 INFO TECHNOLOGY SVCS	358,526	342,868	15,658
353000 PURCHASING	20,888	19,981	907
353500 FACILITIES MANAGEMENT	224,047	214,263	9,784
354000 FLEET MANAGEMENT	87,772	83,942	3,830
354500 INTERNAL SERVICES	29,246	27,975	1,271
356005 PARKS	1,620	0	1,620
356010 METZGER PARK	18	0	18
357500 RISK MANAGEMENT	25,068	23,978	1,090
401000 SHERIFF'S OFFICE ADMIN	6,383	0	6,383
401000 LOL - S.O. ADMIN	2,918	0	2,918
402000 LAW ENF SVCS	28,208	0	28,208
402000 DISTRICT PATROL	27,694	0	27,694
402000 LOL - LAW ENF SVCS	11,827	0	11,827
403000 JAIL	36,776	0	36,776
403000 JAIL COMMISSARY	180	0	180
403000 LOL - JAIL	2,824	0	2,824
451000 DISTRICT ATTORNEY	18,360	0	18,360
451000 LOL-DISTRICT ATTORNEY	4,616	0	4,616
501000 JUVENILE	7,297	0	7,297
501000 LOL-JUVENILE	1,822	0	1,822
502000 CONCILIATION PROGRAM	817	0	817
503000 JUVENILE ADMIN	2,370	0	2,370
504000 JUVENILE GRANTS	799	0	799
505000 STATE HIGH-RISK PREVENT	2,092	0	2,092
551000 COMMUNITY CORRECTIONS	18,997	0	18,997
551500 LOL COMM CORRECTIONS	5,656	0	5,656
601000 LONG RANGE PLANNING	4,805	0	4,805
602000 CURRENT PLANNING	3,367	0	3,367
602000 BUILDING SERVICES	10,918	0	10,918
603000 ENGINEERING	9,179	0	9,179
603000 SURVEY PUBLIC LAND CNR	690	0	690
603000 SURVEY	833	0	833
604000 LUT ADMINISTRATION	4,195	0	4,195
605000 CAPITAL PROJECT MGMT	8,459	0	8,459
606000 LUT OPS & MAINT	20,278	0	20,278
651000 HOUSING SERVICES	8,032	0	8,032
701000 EMERGENCY MEDICAL SVCS	590	0	590
703000 PUBLIC HEALTH	24,986	0	24,986
704000 HHS ADMINISTRATION	2,736	0	2,736
705000 CHILDREN & FAMILY SVCS	907	0	907
706000 HUMAN SERVICES	7,047	0	7,047

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 351010 SS-ADMIN**

Receiving Department	Total	SS Admin	SUSTAINABILITY
706500 Developmental Disabilities Servic	14,805	0	14,805
708500 HEALTH SHARE OREGON	180	0	180
708700 COORDINATED CARE ORG	5,159	0	5,159
709000 ANIMAL SERVICES	4,560	0	4,560
751000 VETERANS SERVICES	1,959	0	1,959
752000 AGENCY ON AGING	3,462	0	3,462
801000 WASH CO JUSTICE COURT	1,637	0	1,637
851000 LAW LIBRARY	545	0	545
901000 COMMUNITY DEVELOPMENT	1,140	0	1,140
902000 HOME FUND	209	0	209
903000 AIR QUALITY	233	0	233
961000 WATERMASTER	350	0	350
971000 COOP LIBRARY SERVICES	6,569	0	6,569
971015 WEST SLOPE LIBRARY	1,637	0	1,637
981000 FAIR COMPLEX	1,362	0	1,362
984000 EVENT CENTER OPS	999	0	999
Direct Bill	0	0	0
<b>Total</b>	<b>1,339,358</b>	<b>933,597</b>	<b>405,761</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 351500 FINANCIAL MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,062,092			3,062,092
Inbound Costs:				
101000 BOARD OF COMMIS	3,489	5,031	8,520	
151000 ADMIN OFFICE	18,626	3,119	21,745	
201000 COUNTY COUNSEL	15,728	2,010	17,738	
251000 COUNTY AUDITOR	5,333	646	5,979	
311000 DEI	4,326	556	4,882	
321000 COUNTY EMERGENCY MGMT	6,767	1,507	8,274	
351010 SS-ADMIN	64,738	10,492	75,230	
351500 FINANCIAL MGMT		24,529	24,529	
352000 HUMAN RESOURCE		32,437	32,437	
352500 INFO TECHNOLOGY SVCS		185,033	185,033	
353000 PURCHASING		5,092	5,092	
353500 FACILITIES MANAGEMENT		84,537	84,537	
357010 LIABILITY INSUR		22,370	22,370	
BUILDING DEBT INTEREST		538	538	
BUILDING DEPRECIATION		13,259	13,259	
Total Allocated Additions:	119,007	391,156	510,163	510,163
Total To Be Allocated:	3,181,099	391,156		3,572,255

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 351500 FINANCIAL MGMT**

	Total	G&A	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL
<b>Wages &amp; Benefits</b>					
SALARIES AND WAGES	1,685,852	185,444	842,926	168,585	252,878
FRINGE BENEFITS	948,092	104,290	474,046	94,809	142,214
<b>Other Expense &amp; Cost</b>					
51285 PROF SVCS	443,250	0	443,250	0	0
OTHER MATERIAL & SUPPLIES	73,398	8,074	36,698	7,340	11,010
OTHER EXPENDITURES	127,000	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
46030 RETURNED CHECK CHARGES	(4,000)	0	0	0	0
48225 MISC REVENUE	(211,500)	0	(84,600)	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	3,062,092				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,062,092	297,808	1,712,320	270,734	406,102
<b>Allocation Step 1</b>					
Inbound - All Others	119,007	119,007	0	0	0
Reallocate Admin Costs		(416,815)	258,196	40,822	61,234
Unallocated Costs	0	0	0	0	0
1st Allocation	3,181,099	0	1,970,516	311,556	467,336
<b>Allocation Step 2</b>					
Inbound - All Others	391,156	391,156	0	0	0
Reallocate Admin Costs		(391,156)	242,317	38,308	57,459
Unallocated Costs	0	0	0	0	0
2nd Allocation	391,156	0	242,317	38,308	57,459
<b>Total For 351500 FINANCIAL MGMT</b>					
Schedule .3 Total	3,572,255	0	2,212,833	349,864	524,795

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 351500 FINANCIAL MGMT**

TREASURY & AR

<u>Wages &amp; Benefits</u>	
SALARIES AND WAGES	236,019
FRINGE BENEFITS	132,733
<u>Other Expense &amp; Cost</u>	
51285 PROF SVCS	0
OTHER MATERIAL & SUPPLIES	10,276
OTHER EXPENDITURES	127,000
INTERFUND EXPENSES	0
46030 RETURNED CHECK CHARGES	(4,000)
48225 MISC REVENUE	(126,900)
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	375,128
<u>Allocation Step 1</u>	
Inbound - All Others	0
Reallocate Admin Costs	56,563
Unallocated Costs	0
1st Allocation	431,691
<u>Allocation Step 2</u>	
Inbound - All Others	0
Reallocate Admin Costs	53,072
Unallocated Costs	0
2nd Allocation	53,072
<u>Total For 351500 FINANCIAL MGMT</u>	
Schedule .3 Total	484,763

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	89	0.089290	1,759		1,759		1,759
151000 ADMIN OFFICE	349	0.350138	6,897		6,897		6,897
162000 NON-DEPARTMENTAL	120	0.120391	2,372		2,372	291	2,663
167500 Affordable Housing Development Su	183	0.183597	3,617		3,617	447	4,064
169600 COMMUNITY NETWORK	43	0.043140	850		850	100	950
201000 COUNTY COUNSEL	242	0.242789	4,783		4,783		4,783
251000 COUNTY AUDITOR	73	0.073238	1,442		1,442		1,442
301000 ELECTIONS	427	0.428392	8,437		8,437	1,044	9,481
302000 ASSESSMENT & TAXATION	2,776	2.785051	54,879		54,879	6,883	61,762
311000 DEI	227	0.227740	4,486		4,486		4,486
321000 COUNTY EMERGENCY MGMT	154	0.154502	3,043		3,043		3,043
351010 SS-ADMIN	170	0.170554	3,361		3,361		3,361
351500 FINANCIAL MGMT	696	0.698269	13,756		13,756		13,756
352000 HUMAN RESOURCE	398	0.399298	7,868		7,868	976	8,844
352500 INFO TECHNOLOGY SVCS	1,563	1.568096	30,899		30,899	3,863	34,762
353000 PURCHASING	135	0.135440	2,668		2,668	323	2,991
353500 FACILITIES MANAGEMENT	2,542	2.550288	50,250		50,250	6,302	56,552
354000 FLEET MANAGEMENT	1,677	1.682468	33,151		33,151	4,149	37,300
354100 FLEET REPLACEMENT	1,126	1.129671	22,260		22,260	2,782	25,042
354500 INTERNAL SERVICES	690	0.692250	13,639		13,639	1,698	15,337
355500 BLDG EQUIP REPLACEMENT	310	0.311011	6,128		6,128	758	6,886
356005 PARKS	783	0.785553	15,479		15,479	1,929	17,408
356010 METZGER PARK	175	0.175571	3,458		3,458	428	3,886
357500 RISK MANAGEMENT	163	0.163531	3,221		3,221	399	3,620
357005 LIFE INSURANCE	161	0.161525	3,181		3,181	394	3,575
357005 MEDICAL INSURANCE	2,244	2.251317	44,363		44,363	5,563	49,926
357005 UNEMPLOYMENT INS	177	0.177577	3,498		3,498	435	3,933
357010 WORKERS COMP INSURANCE	479	0.480562	9,468		9,468	1,175	10,643
358000 ITS CAPITAL ACQUISITION	971	0.974166	19,193		19,193	2,400	21,593
358000 FACILITIES CAPITAL PROJ	923	0.926010	18,245		18,245	2,279	20,524
358000 GREENSPACE CAP PROJ.	34	0.034111	671		671	82	753
358000 EMERGENCY COMM SYS	1,423	1.427640	28,133		28,133	3,515	31,648
401000 SHERIFF'S OFFICE ADMIN	943	0.946075	18,640		18,640	2,332	20,972
401000 LOL - S.O. ADMIN	355	0.356158	7,017		7,017	872	7,889
402000 LAW ENF SVCS	3,558	3.569601	70,337		70,337	8,820	79,157
402000 DISTRICT PATROL	2,230	2.237271	44,084		44,084	5,528	49,612
402000 LOL - LAW ENF SVCS	1,426	1.430650	28,191		28,191	3,520	31,711
403000 JAIL	2,552	2.560321	50,449		50,449	6,324	56,773
403000 JAIL COMMISSARY	136	0.136443	2,687		2,687	325	3,012
403000 LOL - JAIL	351	0.352144	6,939		6,939	865	7,804
403500 JAIL HEALTH CARE	306	0.306998	6,048		6,048	750	6,798
404000 COURT SECURITY FUND	314	0.315024	6,206		6,206	769	6,975
406005 TRI-MET CONTRACT	80	0.080261	1,581		1,581	188	1,769
406060 TASKFORCE REIMBURSABLES	83	0.083271	1,641		1,641	194	1,835
451000 DISTRICT ATTORNEY	1,506	1.510910	29,772		29,772	3,723	33,495
451000 LOL-DISTRICT ATTORNEY	305	0.305994	6,029		6,029	748	6,777
501000 JUVENILE	863	0.865814	17,059		17,059	2,134	19,193
501000 LOL-JUVENILE	303	0.303988	5,989		5,989	741	6,730
502000 CONCILIATION PROGRAM	420	0.421369	8,302		8,302	1,026	9,328
503000 JUVENILE ADMIN	158	0.158515	3,120		3,120	385	3,505

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 351500 FINANCIAL MGMT**

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
504000 JUVENILE GRANTS	254	0.254828	5,021		5,021	621	5,642
505000 STATE HIGH-RISK PREVENT	405	0.406321	8,006		8,006	992	8,998
551000 COMMUNITY CORRECTIONS	3,340	3.350890	66,029		66,029	8,281	74,310
551500 LOL COMM CORRECTIONS	583	0.584901	11,521		11,521	1,441	12,962
601000 LONG RANGE PLANNING	476	0.477552	9,408		9,408	1,168	10,576
602000 CURRENT PLANNING	1,229	1.233007	24,297		24,297	3,040	27,337
602000 BUILDING SERVICES	4,337	4.351141	85,737		85,737	10,748	96,485
603000 ENGINEERING	1,765	1.770755	34,892		34,892	4,371	39,263
603000 SURVEY PUBLIC LAND CNR	666	0.668172	13,164		13,164	1,642	14,806
603000 SURVEY	527	0.528718	10,414		10,414	1,301	11,715
604000 LUT ADMINISTRATION	673	0.675194	13,303		13,303	1,659	14,962
604500 ROAD FUND ADMIN	1,667	1.672435	32,953		32,953	4,123	37,076
605000 CAPITAL PROJECT MGMT	623	0.625031	12,316		12,316	1,533	13,849
606000 LUT OPS & MAINT	4,174	4.187610	82,516		82,516	10,345	92,861
606500 TIF ROAD PROJECT	140	0.140456	2,768		2,768	336	3,104
606500 MSTIP 3	6,284	6.304494	124,387		124,387	16,464	140,851
606500 ROAD CAPITAL PROJECT	2,121	2.127916	41,928		41,928	5,253	47,181
606500 TDT	3,383	3.394031	66,878		66,878	8,389	75,267
606500 NORTH BETHANY SDC	334	0.335089	6,602		6,602	818	7,420
606500 BONNY SLOPE SDC	159	0.159518	3,139		3,139	388	3,527
607000 Regional Transportation	115	0.115375	2,273		2,273	279	2,552
607500 MAINT LOCAL IMPROV DIST	36	0.036117	710		710	85	795
608000 URBAN ROAD MAINT DIST	923	0.926010	18,245		18,245	2,279	20,524
608500 NORTH BETHANY SERVICE DIST	528	0.529722	10,434		10,434	1,303	11,737
609000 SPECIAL LIGHT DISTRICT #1	188	0.188613	3,715		3,715	458	4,173
651000 HOUSING SERVICES	752	0.754452	14,866		14,866	1,855	16,721
652000 Metro Affordabe Housing	3,864	3.876599	76,389		76,389	9,584	85,973
661000 FEDERAL HOUSING PROG	780	0.782543	15,420		15,420	1,922	17,342
662000 LOCAL FUND HOUSING PROG	307	0.308001	6,068		6,068	752	6,820
663000 AFFORDABLE HOUSING POOL	696	0.698269	13,756		13,756	1,712	15,468
701000 EMERGENCY MEDICAL SVCS	278	0.278906	5,495		5,495	682	6,177
703000 PUBLIC HEALTH	3,882	3.894658	76,744		76,744	9,623	86,367
704000 HHS ADMINISTRATION	250	0.250815	4,942		4,942	608	5,550
705000 CHILDREN & FAMILY SVCS	467	0.468523	9,228		9,228	1,144	10,372
706000 HUMAN SERVICES	3,612	3.623777	71,404		71,404	8,953	80,357
706500 Developmental Disabilities Servic	963	0.966140	19,036		19,036	2,381	21,417
707000 MENTAL HEALTH HB 2145	59	0.059192	1,166		1,166	138	1,304
708500 HEALTH SHARE OREGON	666	0.668172	13,164		13,164	1,642	14,806
708700 COORDINATED CARE ORG	350	0.351141	6,918		6,918	860	7,778
708900 MH URGENT CARE CTR	468	0.469526	9,248		9,248	1,145	10,393
709000 ANIMAL SERVICES	1,802	1.807876	35,624		35,624	4,469	40,093
751000 VETERANS SERVICES	232	0.232756	4,586		4,586	568	5,154
752000 AGENCY ON AGING	1,267	1.271131	25,048		25,048	3,135	28,183
801000 WASH CO JUSTICE COURT	318	0.319037	6,286		6,286	780	7,066
851000 LAW LIBRARY	157	0.157512	3,101		3,101	382	3,483
901000 COMMUNITY DEVELOPMENT	717	0.719338	14,172		14,172	1,764	15,936
902000 HOME FUND	357	0.358164	7,057		7,057	877	7,934
903000 AIR QUALITY	228	0.228743	4,505		4,505	557	5,062
951000 AGRICULTURE	58	0.058189	1,146		1,146	137	1,283
961000 WATERMASTER	123	0.123401	2,431		2,431	296	2,727

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 351500 FINANCIAL MGMT**

Activity - GEN FIN'L MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
971000 COOP LIBRARY SERVICES	3,195	3.205418	63,162		63,162	7,920	71,082
971015 WEST SLOPE LIBRARY	399	0.400301	7,886		7,886	978	8,864
981000 FAIR COMPLEX	987	0.990218	19,510		19,510	2,440	21,950
984000 EVENT CENTER OPS	99	0.099323	1,956		1,956	237	2,193
Schedule .4 Total for GEN FIN'L MGMT	99,675	100.000000	1,970,516		1,970,516	242,317	2,212,833

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

Allocation Source: Wisard Actual Counts And Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	33	0.096092	298		298		298
151000 ADMIN OFFICE	99	0.288277	896		896		896
162000 NON-DEPARTMENTAL	130	0.378545	1,179		1,179	138	1,317
167500 Affordable Housing Development Su	5	0.014559	44		44	4	48
169600 COMMUNITY NETWORK	15	0.043678	136		136	15	151
201000 COUNTY COUNSEL	81	0.235863	735		735		735
251000 COUNTY AUDITOR	5	0.014559	44		44		44
301000 ELECTIONS	164	0.477549	1,487		1,487	176	1,663
302000 ASSESSMENT & TAXATION	1,087	3.165220	9,858		9,858	1,218	11,076
311000 DEI	133	0.387281	1,206		1,206		1,206
321000 COUNTY EMERGENCY MGMT	49	0.142682	445		445		445
351010 SS-ADMIN	19	0.055326	171		171		171
351500 FINANCIAL MGMT	95	0.276629	861		861		861
352000 HUMAN RESOURCE	254	0.739619	2,303		2,303	281	2,584
352500 INFO TECHNOLOGY SVCS	777	2.262536	7,047		7,047	871	7,918
353000 PURCHASING	70	0.203832	635		635	77	712
353500 FACILITIES MANAGEMENT	2,914	8.485237	26,524		26,524	3,897	30,421
354000 FLEET MANAGEMENT	2,085	6.071283	18,914		18,914	2,355	21,269
354100 FLEET REPLACEMENT	104	0.302836	944		944	109	1,053
354500 INTERNAL SERVICES	581	1.691806	5,271		5,271	649	5,920
355500 BLDG EQUIP REPLACEMENT	23	0.066973	207		207	23	230
356005 PARKS	431	1.255023	3,907		3,907	481	4,388
356010 METZGER PARK	113	0.329043	1,025		1,025	120	1,145
357500 RISK MANAGEMENT	123	0.358162	1,114		1,114	132	1,246
357005 LIFE INSURANCE	50	0.145594	453		453	52	505
357005 MEDICAL INSURANCE	178	0.518316	1,613		1,613	191	1,804
357005 UNEMPLOYMENT INS	8	0.023295	71		71	8	79
357010 WORKERS COMP INSURANCE	264	0.768738	2,394		2,394	292	2,686
358000 ITS CAPITAL ACQUISITION	835	2.431425	7,573		7,573	934	8,507
358000 FACILITIES CAPITAL PROJ	360	1.048279	3,265		3,265	404	3,669
358000 GREENSPACE CAP PROJ.	10	0.029119	90		90	10	100
358000 EMERGENCY COMM SYS	73	0.212568	661		661	79	740
401000 SHERIFF'S OFFICE ADMIN	379	1.103605	3,438		3,438	424	3,862
401000 LOL - S.O. ADMIN	107	0.311572	971		971	112	1,083
402000 LAW ENF SVCS	1,347	3.922311	12,216		12,216	1,516	13,732
402000 DISTRICT PATROL	813	2.367364	7,373		7,373	912	8,285
402000 LOL - LAW ENF SVCS	474	1.380234	4,300		4,300	529	4,829
403000 JAIL	1,205	3.508823	10,929		10,929	1,354	12,283
403000 JAIL COMMISSARY	17	0.049502	153		153	17	170
403000 LOL - JAIL	206	0.599849	1,869		1,869	225	2,094
403500 JAIL HEALTH CARE	26	0.075709	234		234	25	259
404000 COURT SECURITY FUND	14	0.040766	127		127	14	141
406005 TRI-MET CONTRACT	5	0.014559	44		44	4	48
406050 WIN Contracts	34	0.099004	309		309	34	343
406060 TASKFORCE REIMBURSABLES	11	0.032031	99		99	11	110
451000 DISTRICT ATTORNEY	736	2.143148	6,675		6,675	824	7,499
451000 LOL-DISTRICT ATTORNEY	15	0.043678	136		136	15	151
501000 JUVENILE	431	1.255023	3,907		3,907	481	4,388
501000 LOL-JUVENILE	198	0.576553	1,796		1,796	215	2,011
502000 CONCILIATION PROGRAM	11	0.032031	99		99	11	110

**WASHINGTON COUNTY, OREGON**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department 351500 FINANCIAL MGMT**

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
503000 JUVENILE ADMIN	47	0.136859	427		427	49	476
504000 JUVENILE GRANTS	187	0.544523	1,695		1,695	201	1,896
505000 STATE HIGH-RISK PREVENT	111	0.323219	1,006		1,006	119	1,125
551000 COMMUNITY CORRECTIONS	1,298	3.779628	11,774		11,774	1,461	13,235
551500 LOL COMM CORRECTIONS	396	1.153107	3,591		3,591	442	4,033
601000 LONG RANGE PLANNING	214	0.623144	1,941		1,941	235	2,176
602000 CURRENT PLANNING	202	0.588201	1,832		1,832	221	2,053
602000 BUILDING SERVICES	774	2.253800	7,021		7,021	869	7,890
603000 ENGINEERING	586	1.706365	5,317		5,317	656	5,973
603000 SURVEY PUBLIC LAND CNR	34	0.099004	309		309	34	343
603000 SURVEY	52	0.151418	472		472	56	528
604000 LUT ADMINISTRATION	125	0.363986	1,134		1,134	134	1,268
604500 ROAD FUND ADMIN	54	0.157242	491		491	57	548
605000 CAPITAL PROJECT MGMT	170	0.495021	1,542		1,542	184	1,726
606000 LUT OPS & MAINT	1,851	5.389902	16,791		16,791	2,087	18,878
606500 TIF ROAD PROJECT	82	0.238775	743		743	87	830
606500 MSTIP 3	827	2.408130	7,501		7,501	927	8,428
606500 ROAD CAPITAL PROJECT	400	1.164755	3,627		3,627	447	4,074
606500 TDT	57	0.165978	517		517	59	576
606500 NORTH BETHANY SDC	9	0.026207	81		81	9	90
607000 Regional Transportation	11	0.032031	99		99	11	110
607500 MAINT LOCAL IMPROV DIST	1	0.002912	9		9	1	10
608000 URBAN ROAD MAINT DIST	169	0.492109	1,534		1,534	182	1,716
608500 NORTH BETHANY SERVICE DIST	36	0.104828	328		328	35	363
609000 SPECIAL LIGHT DISTRICT #1	29	0.084445	263		263	29	292
651000 HOUSING SERVICES	262	0.762914	2,377		2,377	291	2,668
652000 Metro Affordabe Housing	4	0.011648	36		36	3	39
661000 FEDERAL HOUSING PROG	554	1.613185	5,026		5,026	618	5,644
662000 LOCAL FUND HOUSING PROG	123	0.358162	1,114		1,114	132	1,246
663000 AFFORDABLE HOUSING POOL	16	0.046590	145		145	16	161
701000 EMERGENCY MEDICAL SVCS	97	0.282453	879		879	104	983
703000 PUBLIC HEALTH	1,412	4.111583	12,807		12,807	1,588	14,395
704000 HHS ADMINISTRATION	76	0.221303	689		689	82	771
705000 CHILDREN & FAMILY SVCS	250	0.727972	2,267		2,267	277	2,544
706000 HUMAN SERVICES	1,525	4.440627	13,833		13,833	1,711	15,544
706500 Developmental Disabilities Servic	396	1.153107	3,591		3,591	442	4,033
708500 HEALTH SHARE OREGON	380	1.106517	3,447		3,447	425	3,872
708700 COORDINATED CARE ORG	83	0.241687	752		752	89	841
708900 MH URGENT CARE CTR	108	0.314484	980		980	114	1,094
709000 ANIMAL SERVICES	699	2.035409	6,342		6,342	784	7,126
751000 VETERANS SERVICES	120	0.349426	1,087		1,087	129	1,216
752000 AGENCY ON AGING	676	1.968435	6,131		6,131	756	6,887
801000 WASH CO JUSTICE COURT	95	0.276629	861		861	100	961
851000 LAW LIBRARY	59	0.171801	536		536	61	597
901000 COMMUNITY DEVELOPMENT	424	1.234640	3,844		3,844	472	4,316
902000 HOME FUND	102	0.297012	926		926	108	1,034
903000 AIR QUALITY	155	0.451342	1,406		1,406	167	1,573
951000 AGRICULTURE	51	0.148506	463		463	52	515
961000 WATERMASTER	13	0.037855	117		117	13	130
971000 COOP LIBRARY SERVICES	873	2.542077	7,918		7,918	978	8,896



**WASHINGTON COUNTY, OREGON**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department 351500 FINANCIAL MGMT**

Activity - ACCTS PAYABLE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
971015 WEST SLOPE LIBRARY	218	0.634791	1,978		1,978	238	2,216
981000 FAIR COMPLEX	633	1.843224	5,742		5,742	708	6,450
984000 EVENT CENTER OPS	19	0.055326	171		171	19	190
Schedule .4 Total for ACCTS PAYABLE	34,342	100.000000	311,556		311,556	38,308	349,864

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

**WASHINGTON COUNTY, OREGON**  
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**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	0.224256	1,047		1,047		1,047
151000 ADMIN OFFICE	20.00	0.897026	4,192		4,192		4,192
201000 COUNTY COUNSEL	15.00	0.672769	3,140		3,140		3,140
251000 COUNTY AUDITOR	4.00	0.179405	838		838		838
301000 ELECTIONS	10.00	0.448513	2,093		2,093	262	2,355
302000 ASSESSMENT & TAXATION	107.00	4.799089	22,428		22,428	2,855	25,283
311000 DEI	11.00	0.493364	2,305		2,305		2,305
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	1,257		1,257		1,257
351010 SS-ADMIN	7.00	0.313959	1,466		1,466		1,466
351500 FINANCIAL MGMT	18.00	0.807323	3,772		3,772		3,772
352000 HUMAN RESOURCE	26.00	1.166134	5,449		5,449	688	6,137
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	17,973		17,973	2,289	20,262
353000 PURCHASING	5.00	0.224256	1,047		1,047	127	1,174
353500 FACILITIES MANAGEMENT	53.60	2.404029	11,231		11,231	1,432	12,663
354000 FLEET MANAGEMENT	21.00	0.941877	4,401		4,401	556	4,957
354500 INTERNAL SERVICES	7.00	0.313959	1,466		1,466	179	1,645
356005 PARKS	8.90	0.399177	1,865		1,865	231	2,096
356010 METZGER PARK	0.10	0.004485	20		20	2	22
357500 RISK MANAGEMENT	6.00	0.269108	1,257		1,257	153	1,410
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	7,335		7,335	928	8,263
401000 LOL - S.O. ADMIN	16.00	0.717621	3,353		3,353	424	3,777
402000 LAW ENF SVCS	154.40	6.925040	32,362		32,362	4,129	36,491
402000 DISTRICT PATROL	151.60	6.799456	31,776		31,776	4,048	35,824
402000 LOL - LAW ENF SVCS	64.75	2.904121	13,570		13,570	1,724	15,294
403000 JAIL	198.75	8.914195	41,739		41,739	5,822	47,561
403000 JAIL COMMISSARY	1.00	0.044851	208		208	23	231
403000 LOL - JAIL	15.50	0.695195	3,246		3,246	409	3,655
451000 DISTRICT ATTORNEY	100.50	4.507555	21,065		21,065	2,684	23,749
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	5,302		5,302	669	5,971
501000 JUVENILE	40.00	1.794052	8,382		8,382	1,056	9,438
501000 LOL-JUVENILE	10.00	0.448513	2,093		2,093	262	2,355
502000 CONCILIATION PROGRAM	4.50	0.201831	944		944	111	1,055
503000 JUVENILE ADMIN	13.00	0.583067	2,724		2,724	336	3,060
504000 JUVENILE GRANTS	4.40	0.197346	922		922	109	1,031
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	2,410		2,410	301	2,711
551000 COMMUNITY CORRECTIONS	104.00	4.664535	21,798		21,798	2,775	24,573
551500 LOL COMM CORRECTIONS	31.00	1.390390	6,496		6,496	823	7,319
601000 LONG RANGE PLANNING	26.33	1.180935	5,518		5,518	698	6,216
602000 CURRENT PLANNING	18.47	0.828403	3,869		3,869	488	4,357
602000 BUILDING SERVICES	59.80	2.682107	12,533		12,533	1,592	14,125
603000 ENGINEERING	50.28	2.255123	10,537		10,537	1,338	11,875
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	794		794	95	889
603000 SURVEY	4.58	0.205419	960		960	114	1,074
604000 LUT ADMINISTRATION	23.00	1.031580	4,819		4,819	606	5,425
605000 CAPITAL PROJECT MGMT	46.35	2.078858	9,713		9,713	1,231	10,944
606000 LUT OPS & MAINT	111.00	4.978494	23,266		23,266	2,966	26,232
651000 HOUSING SERVICES	44.00	1.973457	9,218		9,218	1,167	10,385
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	681		681	83	764
703000 PUBLIC HEALTH	136.75	6.133415	28,663		28,663	3,652	32,315
704000 HHS ADMINISTRATION	15.00	0.672769	3,140		3,140	397	3,537
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	1,047		1,047	127	1,174
706000 HUMAN SERVICES	38.61	1.731709	8,091		8,091	1,022	9,113

**WASHINGTON COUNTY, OREGON**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department 351500 FINANCIAL MGMT**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	16,998		16,998	2,165	19,163
708500 HEALTH SHARE OREGON	1.00	0.044851	208		208	23	231
708700 COORDINATED CARE ORG	28.29	1.268843	5,930		5,930	749	6,679
709000 ANIMAL SERVICES	25.00	1.121282	5,241		5,241	662	5,903
751000 VETERANS SERVICES	10.77	0.483048	2,256		2,256	282	2,538
752000 AGENCY ON AGING	18.98	0.851278	3,977		3,977	501	4,478
801000 WASH CO JUSTICE COURT	9.00	0.403662	1,886		1,886	234	2,120
851000 LAW LIBRARY	3.00	0.134554	629		629	78	707
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	1,315		1,315	160	1,475
902000 HOME FUND	1.17	0.052476	243		243	26	269
903000 AIR QUALITY	1.30	0.058307	272		272	31	303
961000 WATERMASTER	1.94	0.087012	406		406	47	453
971000 COOP LIBRARY SERVICES	36.00	1.614647	7,543		7,543	955	8,498
971015 WEST SLOPE LIBRARY	9.00	0.403662	1,886		1,886	234	2,120
981000 FAIR COMPLEX	7.50	0.336385	1,572		1,572	191	1,763
984000 EVENT CENTER OPS	5.50	0.246682	1,153		1,153	138	1,291
<b>Schedule .4 Total for PAYROLL</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>467,336</b>		<b>467,336</b>	<b>57,459</b>	<b>524,795</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	5	0.009908	42		42		42
151000 ADMIN OFFICE	13	0.025760	111		111		111
201000 COUNTY COUNSEL	9	0.017834	76		76		76
301000 ELECTIONS	274	0.542940	2,344		2,344	287	2,631
302000 ASSESSMENT & TAXATION	6,434	12.749178	55,034		55,034	6,875	61,909
321000 COUNTY EMERGENCY MGMT	16	0.031705	137		137		137
351010 SS-ADMIN	31	0.061427	264		264		264
351500 FINANCIAL MGMT	718	1.422740	6,140		6,140		6,140
352000 HUMAN RESOURCE	6	0.011889	51		51	4	55
352500 INFO TECHNOLOGY SVCS	5	0.009908	42		42	3	45
353000 PURCHASING	28	0.055483	237		237	26	263
353500 FACILITIES MANAGEMENT	48	0.095114	410		410	46	456
354000 FLEET MANAGEMENT	19	0.037649	161		161	18	179
354100 FLEET REPLACEMENT	7	0.013871	59		59	5	64
354500 INTERNAL SERVICES	168	0.332897	1,437		1,437	172	1,609
356005 PARKS	986	1.953791	8,431		8,431	1,040	9,471
356010 METZGER PARK	68	0.134744	581		581	66	647
357005 MEDICAL INSURANCE	58	0.114929	496		496	57	553
357010 LIABILITY INSUR	185	0.366583	1,582		1,582	187	1,769
357010 WORKERS COMP INSURANCE	20	0.039631	170		170	19	189
358000 ITS CAPITAL ACQUISITION	157	0.311101	1,343		1,343	160	1,503
358000 FACILITIES CAPITAL PROJ	10	0.019815	85		85	9	94
358000 GREENSPACE CAP PROJ.	1	0.001982	8		8		8
401000 SHERIFF'S OFFICE ADMIN	130	0.257599	1,110		1,110	131	1,241
401000 LOL - S.O. ADMIN	3	0.005945	25		25	2	27
402000 LAW ENF SVCS	1,356	2.686958	11,598		11,598	1,441	13,039
402000 DISTRICT PATROL	57	0.112947	489		489	57	546
402000 LOL - LAW ENF SVCS	16	0.031705	137		137	15	152
403000 JAIL	72	0.142670	616		616	75	691
403000 JAIL COMMISSARY	14	0.027741	119		119	14	133
404000 COURT SECURITY FUND	354	0.701462	3,026		3,026	371	3,397
406005 TRI-MET CONTRACT	12	0.023778	103		103	12	115
406050 WIN Contracts	1	0.001982	8		8		8
406060 TASKFORCE REIMBURSABLES	46	0.091150	394		394	44	438
451000 DISTRICT ATTORNEY	179	0.354694	1,532		1,532	182	1,714
451000 LOL-DISTRICT ATTORNEY	11	0.021797	94		94	10	104
501000 JUVENILE	62	0.122855	532		532	60	592
501000 LOL-JUVENILE	54	0.107003	462		462	52	514
502000 CONCILIATION PROGRAM	600	1.188919	5,132		5,132	632	5,764
504000 JUVENILE GRANTS	16	0.031705	137		137	15	152
505000 STATE HIGH-RISK PREVENT	42	0.083224	359		359	41	400
551000 COMMUNITY CORRECTIONS	3,044	6.031784	26,039		26,039	3,238	29,277
551500 LOL COMM CORRECTIONS	1	0.001982	8		8		8
601000 LONG RANGE PLANNING	71	0.140689	608		608	74	682
602000 CURRENT PLANNING	921	1.824991	7,878		7,878	973	8,851
602000 BUILDING SERVICES	3,976	7.878572	34,010		34,010	4,235	38,245
603000 ENGINEERING	1,101	2.181667	9,416		9,416	1,165	10,581
603000 SURVEY PUBLIC LAND CNR	268	0.531051	2,292		2,292	281	2,573
603000 SURVEY	868	1.719970	7,422		7,422	917	8,339
604000 LUT ADMINISTRATION	570	1.129473	4,876		4,876	599	5,475
604500 ROAD FUND ADMIN	27	0.053501	230		230	25	255

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	1	0.001982	8		8		8
606000 LUT OPS & MAINT	1,209	2.395672	10,339		10,339	1,284	11,623
606500 TIF ROAD PROJECT	34	0.067372	290		290	32	322
606500 MSTIP 3	59	0.116910	505		505	58	563
606500 ROAD CAPITAL PROJECT	19	0.037649	161		161	18	179
606500 TDT	143	0.283359	1,223		1,223	144	1,367
606500 NORTH BETHANY SDC	3	0.005945	25		25	2	27
606500 BONNY SLOPE SDC	29	0.057464	246		246	26	272
608500 NORTH BETHANY SERVICE DIST	1	0.001982	8		8		8
651000 HOUSING SERVICES	34	0.067372	290		290	32	322
652000 Metro Affordabe Housing	6	0.011889	51		51	4	55
661000 FEDERAL HOUSING PROG	65	0.128800	556		556	63	619
662000 LOCAL FUND HOUSING PROG	36	0.071335	309		309	34	343
663000 AFFORDABLE HOUSING POOL	16	0.031705	137		137	15	152
701000 EMERGENCY MEDICAL SVCS	116	0.229858	992		992	117	1,109
703000 PUBLIC HEALTH	4,633	9.180438	39,628		39,628	4,943	44,571
704000 HHS ADMINISTRATION	2	0.003963	17		17	1	18
705000 CHILDREN & FAMILY SVCS	75	0.148615	641		641	78	719
706000 HUMAN SERVICES	61	0.120873	522		522	60	582
706500 Developmental Disabilities Servic	3	0.005945	25		25	2	27
708500 HEALTH SHARE OREGON	15	0.029723	128		128	14	142
709000 ANIMAL SERVICES	18,335	36.331389	156,897		156,897	19,967	176,864
751000 VETERANS SERVICES	6	0.011889	51		51	4	55
752000 AGENCY ON AGING	129	0.255618	1,101		1,101	130	1,231
801000 WASH CO JUSTICE COURT	1,273	2.522490	10,888		10,888	1,354	12,242
851000 LAW LIBRARY	18	0.035668	153		153	17	170
901000 COMMUNITY DEVELOPMENT	211	0.418103	1,804		1,804	218	2,022
902000 HOME FUND	69	0.136726	590		590	69	659
903000 AIR QUALITY	4	0.007926	34		34	3	37
961000 WATERMASTER	8	0.015852	66		66	8	74
971000 COOP LIBRARY SERVICES	277	0.548884	2,370		2,370	289	2,659
971015 WEST SLOPE LIBRARY	196	0.388380	1,676		1,676	199	1,875
981000 FAIR COMPLEX	241	0.477549	2,059		2,059	252	2,311
982000 EVENT CENTER	1	0.001982	8		8		8
<b>Schedule .4 Total for TREASURY &amp; AR</b>	<b>50,466</b>	<b>100.000000</b>	<b>431,691</b>		<b>431,691</b>	<b>53,072</b>	<b>484,763</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	3,146	1,759	298	1,047	42
151000 ADMIN OFFICE	12,096	6,897	896	4,192	111
162000 NON-DEPARTMENTAL	3,980	2,663	1,317	0	0
167500 Affordable Housing Development Su	4,112	4,064	48	0	0
169600 COMMUNITY NETWORK	1,101	950	151	0	0
201000 COUNTY COUNSEL	8,734	4,783	735	3,140	76
251000 COUNTY AUDITOR	2,324	1,442	44	838	0
301000 ELECTIONS	16,130	9,481	1,663	2,355	2,631
302000 ASSESSMENT & TAXATION	160,030	61,762	11,076	25,283	61,909
311000 DEI	7,997	4,486	1,206	2,305	0
321000 COUNTY EMERGENCY MGMT	4,882	3,043	445	1,257	137
351010 SS-ADMIN	5,262	3,361	171	1,466	264
351500 FINANCIAL MGMT	24,529	13,756	861	3,772	6,140
352000 HUMAN RESOURCE	17,620	8,844	2,584	6,137	55
352500 INFO TECHNOLOGY SVCS	62,987	34,762	7,918	20,262	45
353000 PURCHASING	5,140	2,991	712	1,174	263
353500 FACILITIES MANAGEMENT	100,092	56,552	30,421	12,663	456
354000 FLEET MANAGEMENT	63,705	37,300	21,269	4,957	179
354100 FLEET REPLACEMENT	26,159	25,042	1,053	0	64
354500 INTERNAL SERVICES	24,511	15,337	5,920	1,645	1,609
355500 BLDG EQUIP REPLACEMENT	7,116	6,886	230	0	0
356005 PARKS	33,363	17,408	4,388	2,096	9,471
356010 METZGER PARK	5,700	3,886	1,145	22	647
357500 RISK MANAGEMENT	6,276	3,620	1,246	1,410	0
357005 LIFE INSURANCE	4,080	3,575	505	0	0
357005 MEDICAL INSURANCE	52,283	49,926	1,804	0	553
357005 UNEMPLOYMENT INS	4,012	3,933	79	0	0
357010 LIABILITY INSUR	1,769	0	0	0	1,769
357010 WORKERS COMP INSURANCE	13,518	10,643	2,686	0	189
358000 ITS CAPITAL ACQUISITION	31,603	21,593	8,507	0	1,503
358000 FACILITIES CAPITAL PROJ	24,287	20,524	3,669	0	94
358000 GREENSPACE CAP PROJ.	861	753	100	0	8
358000 EMERGENCY COMM SYS	32,388	31,648	740	0	0
401000 SHERIFF'S OFFICE ADMIN	34,338	20,972	3,862	8,263	1,241
401000 LOL - S.O. ADMIN	12,776	7,889	1,083	3,777	27
402000 LAW ENF SVCS	142,419	79,157	13,732	36,491	13,039
402000 DISTRICT PATROL	94,267	49,612	8,285	35,824	546
402000 LOL - LAW ENF SVCS	51,986	31,711	4,829	15,294	152
403000 JAIL	117,308	56,773	12,283	47,561	691
403000 JAIL COMMISSARY	3,546	3,012	170	231	133
403000 LOL - JAIL	13,553	7,804	2,094	3,655	0
403500 JAIL HEALTH CARE	7,057	6,798	259	0	0
404000 COURT SECURITY FUND	10,513	6,975	141	0	3,397
406005 TRI-MET CONTRACT	1,932	1,769	48	0	115
406050 WIN Contracts	351	0	343	0	8
406060 TASKFORCE REIMBURSABLES	2,383	1,835	110	0	438
451000 DISTRICT ATTORNEY	66,457	33,495	7,499	23,749	1,714
451000 LOL-DISTRICT ATTORNEY	13,003	6,777	151	5,971	104
501000 JUVENILE	33,611	19,193	4,388	9,438	592
501000 LOL-JUVENILE	11,610	6,730	2,011	2,355	514
502000 CONCILIATION PROGRAM	16,257	9,328	110	1,055	5,764
503000 JUVENILE ADMIN	7,041	3,505	476	3,060	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 351500 FINANCIAL MGMT**

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
504000 JUVENILE GRANTS	8,721	5,642	1,896	1,031	152
505000 STATE HIGH-RISK PREVENT	13,234	8,998	1,125	2,711	400
551000 COMMUNITY CORRECTIONS	141,395	74,310	13,235	24,573	29,277
551500 LOL COMM CORRECTIONS	24,322	12,962	4,033	7,319	8
601000 LONG RANGE PLANNING	19,650	10,576	2,176	6,216	682
602000 CURRENT PLANNING	42,598	27,337	2,053	4,357	8,851
602000 BUILDING SERVICES	156,745	96,485	7,890	14,125	38,245
603000 ENGINEERING	67,692	39,263	5,973	11,875	10,581
603000 SURVEY PUBLIC LAND CNR	18,611	14,806	343	889	2,573
603000 SURVEY	21,656	11,715	528	1,074	8,339
604000 LUT ADMINISTRATION	27,130	14,962	1,268	5,425	5,475
604500 ROAD FUND ADMIN	37,879	37,076	548	0	255
605000 CAPITAL PROJECT MGMT	26,527	13,849	1,726	10,944	8
606000 LUT OPS & MAINT	149,594	92,861	18,878	26,232	11,623
606500 TIF ROAD PROJECT	4,256	3,104	830	0	322
606500 MSTIP 3	149,842	140,851	8,428	0	563
606500 ROAD CAPITAL PROJECT	51,434	47,181	4,074	0	179
606500 TDT	77,210	75,267	576	0	1,367
606500 NORTH BETHANY SDC	7,537	7,420	90	0	27
606500 BONNY SLOPE SDC	3,799	3,527	0	0	272
607000 Regional Transportation	2,662	2,552	110	0	0
607500 MAINT LOCAL IMPROV DIST	805	795	10	0	0
608000 URBAN ROAD MAINT DIST	22,240	20,524	1,716	0	0
608500 NORTH BETHANY SERVICE DIST	12,108	11,737	363	0	8
609000 SPECIAL LIGHT DISTRICT #1	4,465	4,173	292	0	0
651000 HOUSING SERVICES	30,096	16,721	2,668	10,385	322
652000 Metro Affordabe Housing	86,067	85,973	39	0	55
661000 FEDERAL HOUSING PROG	23,605	17,342	5,644	0	619
662000 LOCAL FUND HOUSING PROG	8,409	6,820	1,246	0	343
663000 AFFORDABLE HOUSING POOL	15,781	15,468	161	0	152
701000 EMERGENCY MEDICAL SVCS	9,033	6,177	983	764	1,109
703000 PUBLIC HEALTH	177,648	86,367	14,395	32,315	44,571
704000 HHS ADMINISTRATION	9,876	5,550	771	3,537	18
705000 CHILDREN & FAMILY SVCS	14,809	10,372	2,544	1,174	719
706000 HUMAN SERVICES	105,596	80,357	15,544	9,113	582
706500 Developmental Disabilities Servic	44,640	21,417	4,033	19,163	27
707000 MENTAL HEALTH HB 2145	1,304	1,304	0	0	0
708500 HEALTH SHARE OREGON	19,051	14,806	3,872	231	142
708700 COORDINATED CARE ORG	15,298	7,778	841	6,679	0
708900 MH URGENT CARE CTR	11,487	10,393	1,094	0	0
709000 ANIMAL SERVICES	229,986	40,093	7,126	5,903	176,864
751000 VETERANS SERVICES	8,963	5,154	1,216	2,538	55
752000 AGENCY ON AGING	40,779	28,183	6,887	4,478	1,231
801000 WASH CO JUSTICE COURT	22,389	7,066	961	2,120	12,242
851000 LAW LIBRARY	4,957	3,483	597	707	170
901000 COMMUNITY DEVELOPMENT	23,749	15,936	4,316	1,475	2,022
902000 HOME FUND	9,896	7,934	1,034	269	659
903000 AIR QUALITY	6,975	5,062	1,573	303	37
951000 AGRICULTURE	1,798	1,283	515	0	0
961000 WATERMASTER	3,384	2,727	130	453	74
971000 COOP LIBRARY SERVICES	91,135	71,082	8,896	8,498	2,659
971015 WEST SLOPE LIBRARY	15,075	8,864	2,216	2,120	1,875

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 351500 FINANCIAL MGMT**

Receiving Department	Total	GEN FIN'L MGMT	ACCTS PAYABLE	PAYROLL	TREASURY & AR
981000 FAIR COMPLEX	32,474	21,950	6,450	1,763	2,311
982000 EVENT CENTER	8	0	0	0	8
984000 EVENT CENTER OPS	3,674	2,193	190	1,291	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>3,572,255</b>	<b>2,212,833</b>	<b>349,864</b>	<b>524,795</b>	<b>484,763</b>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 352000 HUMAN RESOURCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,069,847			4,069,847
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	4,840	6,983	11,823	
151000 ADMIN OFFICE	26,339	4,408	30,747	
201000 COUNTY COUNSEL	104,730	13,420	118,150	
251000 COUNTY AUDITOR	6,599	795	7,394	
311000 DEI	6,248	805	7,053	
321000 COUNTY EMERGENCY MGMT	9,776	2,180	11,956	
351010 SS-ADMIN	93,515	15,166	108,681	
351500 FINANCIAL MGMT	15,671	1,949	17,620	
352000 HUMAN RESOURCE		46,857	46,857	
352500 INFO TECHNOLOGY SVCS		236,989	236,989	
353000 PURCHASING		8,241	8,241	
353500 FACILITIES MANAGEMENT		98,315	98,315	
357010 LIABILITY INSUR		97,738	97,738	
BUILDING DEBT INTEREST		1,003	1,003	
BUILDING DEPRECIATION		15,419	15,419	
Total Allocated Additions:	<u>267,718</u>	<u>550,268</u>	817,986	817,986
Total To Be Allocated:	<u>4,337,565</u>	<u>550,268</u>		<u>4,887,833</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 352000 HUMAN RESOURCE**

	Total	G&A	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
<b>Other Expense &amp; Cost</b>					
PERSONNEL SERVICES	3,563,131	0	2,993,031	285,050	285,050
51290 - LEGAL SERVICES	60,000	0	12,000	48,000	0
OTHER MATERIALS & SERVICES	446,716	0	375,242	35,737	35,737
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
LESS REVENUE	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	4,069,847				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,069,847	0	3,380,273	368,787	320,787
<b>Allocation Step 1</b>					
Inbound - All Others	267,718	267,718	0	0	0
Reallocate Admin Costs		(267,718)	222,359	24,259	21,100
Unallocated Costs	0	0	0	0	0
1st Allocation	4,337,565	0	3,602,632	393,046	341,887
<b>Allocation Step 2</b>					
Inbound - All Others	550,268	550,268	0	0	0
Reallocate Admin Costs		(550,268)	457,038	49,858	43,372
Unallocated Costs	0	0	0	0	0
2nd Allocation	550,268	0	457,038	49,858	43,372
<b>Total For 352000 HUMAN RESOURCE</b>					
Schedule .3 Total	4,887,833	0	4,059,670	442,904	385,259

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.224256	8,076		8,076		8,076
151000 ADMIN OFFICE	20.00	0.897026	32,315		32,315		32,315
201000 COUNTY COUNSEL	15.00	0.672769	24,235		24,235		24,235
251000 COUNTY AUDITOR	4.00	0.179405	6,460		6,460		6,460
301000 ELECTIONS	10.00	0.448513	16,155		16,155	2,149	18,304
302000 ASSESSMENT & TAXATION	107.00	4.799089	172,892		172,892	23,096	195,988
311000 DEI	11.00	0.493364	17,772		17,772		17,772
321000 COUNTY EMERGENCY MGMT	6.00	0.269108	9,693		9,693		9,693
351010 SS-ADMIN	7.00	0.313959	11,308		11,308		11,308
351500 FINANCIAL MGMT	18.00	0.807323	29,083		29,083		29,083
352000 HUMAN RESOURCE	26.00	1.166134	42,011		42,011		42,011
352500 INFO TECHNOLOGY SVCS	85.75	3.845999	138,557		138,557	18,501	157,058
353000 PURCHASING	5.00	0.224256	8,076		8,076	1,064	9,140
353500 FACILITIES MANAGEMENT	53.60	2.404029	86,608		86,608	11,560	98,168
354000 FLEET MANAGEMENT	21.00	0.941877	33,931		33,931	4,529	38,460
354500 INTERNAL SERVICES	7.00	0.313959	11,308		11,308	1,505	12,813
356005 PARKS	8.90	0.399177	14,378		14,378	1,912	16,290
356010 METZGER PARK	0.10	0.004485	161		161	19	180
357500 RISK MANAGEMENT	6.00	0.269108	9,693		9,693	1,284	10,977
401000 SHERIFF'S OFFICE ADMIN	35.00	1.569795	56,550		56,550	7,548	64,098
401000 LOL - S.O. ADMIN	16.00	0.717621	25,853		25,853	3,441	29,294
402000 LAW ENF SVCS	154.40	6.925040	249,482		249,482	33,323	282,805
402000 DISTRICT PATROL	151.60	6.799456	244,959		244,959	32,726	277,685
402000 LOL - LAW ENF SVCS	64.75	2.904121	104,624		104,624	13,967	118,591
403000 JAIL	198.75	8.914195	321,272		321,272	43,349	364,621
403000 JAIL COMMISSARY	1.00	0.044851	1,614		1,614	204	1,818
403000 LOL - JAIL	15.50	0.695195	25,044		25,044	3,336	28,380
451000 DISTRICT ATTORNEY	100.50	4.507555	162,390		162,390	21,686	184,076
451000 LOL-DISTRICT ATTORNEY	25.30	1.134738	40,877		40,877	5,458	46,335
501000 JUVENILE	40.00	1.794052	64,631		64,631	8,620	73,251
501000 LOL-JUVENILE	10.00	0.448513	16,155		16,155	2,149	18,304
502000 CONCILIATION PROGRAM	4.50	0.201831	7,268		7,268	960	8,228
503000 JUVENILE ADMIN	13.00	0.583067	21,005		21,005	2,793	23,798
504000 JUVENILE GRANTS	4.40	0.197346	7,109		7,109	940	8,049
505000 STATE HIGH-RISK PREVENT	11.50	0.515790	18,579		18,579	2,475	21,054
551000 COMMUNITY CORRECTIONS	104.00	4.664535	168,048		168,048	22,439	190,487
551500 LOL COMM CORRECTIONS	31.00	1.390390	50,087		50,087	6,685	56,772
601000 LONG RANGE PLANNING	26.33	1.180935	42,543		42,543	5,677	48,220
602000 CURRENT PLANNING	18.47	0.828403	29,842		29,842	3,980	33,822
602000 BUILDING SERVICES	59.80	2.682107	96,626		96,626	12,901	109,527
603000 ENGINEERING	50.28	2.255123	81,243		81,243	10,842	92,085
603000 SURVEY PUBLIC LAND CNR	3.79	0.169986	6,122		6,122	809	6,931
603000 SURVEY	4.58	0.205419	7,400		7,400	978	8,378
604000 LUT ADMINISTRATION	23.00	1.031580	37,162		37,162	4,960	42,122
605000 CAPITAL PROJECT MGMT	46.35	2.078858	74,890		74,890	10,000	84,890
606000 LUT OPS & MAINT	111.00	4.978494	179,357		179,357	23,956	203,313
651000 HOUSING SERVICES	44.00	1.973457	71,093		71,093	9,486	80,579
701000 EMERGENCY MEDICAL SVCS	3.25	0.145767	5,250		5,250	691	5,941
703000 PUBLIC HEALTH	136.75	6.133415	220,965		220,965	29,513	250,478
704000 HHS ADMINISTRATION	15.00	0.672769	24,235		24,235	3,226	27,461
705000 CHILDREN & FAMILY SVCS	5.00	0.224256	8,076		8,076	1,064	9,140
706000 HUMAN SERVICES	38.61	1.731709	62,384		62,384	8,319	70,703

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 352000 HUMAN RESOURCE**

Activity - PERSONNEL SVC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.637440	131,043		131,043	17,497	148,540
708500 HEALTH SHARE OREGON	1.00	0.044851	1,614		1,614	204	1,818
708700 COORDINATED CARE ORG	28.29	1.268843	45,709		45,709	6,101	51,810
709000 ANIMAL SERVICES	25.00	1.121282	40,392		40,392	5,393	45,785
751000 VETERANS SERVICES	10.77	0.483048	17,400		17,400	2,320	19,720
752000 AGENCY ON AGING	18.98	0.851278	30,668		30,668	4,089	34,757
801000 WASH CO JUSTICE COURT	9.00	0.403662	14,541		14,541	1,935	16,476
851000 LAW LIBRARY	3.00	0.134554	4,845		4,845	637	5,482
901000 COMMUNITY DEVELOPMENT	6.28	0.281666	10,143		10,143	1,347	11,490
902000 HOME FUND	1.17	0.052476	1,889		1,889	239	2,128
903000 AIR QUALITY	1.30	0.058307	2,098		2,098	276	2,374
961000 WATERMASTER	1.94	0.087012	3,132		3,132	409	3,541
971000 COOP LIBRARY SERVICES	36.00	1.614647	58,167		58,167	7,760	65,927
971015 WEST SLOPE LIBRARY	9.00	0.403662	14,541		14,541	1,935	16,476
981000 FAIR COMPLEX	7.50	0.336385	12,118		12,118	1,607	13,725
984000 EVENT CENTER OPS	5.50	0.246682	8,885		8,885	1,169	10,054
<b>Schedule .4 Total for PERSONNEL SVC</b>	<b>2,229.59</b>	<b>100.000000</b>	<b>3,602,632</b>		<b>3,602,632</b>	<b>457,038</b>	<b>4,059,670</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 352000 HUMAN RESOURCE**

Activity - EMPLOYEE RELAT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
354000 FLEET MANAGEMENT	15.00	2.347418	9,223		9,223	1,155	10,378
401000 SHERIFF'S OFFICE ADMIN	3.00	0.469484	1,843		1,843	221	2,064
401000 LOL - S.O. ADMIN	5.00	0.782473	3,074		3,074	379	3,453
402000 LAW ENF SVCS	92.00	14.397496	56,585		56,585	7,170	63,755
402000 DISTRICT PATROL	113.00	17.683881	69,506		69,506	8,812	78,318
402000 LOL - LAW ENF SVCS	48.00	7.511737	29,524		29,524	3,737	33,261
403000 JAIL	124.00	19.405319	76,309		76,309	9,826	86,135
403000 LOL - JAIL	11.00	1.721440	6,764		6,764	850	7,614
551000 COMMUNITY CORRECTIONS	62.00	9.702660	38,134		38,134	4,832	42,966
551500 LOL COMM CORRECTIONS	29.00	4.538341	17,834		17,834	2,249	20,083
603000 ENGINEERING	17.00	2.660407	10,452		10,452	1,319	11,771
603000 SURVEY PUBLIC LAND CNR	3.00	0.469484	1,843		1,843	221	2,064
603000 SURVEY	3.00	0.469484	1,843		1,843	221	2,064
605000 CAPITAL PROJECT MGMT	13.00	2.034429	7,995		7,995	1,002	8,997
606000 LUT OPS & MAINT	78.00	12.206573	47,972		47,972	6,082	54,054
703000 PUBLIC HEALTH	23.00	3.599374	14,145		14,145	1,782	15,927
Schedule .4 Total for EMPLOYEE RELAT	639.00	100.000000	393,046		393,046	49,858	442,904

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.272689	931		931		931
151000 ADMIN OFFICE	20.00	1.090756	3,727		3,727		3,727
201000 COUNTY COUNSEL	15.00	0.818067	2,794		2,794		2,794
251000 COUNTY AUDITOR	4.00	0.218151	747		747		747
301000 ELECTIONS	10.00	0.545378	1,864		1,864	239	2,103
302000 ASSESSMENT & TAXATION	107.00	5.835547	19,948		19,948	2,685	22,633
311000 DEI	11.00	0.599916	2,048		2,048		2,048
321000 COUNTY EMERGENCY MGMT	6.00	0.327227	1,119		1,119		1,119
351010 SS-ADMIN	7.00	0.381765	1,305		1,305		1,305
351500 FINANCIAL MGMT	18.00	0.981681	3,354		3,354		3,354
352000 HUMAN RESOURCE	26.00	1.417983	4,846		4,846		4,846
352500 INFO TECHNOLOGY SVCS	85.75	4.676618	15,988		15,988	2,151	18,139
353000 PURCHASING	5.00	0.272689	931		931	120	1,051
353500 FACILITIES MANAGEMENT	53.60	2.923227	9,990		9,990	1,339	11,329
354000 FLEET MANAGEMENT	21.00	1.145294	3,914		3,914	521	4,435
354500 INTERNAL SERVICES	7.00	0.381765	1,305		1,305	167	1,472
356005 PARKS	8.90	0.485387	1,658		1,658	213	1,871
356010 METZGER PARK	0.10	0.005454	17		17	1	18
357500 RISK MANAGEMENT	6.00	0.327227	1,119		1,119	142	1,261
401000 SHERIFF'S OFFICE ADMIN	32.00	1.745210	5,965		5,965	796	6,761
401000 LOL - S.O. ADMIN	11.00	0.599916	2,048		2,048	271	2,319
402000 LAW ENF SVCS	62.40	3.403160	11,633		11,633	1,568	13,201
402000 DISTRICT PATROL	38.60	2.105160	7,196		7,196	961	8,157
402000 LOL - LAW ENF SVCS	16.75	0.913508	3,120		3,120	413	3,533
403000 JAIL	74.75	4.076702	13,935		13,935	1,871	15,806
403000 JAIL COMMISSARY	1.00	0.054538	185		185	22	207
403000 LOL - JAIL	4.50	0.245420	838		838	105	943
451000 DISTRICT ATTORNEY	100.50	5.481051	18,736		18,736	2,525	21,261
451000 LOL-DISTRICT ATTORNEY	25.30	1.379807	4,716		4,716	625	5,341
501000 JUVENILE	40.00	2.181513	7,457		7,457	996	8,453
501000 LOL-JUVENILE	10.00	0.545378	1,864		1,864	239	2,103
502000 CONCILIATION PROGRAM	4.50	0.245420	838		838	105	943
503000 JUVENILE ADMIN	13.00	0.708992	2,422		2,422	318	2,740
504000 JUVENILE GRANTS	4.40	0.239966	820		820	103	923
505000 STATE HIGH-RISK PREVENT	11.50	0.627185	2,142		2,142	285	2,427
551000 COMMUNITY CORRECTIONS	104.00	5.671933	19,390		19,390	2,611	22,001
551500 LOL COMM CORRECTIONS	31.00	1.690672	5,778		5,778	772	6,550
601000 LONG RANGE PLANNING	26.33	1.435981	4,907		4,907	654	5,561
602000 CURRENT PLANNING	18.47	1.007314	3,441		3,441	457	3,898
602000 BUILDING SERVICES	59.80	3.261362	11,149		11,149	1,499	12,648
603000 ENGINEERING	50.28	2.742162	9,371		9,371	1,250	10,621
603000 SURVEY PUBLIC LAND CNR	3.79	0.206698	705		705	92	797
603000 SURVEY	4.58	0.249783	852		852	107	959
604000 LUT ADMINISTRATION	23.00	1.254370	4,287		4,287	568	4,855
605000 CAPITAL PROJECT MGMT	46.35	2.527828	8,639		8,639	1,151	9,790
606000 LUT OPS & MAINT	111.00	6.053698	20,696		20,696	2,786	23,482
651000 HOUSING SERVICES	44.00	2.399664	8,202		8,202	1,096	9,298
701000 EMERGENCY MEDICAL SVCS	3.25	0.177248	607		607	77	684
703000 PUBLIC HEALTH	136.75	7.458049	25,603		25,603	3,959	29,562
704000 HHS ADMINISTRATION	15.00	0.818067	2,794		2,794	368	3,162
705000 CHILDREN & FAMILY SVCS	5.00	0.272689	931		931	120	1,051
706000 HUMAN SERVICES	38.61	2.105705	7,198		7,198	962	8,160

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 352000 HUMAN RESOURCE**

Activity - EMPLOYEE DEV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	4.423017	15,119		15,119	2,037	17,156
708500 HEALTH SHARE OREGON	1.00	0.054538	185		185	22	207
708700 COORDINATED CARE ORG	28.29	1.542875	5,273		5,273	700	5,973
709000 ANIMAL SERVICES	25.00	1.363445	4,661		4,661	618	5,279
751000 VETERANS SERVICES	10.77	0.587372	2,006		2,006	265	2,271
752000 AGENCY ON AGING	18.98	1.035128	3,535		3,535	467	4,002
801000 WASH CO JUSTICE COURT	9.00	0.490840	1,678		1,678	214	1,892
851000 LAW LIBRARY	3.00	0.163613	559		559	70	629
901000 COMMUNITY DEVELOPMENT	6.28	0.342498	1,170		1,170	148	1,318
902000 HOME FUND	1.17	0.063809	217		217	25	242
903000 AIR QUALITY	1.30	0.070899	241		241	29	270
961000 WATERMASTER	1.94	0.105803	362		362	45	407
971000 COOP LIBRARY SERVICES	36.00	1.963361	6,710		6,710	898	7,608
971015 WEST SLOPE LIBRARY	9.00	0.490840	1,678		1,678	214	1,892
981000 FAIR COMPLEX	7.50	0.409034	1,398		1,398	178	1,576
984000 EVENT CENTER OPS	5.50	0.299958	1,025		1,025	132	1,157
<b>Schedule .4 Total for EMPLOYEE DEV</b>	<b>1,833.59</b>	<b>100.000000</b>	<b>341,887</b>		<b>341,887</b>	<b>43,372</b>	<b>385,259</b>

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



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 352000 HUMAN RESOURCE**

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
101000 BOARD OF COMMIS	9,007	8,076	0	931
151000 ADMIN OFFICE	36,042	32,315	0	3,727
201000 COUNTY COUNSEL	27,029	24,235	0	2,794
251000 COUNTY AUDITOR	7,207	6,460	0	747
301000 ELECTIONS	20,407	18,304	0	2,103
302000 ASSESSMENT & TAXATION	218,621	195,988	0	22,633
311000 DEI	19,820	17,772	0	2,048
321000 COUNTY EMERGENCY MGMT	10,812	9,693	0	1,119
351010 SS-ADMIN	12,613	11,308	0	1,305
351500 FINANCIAL MGMT	32,437	29,083	0	3,354
352000 HUMAN RESOURCE	46,857	42,011	0	4,846
352500 INFO TECHNOLOGY SVCS	175,197	157,058	0	18,139
353000 PURCHASING	10,191	9,140	0	1,051
353500 FACILITIES MANAGEMENT	109,497	98,168	0	11,329
354000 FLEET MANAGEMENT	53,273	38,460	10,378	4,435
354500 INTERNAL SERVICES	14,285	12,813	0	1,472
356005 PARKS	18,161	16,290	0	1,871
356010 METZGER PARK	198	180	0	18
357500 RISK MANAGEMENT	12,238	10,977	0	1,261
401000 SHERIFF'S OFFICE ADMIN	72,923	64,098	2,064	6,761
401000 LOL - S.O. ADMIN	35,066	29,294	3,453	2,319
402000 LAW ENF SVCS	359,761	282,805	63,755	13,201
402000 DISTRICT PATROL	364,160	277,685	78,318	8,157
402000 LOL - LAW ENF SVCS	155,385	118,591	33,261	3,533
403000 JAIL	466,562	364,621	86,135	15,806
403000 JAIL COMMISSARY	2,025	1,818	0	207
403000 LOL - JAIL	36,937	28,380	7,614	943
451000 DISTRICT ATTORNEY	205,337	184,076	0	21,261
451000 LOL-DISTRICT ATTORNEY	51,676	46,335	0	5,341
501000 JUVENILE	81,704	73,251	0	8,453
501000 LOL-JUVENILE	20,407	18,304	0	2,103
502000 CONCILIATION PROGRAM	9,171	8,228	0	943
503000 JUVENILE ADMIN	26,538	23,798	0	2,740
504000 JUVENILE GRANTS	8,972	8,049	0	923
505000 STATE HIGH-RISK PREVENT	23,481	21,054	0	2,427
551000 COMMUNITY CORRECTIONS	255,454	190,487	42,966	22,001
551500 LOL COMM CORRECTIONS	83,405	56,772	20,083	6,550
601000 LONG RANGE PLANNING	53,781	48,220	0	5,561
602000 CURRENT PLANNING	37,720	33,822	0	3,898
602000 BUILDING SERVICES	122,175	109,527	0	12,648
603000 ENGINEERING	114,477	92,085	11,771	10,621
603000 SURVEY PUBLIC LAND CNR	9,792	6,931	2,064	797
603000 SURVEY	11,401	8,378	2,064	959
604000 LUT ADMINISTRATION	46,977	42,122	0	4,855
605000 CAPITAL PROJECT MGMT	103,677	84,890	8,997	9,790
606000 LUT OPS & MAINT	280,849	203,313	54,054	23,482
651000 HOUSING SERVICES	89,877	80,579	0	9,298
701000 EMERGENCY MEDICAL SVCS	6,625	5,941	0	684
703000 PUBLIC HEALTH	295,967	250,478	15,927	29,562
704000 HHS ADMINISTRATION	30,623	27,461	0	3,162
705000 CHILDREN & FAMILY SVCS	10,191	9,140	0	1,051
706000 HUMAN SERVICES	78,863	70,703	0	8,160

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 352000 HUMAN RESOURCE**

Receiving Department	Total	PERSONNEL SVC	EMPLOYEE RELAT	EMPLOYEE DEV
706500 Developmental Disabilities Servic	165,696	148,540	0	17,156
708500 HEALTH SHARE OREGON	2,025	1,818	0	207
708700 COORDINATED CARE ORG	57,783	51,810	0	5,973
709000 ANIMAL SERVICES	51,064	45,785	0	5,279
751000 VETERANS SERVICES	21,991	19,720	0	2,271
752000 AGENCY ON AGING	38,759	34,757	0	4,002
801000 WASH CO JUSTICE COURT	18,368	16,476	0	1,892
851000 LAW LIBRARY	6,111	5,482	0	629
901000 COMMUNITY DEVELOPMENT	12,808	11,490	0	1,318
902000 HOME FUND	2,370	2,128	0	242
903000 AIR QUALITY	2,644	2,374	0	270
961000 WATERMASTER	3,948	3,541	0	407
971000 COOP LIBRARY SERVICES	73,535	65,927	0	7,608
971015 WEST SLOPE LIBRARY	18,368	16,476	0	1,892
981000 FAIR COMPLEX	15,301	13,725	0	1,576
984000 EVENT CENTER OPS	11,211	10,054	0	1,157
Direct Bill	0	0	0	0
<b>Total</b>	<b>4,887,833</b>	<b>4,059,670</b>	<b>442,904</b>	<b>385,259</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 352500 INFO TECHNOLOGY SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,854,312			20,854,312
Deductions:				
CAPITAL OUTLAY	-5,000			
Total Deductions:	<u>-5,000</u>			-5,000
Inbound Costs:				
101000 BOARD OF COMMIS	18,483	26,699	45,182	
151000 ADMIN OFFICE	94,010	15,795	109,805	
201000 COUNTY COUNSEL	19,475	2,491	21,966	
251000 COUNTY AUDITOR	35,523	4,342	39,865	
311000 DEI	20,607	2,672	23,279	
321000 COUNTY EMERGENCY MGMT	32,243	7,211	39,454	
351010 SS-ADMIN	308,414	50,112	358,526	
351500 FINANCIAL MGMT	55,961	7,026	62,987	
352000 HUMAN RESOURCE	154,545	20,652	175,197	
352500 INFO TECHNOLOGY SVCS		847,871	847,871	
353000 PURCHASING		28,991	28,991	
353500 FACILITIES MANAGEMENT		276,186	276,186	
357010 LIABILITY INSUR		122,824	122,824	
BUILDING DEBT INTEREST		2,392	2,392	
BUILDING DEPRECIATION		517,552	517,552	
Total Allocated Additions:	<u>739,261</u>	<u>1,932,816</u>	2,672,077	2,672,077
Total To Be Allocated:	<u>21,588,573</u>	<u>1,932,816</u>		<u>23,521,389</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
<b>Other Expense &amp; Cost</b>					
PERSONNEL SERVICES	13,657,917	0	6,828,958	6,828,959	0
ITS SPECIAL SYSTEMS	2,289,217	0	0	0	2,289,217
ITS EXTERNAL AGENCIES	12,540	0	0	0	0
OTHER MATERIALS & SERVICES	5,879,762	0	2,939,881	2,939,881	0
OTHER EXPENDITURES	0	0	0	0	0
INTERFUND EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	5,000	0	0	0	0
LESS: REVENUE	(990,124)	0	(495,062)	(495,062)	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	20,854,312				
<b>Deductions</b>					
*Total Disallowed Costs	(5,000)	0	0	0	0
<b>Functional Cost</b>	20,849,312	0	9,273,777	9,273,778	2,289,217
<b>Allocation Step 1</b>					
Inbound - All Others	739,261	739,261	0	0	0
Reallocate Admin Costs		(739,261)	328,823	328,826	81,172
Unallocated Costs	0	0	0	0	0
1st Allocation	21,588,573	0	9,602,600	9,602,604	2,370,389
<b>Allocation Step 2</b>					
Inbound - All Others	1,932,816	1,932,816	0	0	0
Reallocate Admin Costs		(1,932,816)	859,719	859,734	212,217
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,932,816	0	859,719	859,734	212,217
<b>Total For 352500 INFO TECHNOLOGY SVCS</b>					
Schedule .3 Total	23,521,389	0	10,462,319	10,462,338	2,582,606

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	12,540
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	12,540
Allocation Step 1	
-----	
Inbound - All Others	0
Reallocate Admin Costs	440
Unallocated Costs	0
1st Allocation	12,980
Allocation Step 2	
-----	
Inbound - All Others	0
Reallocate Admin Costs	1,146
Unallocated Costs	0
2nd Allocation	1,146
Total For 352500 INFO TECHNOLOGY SVCS	
-----	
Schedule .3 Total	14,126

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.226635	21,761		21,761		21,761
151000 ADMIN OFFICE	20.00	0.906540	87,049		87,049		87,049
201000 COUNTY COUNSEL	15.00	0.679905	65,289		65,289		65,289
251000 COUNTY AUDITOR	4.00	0.181308	17,406		17,406		17,406
301000 ELECTIONS	10.00	0.453270	43,523		43,523	4,269	47,792
302000 ASSESSMENT & TAXATION	107.00	4.849990	465,723		465,723	45,800	511,523
311000 DEI	11.00	0.498597	47,874		47,874		47,874
321000 COUNTY EMERGENCY MGMT	6.00	0.271962	26,112		26,112		26,112
351010 SS-ADMIN	7.00	0.317289	30,467		30,467		30,467
351500 FINANCIAL MGMT	18.00	0.815886	78,346		78,346		78,346
352000 HUMAN RESOURCE	26.00	1.178502	113,164		113,164		113,164
352500 INFO TECHNOLOGY SVCS	85.75	3.886791	373,233		373,233		373,233
353000 PURCHASING	5.00	0.226635	21,761		21,761	2,128	23,889
353500 FACILITIES MANAGEMENT	53.60	2.429528	233,301		233,301	22,943	256,244
354000 FLEET MANAGEMENT	21.00	0.951867	91,402		91,402	8,981	100,383
354500 INTERNAL SERVICES	7.00	0.317289	30,467		30,467	2,986	33,453
356005 PARKS	8.90	0.403410	38,737		38,737	3,793	42,530
356010 METZGER PARK	0.10	0.004533	434		434	38	472
357500 RISK MANAGEMENT	6.00	0.271962	26,112		26,112	2,556	28,668
401000 SHERIFF'S OFFICE ADMIN	35.00	1.586445	152,340		152,340	14,981	167,321
401000 LOL - S.O. ADMIN	16.00	0.725232	69,640		69,640	6,838	76,478
402000 LAW ENF SVCS	154.40	6.998491	672,037		672,037	66,094	738,131
402000 DISTRICT PATROL	151.60	6.871575	659,852		659,852	64,888	724,740
402000 LOL - LAW ENF SVCS	64.75	2.934924	281,828		281,828	27,715	309,543
403000 JAIL	198.75	9.008746	865,188		865,188	85,547	950,735
403000 JAIL COMMISSARY	1.00	0.045327	4,351		4,351	419	4,770
403000 LOL - JAIL	15.50	0.702569	67,463		67,463	6,620	74,083
451000 DISTRICT ATTORNEY	100.50	4.555365	437,436		437,436	43,018	480,454
451000 LOL-DISTRICT ATTORNEY	25.30	1.146773	110,119		110,119	10,818	120,937
501000 JUVENILE	40.00	1.813080	174,102		174,102	17,114	191,216
501000 LOL-JUVENILE	10.00	0.453270	43,523		43,523	4,269	47,792
502000 CONCILIATION PROGRAM	4.50	0.203972	19,582		19,582	1,918	21,500
503000 JUVENILE ADMIN	13.00	0.589251	56,581		56,581	5,559	62,140
504000 JUVENILE GRANTS	4.40	0.199439	19,147		19,147	1,870	21,017
505000 STATE HIGH-RISK PREVENT	11.50	0.521261	50,054		50,054	4,916	54,970
551000 COMMUNITY CORRECTIONS	104.00	4.714009	452,669		452,669	44,514	497,183
551500 LOL COMM CORRECTIONS	31.00	1.405137	134,929		134,929	13,263	148,192
601000 LONG RANGE PLANNING	26.33	1.193460	114,602		114,602	11,263	125,865
602000 CURRENT PLANNING	18.47	0.837190	80,391		80,391	7,896	88,287
602000 BUILDING SERVICES	59.80	2.710555	260,283		260,283	25,594	285,877
603000 ENGINEERING	50.28	2.279042	218,844		218,844	21,523	240,367
603000 SURVEY PUBLIC LAND CNR	3.79	0.171789	16,492		16,492	1,611	18,103
603000 SURVEY	4.58	0.207598	19,930		19,930	1,952	21,882
604000 LUT ADMINISTRATION	23.00	1.042521	100,105		100,105	9,837	109,942
605000 CAPITAL PROJECT MGMT	46.35	2.100907	201,742		201,742	19,832	221,574
606000 LUT OPS & MAINT	111.00	5.031298	483,135		483,135	47,509	530,644
651000 HOUSING SERVICES	44.00	1.994389	191,513		191,513	18,821	210,334
701000 EMERGENCY MEDICAL SVCS	3.25	0.147313	14,141		14,141	1,380	15,521
703000 PUBLIC HEALTH	136.75	6.198469	595,213		595,213	58,530	653,743
704000 HHS ADMINISTRATION	15.00	0.679905	65,289		65,289	6,409	71,698
705000 CHILDREN & FAMILY SVCS	5.00	0.226635	21,761		21,761	2,128	23,889
706000 HUMAN SERVICES	38.61	1.750076	168,052		168,052	16,521	184,573

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 352500 INFO TECHNOLOGY SVCS**

Activity - ITS OPS - A (FTE)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	81.10	3.676021	352,994		352,994	34,711	387,705
708500 HEALTH SHARE OREGON	1.00	0.045327	4,351		4,351	419	4,770
708700 COORDINATED CARE ORG	28.29	1.282301	123,132		123,132	12,099	135,231
709000 ANIMAL SERVICES	25.00	1.133175	108,814		108,814	10,691	119,505
751000 VETERANS SERVICES	10.77	0.488172	46,873		46,873	4,604	51,477
752000 AGENCY ON AGING	18.98	0.860307	82,609		82,609	8,110	90,719
801000 WASH CO JUSTICE COURT	9.00	0.407943	39,172		39,172	3,836	43,008
851000 LAW LIBRARY	3.00	0.135981	13,055		13,055	1,271	14,326
901000 COMMUNITY DEVELOPMENT	6.28	0.284654	27,329		27,329	2,677	30,006
902000 HOME FUND	1.17	0.053033	5,090		5,090	490	5,580
903000 AIR QUALITY	1.30	0.058925	5,657		5,657	548	6,205
961000 WATERMASTER	1.94	0.087934	8,442		8,442	822	9,264
971000 COOP LIBRARY SERVICES	21.60	0.979063	94,010		94,010	9,234	103,244
981000 FAIR COMPLEX	7.50	0.339953	32,642		32,642	3,204	35,846
984000 EVENT CENTER OPS	5.50	0.249299	23,935		23,935	2,342	26,277
<b>Schedule .4 Total for ITS OPS - A (FTE)</b>	<b>2,206.19</b>	<b>100.000000</b>	<b>9,602,600</b>		<b>9,602,600</b>	<b>859,719</b>	<b>10,462,319</b>

Allocation Basis: Number Of Regular Employees (FTE)

Allocation Source: Adopted Budget



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	561,832	0.203329	19,520		19,520		19,520
151000 ADMIN OFFICE	3,637,152	1.316296	126,396		126,396		126,396
201000 COUNTY COUNSEL	2,937,232	1.062993	102,074		102,074		102,074
251000 COUNTY AUDITOR	645,001	0.233428	22,412		22,412		22,412
301000 ELECTIONS	5,619,975	2.033885	195,306		195,306	19,668	214,974
302000 ASSESSMENT & TAXATION	12,455,050	4.507518	432,842		432,842	43,610	476,452
311000 DEI	1,253,896	0.453789	43,574		43,574		43,574
321000 COUNTY EMERGENCY MGMT	863,653	0.312558	30,013		30,013		30,013
351010 SS-ADMIN	1,026,478	0.371485	35,672		35,672		35,672
351500 FINANCIAL MGMT	2,633,944	0.953232	91,531		91,531		91,531
352000 HUMAN RESOURCE	3,563,131	1.289507	123,825		123,825		123,825
352500 INFO TECHNOLOGY SVCS	13,657,917	4.942839	474,638		474,638		474,638
353000 PURCHASING	646,739	0.234057	22,472		22,472	2,253	24,725
353500 FACILITIES MANAGEMENT	6,701,247	2.425200	232,885		232,885	23,456	256,341
354000 FLEET MANAGEMENT	2,488,428	0.900569	86,476		86,476	8,702	95,178
354500 INTERNAL SERVICES	679,384	0.245871	23,607		23,607	2,367	25,974
356005 PARKS	1,022,810	0.370158	35,545		35,545	3,567	39,112
356010 METZGER PARK	26,974	0.009762	936		936	88	1,024
357500 RISK MANAGEMENT	946,704	0.342615	32,898		32,898	3,307	36,205
401000 SHERIFF'S OFFICE ADMIN	5,560,271	2.012278	193,231		193,231	19,457	212,688
401000 LOL - S.O. ADMIN	2,428,333	0.878821	84,389		84,389	8,488	92,877
402000 LAW ENF SVCS	23,825,341	8.622458	827,982		827,982	83,420	911,402
402000 DISTRICT PATROL	16,025,297	5.799600	556,913		556,913	56,111	613,024
402000 LOL - LAW ENF SVCS	6,900,143	2.497181	239,793		239,793	24,159	263,952
403000 JAIL	29,208,309	10.570565	1,015,166		1,015,166	102,792	1,117,958
403000 JAIL COMMISSARY	125,356	0.045367	4,354		4,354	430	4,784
403000 LOL - JAIL	2,243,053	0.811767	77,949		77,949	7,844	85,793
403500 JAIL HEALTH CARE	6,495	0.002351	225		225	20	245
451000 DISTRICT ATTORNEY	14,239,983	5.153490	494,871		494,871	49,859	544,730
451000 LOL-DISTRICT ATTORNEY	2,111,052	0.763996	73,361		73,361	7,377	80,738
501000 JUVENILE	10,434,290	3.776199	362,613		362,613	36,537	399,150
501000 LOL-JUVENILE	1,226,476	0.443865	42,618		42,618	4,283	46,901
502000 CONCILIATION PROGRAM	454,262	0.164399	15,782		15,782	1,579	17,361
503000 JUVENILE ADMIN	1,889,017	0.683641	65,647		65,647	6,600	72,247
504000 JUVENILE GRANTS	588,306	0.212910	20,441		20,441	2,050	22,491
505000 STATE HIGH-RISK PREVENT	1,386,010	0.501601	48,163		48,163	4,849	53,012
551000 COMMUNITY CORRECTIONS	13,115,972	4.746707	455,808		455,808	45,920	501,728
551500 LOL COMM CORRECTIONS	2,188,645	0.792077	76,058		76,058	7,652	83,710
601000 LONG RANGE PLANNING	3,652,290	1.321774	126,924		126,924	12,778	139,702
602000 CURRENT PLANNING	2,124,550	0.768881	73,829		73,829	7,427	81,256
602000 BUILDING SERVICES	4,955,880	1.793547	172,225		172,225	17,344	189,569
603000 ENGINEERING	5,588,242	2.022401	194,204		194,204	19,555	213,759
603000 SURVEY PUBLIC LAND CNR	540,539	0.195623	18,782		18,782	1,883	20,665
603000 SURVEY	626,598	0.226768	21,774		21,774	2,181	23,955
604000 LUT ADMINISTRATION	3,180,410	1.150999	110,525		110,525	11,128	121,653
605000 CAPITAL PROJECT MGMT	5,313,694	1.923041	184,662		184,662	18,595	203,257
606000 LUT OPS & MAINT	3,103,715	1.123243	107,860		107,860	10,855	118,715
651000 HOUSING SERVICES	5,233,010	1.893841	181,858		181,858	18,312	200,170
701000 EMERGENCY MEDICAL SVCS	431,464	0.156148	14,989		14,989	1,500	16,489
703000 PUBLIC HEALTH	16,689,835	6.040098	580,009		580,009	58,435	638,444
704000 HHS ADMINISTRATION	2,146,386	0.776783	74,587		74,587	7,504	82,091
705000 CHILDREN & FAMILY SVCS	649,422	0.235028	22,565		22,565	2,262	24,827

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 352500 INFO TECHNOLOGY SVCS**

Activity - ITS OPS - B (51100)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706000 HUMAN SERVICES	3,033,595	1.097867	105,423		105,423	10,612	116,035
706500 Developmental Disabilities Servc	9,469,365	3.426990	329,079		329,079	33,157	362,236
708500 HEALTH SHARE OREGON	134,750	0.048766	4,680		4,680	464	5,144
708700 COORDINATED CARE ORG	3,666,280	1.326837	127,407		127,407	12,825	140,232
709000 ANIMAL SERVICES	2,518,975	0.911624	87,537		87,537	8,810	96,347
751000 VETERANS SERVICES	1,189,469	0.430472	41,333		41,333	4,153	45,486
752000 AGENCY ON AGING	2,041,251	0.738735	70,935		70,935	7,134	78,069
801000 WASH CO JUSTICE COURT	989,135	0.357971	34,372		34,372	3,449	37,821
851000 LAW LIBRARY	339,610	0.122906	11,799		11,799	1,175	12,974
901000 COMMUNITY DEVELOPMENT	453,931	0.164279	15,771		15,771	1,577	17,348
902000 HOME FUND	190,381	0.068899	6,614		6,614	657	7,271
903000 AIR QUALITY	156,558	0.056659	5,440		5,440	540	5,980
961000 WATERMASTER	1,051,920	0.380693	36,555		36,555	3,672	40,227
981000 FAIR COMPLEX	909,186	0.329037	31,591		31,591	3,172	34,763
984000 EVENT CENTER OPS	612,667	0.221726	21,289		21,289	2,133	23,422
Schedule .4 Total for ITS OPS - B (51100)	276,317,266	100.000000	9,602,604		9,602,604	859,734	10,462,338

Allocation Basis: Personal Services (Account 51100) Budget

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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)	49,180	2.238634	53,061		53,061	4,776	57,837
301000 ELECTIONS	250,820	11.417127	270,631		270,631	24,387	295,018
302000 ASSESSMENT & TAXATION	437,265	19.903957	471,858		471,858	42,829	514,687
321000 COUNTY EMERGENCY MGMT	747	0.034003	805		805		805
351500 FINANCIAL MGMT	14,049	0.639499	15,156		15,156		15,156
353500 FACILITIES MANAGEMENT	39,029	1.776569	42,109		42,109	3,779	45,888
401000 SHERIFF'S OFFICE ADMIN	29,989	1.365075	32,358		32,358	2,905	35,263
401000 LOL - S.O. ADMIN	8,017	0.364927	8,647		8,647	770	9,417
402000 LAW ENF SVCS	112,533	5.122413	121,421		121,421	10,938	132,359
402000 DISTRICT PATROL	110,492	5.029508	119,217		119,217	10,736	129,953
402000 LOL - LAW ENF SVCS	47,192	2.148142	50,919		50,919	4,582	55,501
403000 JAIL	144,857	6.593775	156,297		156,297	14,077	170,374
403000 JAIL COMMISSARY	729	0.033183	786		786	66	852
403000 LOL - JAIL	11,297	0.514230	12,186		12,186	1,085	13,271
451000 DISTRICT ATTORNEY	122,575	5.579516	132,254		132,254	11,913	144,167
451000 LOL-DISTRICT ATTORNEY	30,267	1.377730	32,655		32,655	2,930	35,585
501000 JUVENILE	2,979	0.135602	3,213		3,213	283	3,496
501000 LOL-JUVENILE	364	0.016569	393		393	31	424
551000 COMMUNITY CORRECTIONS	8,440	0.384182	9,105		9,105	814	9,919
601000 LONG RANGE PLANNING	4,685	0.213257	5,053		5,053	447	5,500
602000 CURRENT PLANNING	75,841	3.452222	81,827		81,827	7,363	89,190
602000 BUILDING SERVICES	356,714	16.237337	384,889		384,889	34,683	419,572
603000 ENGINEERING	96,507	4.392922	104,129		104,129	9,376	113,505
603000 SURVEY PUBLIC LAND CNR	6,343	0.288728	6,841		6,841	607	7,448
604000 LUT ADMINISTRATION	3,843	0.174930	4,146		4,146	364	4,510
605000 CAPITAL PROJECT MGMT	11,582	0.527203	12,494		12,494	1,113	13,607
606000 LUT OPS & MAINT	52,392	2.384842	56,528		56,528	5,093	61,621
701000 EMERGENCY MEDICAL SVCS	747	0.034003	805		805	68	873
703000 PUBLIC HEALTH	85,800	3.905548	92,574		92,574	8,331	100,905
704000 HHS ADMINISTRATION	26,467	1.204757	28,553		28,553	2,561	31,114
709000 ANIMAL SERVICES	30,000	1.365576	32,369		32,369	2,905	35,274
751000 VETERANS SERVICES	9,400	0.427881	10,141		10,141	907	11,048
752000 AGENCY ON AGING	1,000	0.045519	1,079		1,079	91	1,170
801000 WASH CO JUSTICE COURT	4,000	0.182077	4,315		4,315	380	4,695
971000 COOP LIBRARY SERVICES	8,562	0.389735	9,235		9,235	825	10,060
971015 WEST SLOPE LIBRARY	2,171	0.098822	2,340		2,340	202	2,542
<b>Schedule .4 Total for ITS SPECIAL SYS</b>	<b>2,196,875</b>	<b>100.000000</b>	<b>2,370,389</b>		<b>2,370,389</b>	<b>212,217</b>	<b>2,582,606</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	45	0.358852	46		46	4	50
STATE COURTS	12,271	97.854864	12,704		12,704	1,124	13,828
TUALATIN RIVER WATERSHED COUNCIL	45	0.358852	46		46	4	50
VISION ACTION NETWORK	179	1.427432	184		184	14	198
Schedule .4 Total for ITS EXTERNAL AGENCIES	12,540	100.000000	12,980		12,980	1,146	14,126

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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)	57,837	0	0	57,837	0
101000 BOARD OF COMMIS	41,281	21,761	19,520	0	0
151000 ADMIN OFFICE	213,445	87,049	126,396	0	0
201000 COUNTY COUNSEL	167,363	65,289	102,074	0	0
251000 COUNTY AUDITOR	39,818	17,406	22,412	0	0
301000 ELECTIONS	557,784	47,792	214,974	295,018	0
302000 ASSESSMENT & TAXATION	1,502,662	511,523	476,452	514,687	0
311000 DEI	91,448	47,874	43,574	0	0
321000 COUNTY EMERGENCY MGMT	56,930	26,112	30,013	805	0
351010 SS-ADMIN	66,139	30,467	35,672	0	0
351500 FINANCIAL MGMT	185,033	78,346	91,531	15,156	0
352000 HUMAN RESOURCE	236,989	113,164	123,825	0	0
352500 INFO TECHNOLOGY SVCS	847,871	373,233	474,638	0	0
353000 PURCHASING	48,614	23,889	24,725	0	0
353500 FACILITIES MANAGEMENT	558,473	256,244	256,341	45,888	0
354000 FLEET MANAGEMENT	195,561	100,383	95,178	0	0
354500 INTERNAL SERVICES	59,427	33,453	25,974	0	0
356005 PARKS	81,642	42,530	39,112	0	0
356010 METZGER PARK	1,496	472	1,024	0	0
357500 RISK MANAGEMENT	64,873	28,668	36,205	0	0
401000 SHERIFF'S OFFICE ADMIN	415,272	167,321	212,688	35,263	0
401000 LOL - S.O. ADMIN	178,772	76,478	92,877	9,417	0
402000 LAW ENF SVCS	1,781,892	738,131	911,402	132,359	0
402000 DISTRICT PATROL	1,467,717	724,740	613,024	129,953	0
402000 LOL - LAW ENF SVCS	628,996	309,543	263,952	55,501	0
403000 JAIL	2,239,067	950,735	1,117,958	170,374	0
403000 JAIL COMMISSARY	10,406	4,770	4,784	852	0
403000 LOL - JAIL	173,147	74,083	85,793	13,271	0
403500 JAIL HEALTH CARE	245	0	245	0	0
451000 DISTRICT ATTORNEY	1,169,351	480,454	544,730	144,167	0
451000 LOL-DISTRICT ATTORNEY	237,260	120,937	80,738	35,585	0
501000 JUVENILE	593,862	191,216	399,150	3,496	0
501000 LOL-JUVENILE	95,117	47,792	46,901	424	0
502000 CONCILIATION PROGRAM	38,861	21,500	17,361	0	0
503000 JUVENILE ADMIN	134,387	62,140	72,247	0	0
504000 JUVENILE GRANTS	43,508	21,017	22,491	0	0
505000 STATE HIGH-RISK PREVENT	107,982	54,970	53,012	0	0
551000 COMMUNITY CORRECTIONS	1,008,830	497,183	501,728	9,919	0
551500 LOL COMM CORRECTIONS	231,902	148,192	83,710	0	0
601000 LONG RANGE PLANNING	271,067	125,865	139,702	5,500	0
602000 CURRENT PLANNING	258,733	88,287	81,256	89,190	0
602000 BUILDING SERVICES	895,018	285,877	189,569	419,572	0
603000 ENGINEERING	567,631	240,367	213,759	113,505	0
603000 SURVEY PUBLIC LAND CNR	46,216	18,103	20,665	7,448	0
603000 SURVEY	45,837	21,882	23,955	0	0
604000 LUT ADMINISTRATION	236,105	109,942	121,653	4,510	0
605000 CAPITAL PROJECT MGMT	438,438	221,574	203,257	13,607	0
606000 LUT OPS & MAINT	710,980	530,644	118,715	61,621	0
651000 HOUSING SERVICES	410,504	210,334	200,170	0	0
701000 EMERGENCY MEDICAL SVCS	32,883	15,521	16,489	873	0
703000 PUBLIC HEALTH	1,393,092	653,743	638,444	100,905	0
704000 HHS ADMINISTRATION	184,903	71,698	82,091	31,114	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
705000 CHILDREN & FAMILY SVCS	48,716	23,889	24,827	0	0
706000 HUMAN SERVICES	300,608	184,573	116,035	0	0
706500 Developmental Disabilities Servic	749,941	387,705	362,236	0	0
708500 HEALTH SHARE OREGON	9,914	4,770	5,144	0	0
708700 COORDINATED CARE ORG	275,463	135,231	140,232	0	0
709000 ANIMAL SERVICES	251,126	119,505	96,347	35,274	0
751000 VETERANS SERVICES	108,011	51,477	45,486	11,048	0
752000 AGENCY ON AGING	169,958	90,719	78,069	1,170	0
801000 WASH CO JUSTICE COURT	85,524	43,008	37,821	4,695	0
851000 LAW LIBRARY	27,300	14,326	12,974	0	0
901000 COMMUNITY DEVELOPMENT	47,354	30,006	17,348	0	0
902000 HOME FUND	12,851	5,580	7,271	0	0
903000 AIR QUALITY	12,185	6,205	5,980	0	0
961000 WATERMASTER	49,491	9,264	40,227	0	0
971000 COOP LIBRARY SERVICES	113,304	103,244	0	10,060	0
971015 WEST SLOPE LIBRARY	2,542	0	0	2,542	0
981000 FAIR COMPLEX	70,609	35,846	34,763	0	0
984000 EVENT CENTER OPS	49,699	26,277	23,422	0	0
COMMUNITY HOUSING FUND	50	0	0	0	50
STATE COURTS	13,828	0	0	0	13,828
TUALATIN RIVER WATERSHED COUNCIL	50	0	0	0	50
VISION ACTION NETWORK	198	0	0	0	198
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>23,521,389</b>	<b>10,462,319</b>	<b>10,462,338</b>	<b>2,582,606</b>	<b>14,126</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 353000 PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	720,114			720,114
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	915	1,315	2,230	
151000 ADMIN OFFICE	5,019	824	5,843	
201000 COUNTY COUNSEL	14,386	1,834	16,220	
251000 COUNTY AUDITOR	1,192	138	1,330	
311000 DEI	1,201	150	1,351	
321000 COUNTY EMERGENCY MGMT	1,879	414	2,293	
351010 SS-ADMIN	17,983	2,905	20,888	
351500 FINANCIAL MGMT	4,587	553	5,140	
352000 HUMAN RESOURCE	9,007	1,184	10,191	
352500 INFO TECHNOLOGY SVCS	44,233	4,381	48,614	
353000 PURCHASING		19,872	19,872	
353500 FACILITIES MANAGEMENT		16,795	16,795	
357010 LIABILITY INSUR		5,869	5,869	
BUILDING DEBT INTEREST		126	126	
BUILDING DEPRECIATION		4,711	4,711	
Total Allocated Additions:	<u>100,402</u>	<u>61,071</u>	161,473	161,473
Total To Be Allocated:	<u>820,516</u>	<u>61,071</u>		<u>881,587</u>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 353000 PURCHASING**

	Total	G&A	PURCH GENERAL	BIDS/RFPS
<b>Other Expense &amp; Cost</b>				
PERSONNEL SERVICES	646,739	0	420,380	226,359
51210 Supplies- general	1,500	0	600	900
51275 Books, subscriptions, and	5,500	0	2,200	3,300
51280 Services-contract, government	42,000	0	42,000	0
51295 Advertising and public	7,000	0	0	7,000
51350 Dues and membership	1,500	0	975	525
51355 Training and education	7,275	0	4,729	2,546
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-	3,825	0	2,486	1,339
51475 Printing- Internal	25	0	16	9
51480 Photocopy machine- Intern	0	0	0	0
51525 Fleet - Internal (non-capital)	400	0	260	140
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)
<b>Departmental Total</b>				
Expenditures Per Financial Statement	720,114			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	720,114	0	476,472	243,642
<b>Allocation Step 1</b>				
Inbound - All Others	100,402	100,402	0	0
Reallocate Admin Costs		(100,402)	66,434	33,968
Unallocated Costs	0	0	0	0
1st Allocation	820,516	0	542,906	277,610
<b>Allocation Step 2</b>				
Inbound - All Others	61,071	61,071	0	0
Reallocate Admin Costs		(61,071)	40,412	20,659
Unallocated Costs	0	0	0	0
2nd Allocation	61,071	0	40,412	20,659
<b>Total For 353000 PURCHASING</b>				
Schedule .3 Total	881,587	0	583,318	298,269

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.070485	382		382		382
151000 ADMIN OFFICE	53	0.186784	1,010		1,010		1,010
162000 NON-DEPARTMENTAL	50	0.176211	955		955	69	1,024
167500 Affordable Housing Development Su	5	0.017621	96		96	6	102
169600 COMMUNITY NETWORK	15	0.052863	286		286	17	303
201000 COUNTY COUNSEL	62	0.218502	1,184		1,184		1,184
251000 COUNTY AUDITOR	1	0.003524	18		18		18
301000 ELECTIONS	120	0.422907	2,295		2,295	173	2,468
302000 ASSESSMENT & TAXATION	265	0.933921	5,066		5,066	390	5,456
311000 DEI	74	0.260793	1,416		1,416		1,416
321000 COUNTY EMERGENCY MGMT	51	0.179736	972		972		972
351010 SS-ADMIN	16	0.056388	305		305		305
351500 FINANCIAL MGMT	84	0.296035	1,605		1,605		1,605
352000 HUMAN RESOURCE	203	0.715419	3,881		3,881		3,881
352500 INFO TECHNOLOGY SVCS	968	3.411454	18,521		18,521		18,521
353000 PURCHASING	35	0.123348	669		669		669
353500 FACILITIES MANAGEMENT	4,426	15.598239	84,922		84,922	7,400	92,322
354000 FLEET MANAGEMENT	911	3.210573	17,427		17,427	1,363	18,790
354100 FLEET REPLACEMENT	32	0.112775	610		610	44	654
354500 INTERNAL SERVICES	259	0.912775	4,952		4,952	382	5,334
355500 BLDG EQUIP REPLACEMENT	21	0.074009	401		401	26	427
356005 PARKS	361	1.272247	6,905		6,905	534	7,439
356010 METZGER PARK	108	0.380617	2,065		2,065	153	2,218
357500 RISK MANAGEMENT	122	0.429956	2,333		2,333	175	2,508
357005 LIFE INSURANCE	24	0.084581	459		459	31	490
357005 MEDICAL INSURANCE	148	0.521586	2,826		2,826	214	3,040
357005 UNEMPLOYMENT INS	8	0.028194	152		152	8	160
357010 LIABILITY INSUR	182	0.641410	3,477		3,477	264	3,741
357010 WORKERS COMP INSURANCE	33	0.116300	630		630	45	675
358000 ITS CAPITAL ACQUISITION	1,076	3.792070	20,586		20,586	1,616	22,202
358000 FACILITIES CAPITAL PROJ	372	1.311013	7,114		7,114	552	7,666
358000 GREENSPACE CAP PROJ.	10	0.035242	189		189	10	199
358000 EMERGENCY COMM SYS	153	0.539207	2,922		2,922	224	3,146
401000 SHERIFF'S OFFICE ADMIN	309	1.088987	5,912		5,912	454	6,366
401000 LOL - S.O. ADMIN	102	0.359471	1,950		1,950	147	2,097
402000 LAW ENF SVCS	965	3.400881	18,462		18,462	1,446	19,908
402000 DISTRICT PATROL	642	2.262555	12,279		12,279	957	13,236
402000 LOL - LAW ENF SVCS	428	1.508370	8,186		8,186	631	8,817
403000 JAIL	862	3.037885	16,489		16,489	1,291	17,780
403000 JAIL COMMISSARY	15	0.052863	286		286	17	303
403000 LOL - JAIL	100	0.352423	1,910		1,910	143	2,053
403500 JAIL HEALTH CARE	11	0.038767	209		209	12	221
404000 COURT SECURITY FUND	14	0.049339	267		267	16	283
406005 TRI-MET CONTRACT	4	0.014097	75		75	4	79
406050 WIN Contracts	34	0.119824	650		650	46	696
406060 TASKFORCE REIMBURSABLES	1	0.003524	18		18		18
451000 DISTRICT ATTORNEY	433	1.525991	8,281		8,281	639	8,920
451000 LOL-DISTRICT ATTORNEY	12	0.042291	227		227	13	240
501000 JUVENILE	509	1.793833	9,734		9,734	758	10,492
501000 LOL-JUVENILE	337	1.187665	6,444		6,444	499	6,943

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
502000 CONCILIATION PROGRAM	10	0.035242	189		189	10	199
503000 JUVENILE ADMIN	18	0.063436	342		342	21	363
504000 JUVENILE GRANTS	79	0.278414	1,509		1,509	108	1,617
505000 STATE HIGH-RISK PREVENT	123	0.433480	2,351		2,351	176	2,527
551000 COMMUNITY CORRECTIONS	953	3.358590	18,230		18,230	1,428	19,658
551500 LOL COMM CORRECTIONS	308	1.085463	5,892		5,892	452	6,344
601000 LONG RANGE PLANNING	162	0.570925	3,094		3,094	237	3,331
602000 CURRENT PLANNING	157	0.553304	2,997		2,997	229	3,226
602000 BUILDING SERVICES	357	1.258150	6,830		6,830	530	7,360
603000 ENGINEERING	831	2.928634	15,897		15,897	1,244	17,141
603000 SURVEY PUBLIC LAND CNR	20	0.070485	382		382	25	407
603000 SURVEY	23	0.081057	440		440	30	470
604000 LUT ADMINISTRATION	93	0.327753	1,777		1,777	128	1,905
604500 ROAD FUND ADMIN	50	0.176211	955		955	69	1,024
605000 CAPITAL PROJECT MGMT	129	0.454626	2,466		2,466	183	2,649
606000 LUT OPS & MAINT	1,850	6.519824	35,394		35,394	2,782	38,176
606500 TIF ROAD PROJECT	81	0.285463	1,545		1,545	110	1,655
606500 MSTIP 3	838	2.953304	16,030		16,030	1,256	17,286
606500 ROAD CAPITAL PROJECT	410	1.444934	7,842		7,842	603	8,445
606500 TDT	60	0.211454	1,146		1,146	84	1,230
607000 Regional Transportation	18	0.063436	342		342	21	363
607500 MAINT LOCAL IMPROV DIST	1	0.003524	18		18		18
608000 URBAN ROAD MAINT DIST	178	0.627313	3,401		3,401	262	3,663
608500 NORTH BETHANY SERVICE DIST	37	0.130396	706		706	48	754
609000 SPECIAL LIGHT DISTRICT #1	15	0.052863	286		286	17	303
651000 HOUSING SERVICES	343	1.208811	6,560		6,560	508	7,068
652000 Metro Affordabe Housing	2	0.007048	38		38	2	40
661000 FEDERAL HOUSING PROG	561	1.977093	10,731		10,731	834	11,565
662000 LOCAL FUND HOUSING PROG	55	0.193833	1,051		1,051	75	1,126
663000 AFFORDABLE HOUSING POOL	13	0.045815	247		247	16	263
701000 EMERGENCY MEDICAL SVCS	70	0.246696	1,335		1,335	96	1,431
703000 PUBLIC HEALTH	937	3.302203	17,925		17,925	1,402	19,327
704000 HHS ADMINISTRATION	53	0.186784	1,010		1,010	73	1,083
705000 CHILDREN & FAMILY SVCS	236	0.831718	4,513		4,513	349	4,862
706000 HUMAN SERVICES	773	2.724229	14,785		14,785	1,157	15,942
706500 Developmental Disabilities Servic	93	0.327753	1,777		1,777	128	1,905
708500 HEALTH SHARE OREGON	127	0.447577	2,429		2,429	181	2,610
708700 COORDINATED CARE ORG	22	0.077533	419		419	28	447
708900 MH URGENT CARE CTR	74	0.260793	1,416		1,416	104	1,520
709000 ANIMAL SERVICES	450	1.585903	8,606		8,606	662	9,268
751000 VETERANS SERVICES	56	0.197357	1,070		1,070	77	1,147
752000 AGENCY ON AGING	641	2.259031	12,261		12,261	955	13,216
801000 WASH CO JUSTICE COURT	54	0.190308	1,030		1,030	74	1,104
851000 LAW LIBRARY	55	0.193833	1,051		1,051	75	1,126
901000 COMMUNITY DEVELOPMENT	390	1.374449	7,461		7,461	572	8,033
902000 HOME FUND	91	0.320705	1,739		1,739	126	1,865
903000 AIR QUALITY	152	0.535683	2,904		2,904	220	3,124
951000 AGRICULTURE	50	0.176211	955		955	69	1,024
961000 WATERMASTER	12	0.042291	227		227	13	240
971000 COOP LIBRARY SERVICES	646	2.276652	12,358		12,358	963	13,321

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
971015 WEST SLOPE LIBRARY	130	0.458150	2,486		2,486	183	2,669
981000 FAIR COMPLEX	345	1.215859	6,599		6,599	511	7,110
984000 EVENT CENTER OPS	97	0.341850	1,852		1,852	137	1,989
Schedule .4 Total for PURCH GENERAL	28,375	100.000000	542,906		542,906	40,412	583,318

Allocation Basis: Total Number Of Requisition Dist Lines And Releases

Allocation Source: Wisard Actual Count

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
101000 BOARD OF COMMIS	4.00	1.257862	3,487		3,487		3,487
302000 ASSESSMENT & TAXATION	8.00	2.515723	6,983		6,983	608	7,591
321000 COUNTY EMERGENCY MGMT	6.00	1.886792	5,234		5,234		5,234
351500 FINANCIAL MGMT	4.00	1.257862	3,487		3,487		3,487
352000 HUMAN RESOURCE	5.00	1.572327	4,360		4,360		4,360
352500 INFO TECHNOLOGY SVCS	12.00	3.773585	10,470		10,470		10,470
353000 PURCHASING	22.00	6.918239	19,203		19,203		19,203
353500 FACILITIES MANAGEMENT	108.00	33.962266	94,384		94,384	8,628	103,012
354000 FLEET MANAGEMENT	1.00	0.314465	870		870	72	942
354500 INTERNAL SERVICES	6.00	1.886792	5,234		5,234	455	5,689
357500 RISK MANAGEMENT	6.00	1.886792	5,234		5,234	455	5,689
401000 SHERIFF'S OFFICE ADMIN	8.00	2.515723	6,983		6,983	608	7,591
403000 JAIL	6.00	1.886792	5,234		5,234	455	5,689
551000 COMMUNITY CORRECTIONS	1.00	0.314465	870		870	72	942
601000 LONG RANGE PLANNING	12.00	3.773585	10,470		10,470	926	11,396
605000 CAPITAL PROJECT MGMT	28.00	8.805031	24,441		24,441	2,172	26,613
606000 LUT OPS & MAINT	12.00	3.773585	10,470		10,470	926	11,396
651000 HOUSING SERVICES	10.00	3.144654	8,728		8,728	771	9,499
661000 FEDERAL HOUSING PROG	4.00	1.257862	3,487		3,487	304	3,791
662000 LOCAL FUND HOUSING PROG	4.00	1.257862	3,487		3,487	304	3,791
663000 AFFORDABLE HOUSING POOL	4.00	1.257862	3,487		3,487	304	3,791
701000 EMERGENCY MEDICAL SVCS	1.00	0.314465	870		870	72	942
703000 PUBLIC HEALTH	10.00	3.144654	8,728		8,728	771	9,499
705000 CHILDREN & FAMILY SVCS	2.00	0.628931	1,743		1,743	148	1,891
706000 HUMAN SERVICES	3.00	0.943396	2,618		2,618	227	2,845
752000 AGENCY ON AGING	5.00	1.572327	4,360		4,360	380	4,740
901000 COMMUNITY DEVELOPMENT	4.00	1.257862	3,487		3,487	304	3,791
981000 FAIR COMPLEX	18.00	5.660377	15,714		15,714	1,393	17,107
984000 EVENT CENTER OPS	4.00	1.257862	3,487		3,487	304	3,791
<b>Schedule .4 Total for BIDS/RFPS</b>	<b>318.00</b>	<b>100.000000</b>	<b>277,610</b>		<b>277,610</b>	<b>20,659</b>	<b>298,269</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 353000 PURCHASING**

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
101000 BOARD OF COMMIS	3,869	382	3,487
151000 ADMIN OFFICE	1,010	1,010	0
162000 NON-DEPARTMENTAL	1,024	1,024	0
167500 Affordable Housing Development Su	102	102	0
169600 COMMUNITY NETWORK	303	303	0
201000 COUNTY COUNSEL	1,184	1,184	0
251000 COUNTY AUDITOR	18	18	0
301000 ELECTIONS	2,468	2,468	0
302000 ASSESSMENT & TAXATION	13,047	5,456	7,591
311000 DEI	1,416	1,416	0
321000 COUNTY EMERGENCY MGMT	6,206	972	5,234
351010 SS-ADMIN	305	305	0
351500 FINANCIAL MGMT	5,092	1,605	3,487
352000 HUMAN RESOURCE	8,241	3,881	4,360
352500 INFO TECHNOLOGY SVCS	28,991	18,521	10,470
353000 PURCHASING	19,872	669	19,203
353500 FACILITIES MANAGEMENT	195,334	92,322	103,012
354000 FLEET MANAGEMENT	19,732	18,790	942
354100 FLEET REPLACEMENT	654	654	0
354500 INTERNAL SERVICES	11,023	5,334	5,689
355500 BLDG EQUIP REPLACEMENT	427	427	0
356005 PARKS	7,439	7,439	0
356010 METZGER PARK	2,218	2,218	0
357500 RISK MANAGEMENT	8,197	2,508	5,689
357005 LIFE INSURANCE	490	490	0
357005 MEDICAL INSURANCE	3,040	3,040	0
357005 UNEMPLOYMENT INS	160	160	0
357010 LIABILITY INSUR	3,741	3,741	0
357010 WORKERS COMP INSURANCE	675	675	0
358000 ITS CAPITAL ACQUISITION	22,202	22,202	0
358000 FACILITIES CAPITAL PROJ	7,666	7,666	0
358000 GREENSPACE CAP PROJ.	199	199	0
358000 EMERGENCY COMM SYS	3,146	3,146	0
401000 SHERIFF'S OFFICE ADMIN	13,957	6,366	7,591
401000 LOL - S.O. ADMIN	2,097	2,097	0
402000 LAW ENF SVCS	19,908	19,908	0
402000 DISTRICT PATROL	13,236	13,236	0
402000 LOL - LAW ENF SVCS	8,817	8,817	0
403000 JAIL	23,469	17,780	5,689
403000 JAIL COMMISSARY	303	303	0
403000 LOL - JAIL	2,053	2,053	0
403500 JAIL HEALTH CARE	221	221	0
404000 COURT SECURITY FUND	283	283	0
406005 TRI-MET CONTRACT	79	79	0
406050 WIN Contracts	696	696	0
406060 TASKFORCE REIMBURSABLES	18	18	0
451000 DISTRICT ATTORNEY	8,920	8,920	0
451000 LOL-DISTRICT ATTORNEY	240	240	0
501000 JUVENILE	10,492	10,492	0
501000 LOL-JUVENILE	6,943	6,943	0
502000 CONCILIATION PROGRAM	199	199	0
503000 JUVENILE ADMIN	363	363	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 353000 PURCHASING**

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
504000 JUVENILE GRANTS	1,617	1,617	0
505000 STATE HIGH-RISK PREVENT	2,527	2,527	0
551000 COMMUNITY CORRECTIONS	20,600	19,658	942
551500 LOL COMM CORRECTIONS	6,344	6,344	0
601000 LONG RANGE PLANNING	14,727	3,331	11,396
602000 CURRENT PLANNING	3,226	3,226	0
602000 BUILDING SERVICES	7,360	7,360	0
603000 ENGINEERING	17,141	17,141	0
603000 SURVEY PUBLIC LAND CNR	407	407	0
603000 SURVEY	470	470	0
604000 LUT ADMINISTRATION	1,905	1,905	0
604500 ROAD FUND ADMIN	1,024	1,024	0
605000 CAPITAL PROJECT MGMT	29,262	2,649	26,613
606000 LUT OPS & MAINT	49,572	38,176	11,396
606500 TIF ROAD PROJECT	1,655	1,655	0
606500 MSTIP 3	17,286	17,286	0
606500 ROAD CAPITAL PROJECT	8,445	8,445	0
606500 TDT	1,230	1,230	0
607000 Regional Transportation	363	363	0
607500 MAINT LOCAL IMPROV DIST	18	18	0
608000 URBAN ROAD MAINT DIST	3,663	3,663	0
608500 NORTH BETHANY SERVICE DIST	754	754	0
609000 SPECIAL LIGHT DISTRICT #1	303	303	0
651000 HOUSING SERVICES	16,567	7,068	9,499
652000 Metro Affordable Housing	40	40	0
661000 FEDERAL HOUSING PROG	15,356	11,565	3,791
662000 LOCAL FUND HOUSING PROG	4,917	1,126	3,791
663000 AFFORDABLE HOUSING POOL	4,054	263	3,791
701000 EMERGENCY MEDICAL SVCS	2,373	1,431	942
703000 PUBLIC HEALTH	28,826	19,327	9,499
704000 HHS ADMINISTRATION	1,083	1,083	0
705000 CHILDREN & FAMILY SVCS	6,753	4,862	1,891
706000 HUMAN SERVICES	18,787	15,942	2,845
706500 Developmental Disabilities Servic	1,905	1,905	0
708500 HEALTH SHARE OREGON	2,610	2,610	0
708700 COORDINATED CARE ORG	447	447	0
708900 MH URGENT CARE CTR	1,520	1,520	0
709000 ANIMAL SERVICES	9,268	9,268	0
751000 VETERANS SERVICES	1,147	1,147	0
752000 AGENCY ON AGING	17,956	13,216	4,740
801000 WASH CO JUSTICE COURT	1,104	1,104	0
851000 LAW LIBRARY	1,126	1,126	0
901000 COMMUNITY DEVELOPMENT	11,824	8,033	3,791
902000 HOME FUND	1,865	1,865	0
903000 AIR QUALITY	3,124	3,124	0
951000 AGRICULTURE	1,024	1,024	0
961000 WATERMASTER	240	240	0
971000 COOP LIBRARY SERVICES	13,321	13,321	0
971015 WEST SLOPE LIBRARY	2,669	2,669	0
981000 FAIR COMPLEX	24,217	7,110	17,107
984000 EVENT CENTER OPS	5,780	1,989	3,791

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 353000 PURCHASING**

Receiving Department	Total	PURCH GENERAL	BIDS/RFPS
Direct Bill	0	0	0
Total	881,587	583,318	298,269



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 353500 FACILITIES MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,617,020			14,617,020
Deductions:				
CAPITAL OUTLAY	-126,837			
Total Deductions:	<u>-126,837</u>			<u>-126,837</u>
Inbound Costs:				
101000 BOARD OF COMMIS	11,874	17,143	29,017	
151000 ADMIN OFFICE	59,674	10,014	69,688	
201000 COUNTY COUNSEL	120,920	15,497	136,417	
251000 COUNTY AUDITOR	23,938	2,921	26,859	
311000 DEI	12,880	1,667	14,547	
321000 COUNTY EMERGENCY MGMT	20,154	4,500	24,654	
351010 SS-ADMIN	192,779	31,268	224,047	
351500 FINANCIAL MGMT	88,415	11,677	100,092	
352000 HUMAN RESOURCE	96,598	12,899	109,497	
352500 INFO TECHNOLOGY SVCS	508,295	50,178	558,473	
353000 PURCHASING	179,306	16,028	195,334	
353500 FACILITIES MANAGEMENT		297,786	297,786	
357010 LIABILITY INSUR		207,556	207,556	
BUILDING DEBT INTEREST		2,511	2,511	
BUILDING DEPRECIATION		146,670	146,670	
Total Allocated Additions:	<u>1,314,833</u>	<u>828,315</u>	<u>2,143,148</u>	<u>2,143,148</u>
Total To Be Allocated:	<u>15,805,016</u>	<u>828,315</u>		<u>16,633,331</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 353500 FACILITIES MANAGEMENT**

	Total	G&A	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT
<b>Other Expense &amp; Cost</b>					
PERSONNEL SERVICES	6,701,247	0	5,982,204	206,398	512,645
MATERIALS & SERVICES	7,891,836	0	3,585,260	1,679,383	295,155
OTHER EXPENDITURES	5,250	0	5,250	0	0
INTERFUND EXPENSES	1,300	0	1,300	0	0
*CAPITAL OUTLAY	126,837	0	0	0	0
LESS: REVENUE	(109,450)	0	(109,450)	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	14,617,020				
<b>Deductions</b>					
*Total Disallowed Costs	(126,837)	0	0	0	0
<b>Functional Cost</b>	14,490,183	0	9,464,564	1,885,781	807,800
<b>Allocation Step 1</b>					
Inbound - All Others	1,314,833	1,314,833	0	0	0
Reallocate Admin Costs		(1,314,833)	858,816	171,112	73,297
Unallocated Costs	0	0	0	0	0
1st Allocation	15,805,016	0	10,323,380	2,056,893	881,097
<b>Allocation Step 2</b>					
Inbound - All Others	828,315	828,315	0	0	0
Reallocate Admin Costs		(828,315)	541,032	107,800	46,181
Unallocated Costs	0	0	0	0	0
2nd Allocation	828,315	0	541,032	107,800	46,181
<b>Total For 353500 FACILITIES MANAGEMENT</b>					
Schedule .3 Total	16,633,331	0	10,864,412	2,164,693	927,278

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 353500 FACILITIES MANAGEMENT**

UTILITIES

<hr/>	
Other Expense & Cost	
PERSONNEL SERVICES	0
MATERIALS & SERVICES	2,332,038
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	2,332,038
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	211,608
Unallocated Costs	0
1st Allocation	2,543,646
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	133,302
Unallocated Costs	0
2nd Allocation	133,302
Total For 353500 FACILITIES MANAGEMENT	
Schedule .3 Total	2,676,948

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.120336	12,417		12,417		12,417
151000 ADMIN OFFICE	5,714	0.590719	60,982		60,982		60,982
201000 COUNTY COUNSEL	5,226	0.540270	55,773		55,773		55,773
251000 COUNTY AUDITOR	1,394	0.144113	14,873		14,873		14,873
301000 ELECTIONS	17,454	1.804413	186,275		186,275	10,449	196,724
302000 ASSESSMENT & TAXATION	20,761	2.146295	221,571		221,571	12,425	233,996
311000 DEI	783	0.080947	8,355		8,355		8,355
321000 COUNTY EMERGENCY MGMT	2,788	0.288226	29,752		29,752		29,752
351010 SS-ADMIN	2,652	0.274167	28,298		28,298		28,298
351500 FINANCIAL MGMT	4,726	0.488579	50,435		50,435		50,435
352000 HUMAN RESOURCE	5,496	0.568182	58,658		58,658		58,658
352500 INFO TECHNOLOGY SVCS	15,794	1.632801	168,559		168,559		168,559
353000 PURCHASING	953	0.098522	10,165		10,165		10,165
353500 FACILITIES MANAGEMENT	16,752	1.731840	178,783		178,783		178,783
354000 FLEET MANAGEMENT	2,989	0.309006	31,900		31,900	1,783	33,683
354500 INTERNAL SERVICES	6,054	0.625869	64,610		64,610	3,618	68,228
356005 PARKS	2,862	0.295877	30,541		30,541	1,702	32,243
356010 METZGER PARK	3,907	0.403910	41,693		41,693	2,332	44,025
357500 RISK MANAGEMENT	1,663	0.171923	17,744		17,744	982	18,726
401000 SHERIFF'S OFFICE ADMIN	28,967	2.994640	309,148		309,148	17,342	326,490
401000 LOL - S.O. ADMIN	9,337	0.965269	99,652		99,652	5,577	105,229
402000 LAW ENF SVCS	59,218	6.122021	631,997		631,997	35,447	667,444
402000 DISTRICT PATROL	29,571	3.057082	315,593		315,593	17,707	333,300
402000 LOL - LAW ENF SVCS	12,559	1.298363	134,034		134,034	7,506	141,540
403000 JAIL	255,031	26.365380	2,721,952		2,721,952	153,135	2,875,087
403000 JAIL COMMISSARY	185	0.019125	1,970		1,970	103	2,073
403000 LOL - JAIL	20,633	2.133062	220,205		220,205	12,350	232,555
403500 JAIL HEALTH CARE	177	0.018298	1,885		1,885	97	1,982
451000 DISTRICT ATTORNEY	27,504	2.843393	293,535		293,535	16,465	310,000
451000 LOL-DISTRICT ATTORNEY	5,911	0.611086	63,082		63,082	3,535	66,617
501000 JUVENILE	18,114	1.872645	193,321		193,321	10,840	204,161
501000 LOL-JUVENILE	1,162	0.120129	12,396		12,396	682	13,078
502000 CONCILIATION PROGRAM	581	0.060064	6,198		6,198	338	6,536
503000 JUVENILE ADMIN	1,625	0.167994	17,339		17,339	956	18,295
504000 JUVENILE GRANTS	929	0.096041	9,909		9,909	548	10,457
505000 STATE HIGH-RISK PREVENT	2,934	0.303320	31,311		31,311	1,744	33,055
551000 COMMUNITY CORRECTIONS	55,285	5.715423	590,026		590,026	33,085	623,111
551500 LOL COMM CORRECTIONS	26,074	2.695558	278,272		278,272	15,607	293,879
601000 LONG RANGE PLANNING	6,251	0.646235	66,712		66,712	3,732	70,444
602000 CURRENT PLANNING	5,374	0.555570	57,351		57,351	3,211	60,562
602000 BUILDING SERVICES	10,379	1.072992	110,762		110,762	6,205	116,967
603000 ENGINEERING	10,482	1.083640	111,868		111,868	6,264	118,132
603000 SURVEY PUBLIC LAND CNR	626	0.064717	6,676		6,676	364	7,040
603000 SURVEY	1,680	0.173680	17,926		17,926	991	18,917
604000 LUT ADMINISTRATION	6,494	0.671357	69,305		69,305	3,878	73,183
605000 CAPITAL PROJECT MGMT	9,933	1.026884	106,010		106,010	5,929	111,939
606000 LUT OPS & MAINT	22,519	2.328038	240,325		240,325	13,473	253,798
651000 HOUSING SERVICES	6,815	0.704542	72,737		72,737	4,067	76,804
701000 EMERGENCY MEDICAL SVCS	445	0.046005	4,747		4,747	255	5,002
703000 PUBLIC HEALTH	35,930	3.714482	383,464		383,464	21,507	404,971
704000 HHS ADMINISTRATION	2,254	0.233021	24,051		24,051	1,338	25,389
705000 CHILDREN & FAMILY SVCS	1,236	0.127779	13,190		13,190	721	13,911

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
706000 HUMAN SERVICES	5,521	0.570767	58,923		58,923	3,305	62,228
706500 Developmental Disabilities Serv	6,078	0.628350	64,865		64,865	3,634	68,499
708500 HEALTH SHARE OREGON	7,209	0.745274	76,939		76,939	4,299	81,238
708900 MH URGENT CARE CTR	10,239	1.058519	109,272		109,272	6,116	115,388
709000 ANIMAL SERVICES	8,967	0.927018	95,700		95,700	5,363	101,063
751000 VETERANS SERVICES	2,813	0.290811	30,017		30,017	1,675	31,692
752000 AGENCY ON AGING	2,812	0.290708	30,006		30,006	1,675	31,681
801000 WASH CO JUSTICE COURT	4,377	0.452499	46,711		46,711	2,609	49,320
851000 LAW LIBRARY	3,759	0.388609	40,114		40,114	2,244	42,358
901000 COMMUNITY DEVELOPMENT	1,513	0.156416	16,141		16,141	891	17,032
902000 HOME FUND	320	0.033082	3,412		3,412	183	3,595
903000 AIR QUALITY	311	0.032152	3,315		3,315	179	3,494
951000 AGRICULTURE	6,570	0.679214	70,114		70,114	3,923	74,037
961000 WATERMASTER	1,810	0.187120	19,316		19,316	1,074	20,390
971000 COOP LIBRARY SERVICES	11,067	1.144118	118,108		118,108	6,612	124,720
971015 WEST SLOPE LIBRARY	1,000	0.103381	10,666		10,666	588	11,254
984000 EVENT CENTER OPS	11,581	1.197256	123,600		123,600	6,916	130,516
STATE COURTS	84,853	8.772195	905,585		905,585	50,794	956,379
VISION ACTION NETWORK	804	0.083118	8,575		8,575	467	9,042
WCCCA (911 Center)	344	0.035563	3,668		3,668	195	3,863
Schedule .4 Total for OPS & MAINTENANCE	967,295	100.000000	10,323,380		10,323,380	541,032	10,864,412

Allocation Basis: Maintained Square Footage  
Allocation Source: Facilities Management

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.195584	4,019		4,019		4,019
151000 ADMIN OFFICE	5,714	0.960110	19,746		19,746		19,746
201000 COUNTY COUNSEL	5,226	0.878113	18,059		18,059		18,059
251000 COUNTY AUDITOR	1,394	0.234231	4,816		4,816		4,816
301000 ELECTIONS	17,454	2.932755	60,323		60,323	3,525	63,848
302000 ASSESSMENT & TAXATION	19,232	3.231509	66,467		66,467	3,876	70,343
311000 DEI	783	0.131566	2,704		2,704		2,704
321000 COUNTY EMERGENCY MGMT	2,788	0.468461	9,629		9,629		9,629
351010 SS-ADMIN	2,652	0.445609	9,160		9,160		9,160
351500 FINANCIAL MGMT	4,726	0.794099	16,328		16,328		16,328
352000 HUMAN RESOURCE	5,496	0.923480	18,991		18,991		18,991
352500 INFO TECHNOLOGY SVCS	15,794	2.653829	54,584		54,584		54,584
353000 PURCHASING	711	0.119468	2,454		2,454		2,454
353500 FACILITIES MANAGEMENT	14,824	2.490842	51,230		51,230		51,230
354000 FLEET MANAGEMENT	2,389	0.401418	8,252		8,252	467	8,719
354500 INTERNAL SERVICES	6,054	1.017240	20,922		20,922	1,213	22,135
356005 PARKS	1,571	0.263972	5,422		5,422	308	5,730
356010 METZGER PARK	3,907	0.656484	13,499		13,499	775	14,274
357500 RISK MANAGEMENT	1,663	0.279430	5,743		5,743	326	6,069
401000 SHERIFF'S OFFICE ADMIN	28,967	4.867258	100,117		100,117	5,834	105,951
401000 LOL - S.O. ADMIN	9,337	1.568875	32,270		32,270	1,877	34,147
402000 LAW ENF SVCS	47,511	7.983164	164,201		164,201	9,591	173,792
402000 DISTRICT PATROL	17,131	2.878482	59,207		59,207	3,460	62,667
402000 LOL - LAW ENF SVCS	6,937	1.165608	23,970		23,970	1,386	25,356
403000 JAIL	7,388	1.241389	25,533		25,533	1,474	27,007
403000 LOL - JAIL	392	0.065867	1,351		1,351	70	1,421
451000 DISTRICT ATTORNEY	27,504	4.621434	95,060		95,060	5,545	100,605
451000 LOL-DISTRICT ATTORNEY	5,911	0.993212	20,425		20,425	1,180	21,605
501000 JUVENILE	12,442	2.090601	42,997		42,997	2,501	45,498
501000 LOL-JUVENILE	1,162	0.195248	4,013		4,013	225	4,238
502000 CONCILIATION PROGRAM	581	0.097624	2,005		2,005	110	2,115
503000 JUVENILE ADMIN	1,625	0.273045	5,611		5,611	319	5,930
504000 JUVENILE GRANTS	929	0.156098	3,206		3,206	180	3,386
505000 STATE HIGH-RISK PREVENT	2,934	0.492993	10,135		10,135	582	10,717
551000 COMMUNITY CORRECTIONS	39,397	6.619787	136,158		136,158	7,941	144,099
551500 LOL COMM CORRECTIONS	16,106	2.706254	55,664		55,664	3,249	58,913
601000 LONG RANGE PLANNING	6,251	1.050341	21,600		21,600	1,252	22,852
602000 CURRENT PLANNING	5,374	0.902981	18,571		18,571	1,076	19,647
602000 BUILDING SERVICES	10,379	1.743959	35,866		35,866	2,089	37,955
603000 ENGINEERING	10,482	1.761266	36,222		36,222	2,110	38,332
603000 SURVEY PUBLIC LAND CNR	626	0.105185	2,159		2,159	116	2,275
603000 SURVEY	1,680	0.282287	5,801		5,801	330	6,131
604000 LUT ADMINISTRATION	6,494	1.091172	22,442		22,442	1,299	23,741
605000 CAPITAL PROJECT MGMT	9,933	1.669019	34,326		34,326	1,997	36,323
606000 LUT OPS & MAINT	18,114	3.043654	62,603		62,603	3,654	66,257
651000 HOUSING SERVICES	6,664	1.119737	23,029		23,029	1,335	24,364
701000 EMERGENCY MEDICAL SVCS	445	0.074772	1,534		1,534	81	1,615
703000 PUBLIC HEALTH	35,930	6.037235	124,180		124,180	7,243	131,423
704000 HHS ADMINISTRATION	2,254	0.378734	7,786		7,786	440	8,226
705000 CHILDREN & FAMILY SVCS	1,236	0.207682	4,266		4,266	238	4,504
706000 HUMAN SERVICES	3,821	0.642034	13,203		13,203	756	13,959

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
706500 Developmental Disabilities Serv	6,078	1.021272	21,003		21,003	1,220	22,223
708500 HEALTH SHARE OREGON	7,209	1.211312	24,914		24,914	1,441	26,355
708900 MH URGENT CARE CTR	10,239	1.720436	35,383		35,383	2,060	37,443
709000 ANIMAL SERVICES	687	0.115435	2,373		2,373	128	2,501
751000 VETERANS SERVICES	2,813	0.472662	9,718		9,718	559	10,277
752000 AGENCY ON AGING	2,812	0.472494	9,715		9,715	559	10,274
801000 WASH CO JUSTICE COURT	4,377	0.735457	15,122		15,122	870	15,992
851000 LAW LIBRARY	1,129	0.189703	3,899		3,899	216	4,115
901000 COMMUNITY DEVELOPMENT	1,513	0.254226	5,224		5,224	294	5,518
902000 HOME FUND	320	0.053769	1,103		1,103	57	1,160
903000 AIR QUALITY	311	0.052257	1,072		1,072	57	1,129
951000 AGRICULTURE	6,570	1.103942	22,702		22,702	1,315	24,017
961000 WATERMASTER	1,810	0.304130	6,252		6,252	356	6,608
971000 COOP LIBRARY SERVICES	11,067	1.859562	38,247		38,247	2,227	40,474
971015 WEST SLOPE LIBRARY	1,000	0.168028	3,454		3,454	193	3,647
STATE COURTS	76,922	12.925024	266,079		266,079	16,067	282,146
VISION ACTION NETWORK	804	0.135094	2,774		2,774	151	2,925
<b>Schedule .4 Total for JANITORIAL</b>	<b>595,140</b>	<b>100.000000</b>	<b>2,056,893</b>		<b>2,056,893</b>	<b>107,800</b>	<b>2,164,693</b>

Allocation Basis: Square Footage Of Locations Served

Allocation Source: Facilities Management



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.108662	956		956		956
151000 ADMIN OFFICE	5,714	0.533417	4,699		4,699		4,699
201000 COUNTY COUNSEL	5,226	0.487861	4,296		4,296		4,296
251000 COUNTY AUDITOR	1,394	0.130134	1,145		1,145		1,145
301000 ELECTIONS	17,454	1.629377	14,354		14,354	789	15,143
302000 ASSESSMENT & TAXATION	25,650	2.394495	21,096		21,096	1,170	22,266
311000 DEI	783	0.073095	641		641		641
321000 COUNTY EMERGENCY MGMT	2,788	0.260267	2,288		2,288		2,288
351010 SS-ADMIN	2,652	0.247571	2,179		2,179		2,179
351500 FINANCIAL MGMT	4,726	0.441185	3,886		3,886		3,886
352000 HUMAN RESOURCE	5,496	0.513066	4,517		4,517		4,517
352500 INFO TECHNOLOGY SVCS	15,794	1.474412	12,987		12,987		12,987
353000 PURCHASING	1,679	0.156739	1,379		1,379		1,379
353500 FACILITIES MANAGEMENT	22,537	2.103888	18,534		18,534		18,534
354000 FLEET MANAGEMENT	2,989	0.279031	2,455		2,455	126	2,581
354500 INTERNAL SERVICES	6,054	0.565157	4,976		4,976	269	5,245
357500 RISK MANAGEMENT	1,663	0.155245	1,364		1,364	68	1,432
401000 SHERIFF'S OFFICE ADMIN	28,967	2.704146	23,824		23,824	1,325	25,149
401000 LOL - S.O. ADMIN	9,337	0.871634	7,676		7,676	419	8,095
402000 LAW ENF SVCS	60,919	5.686949	50,105		50,105	2,798	52,903
402000 DISTRICT PATROL	29,571	2.760531	24,319		24,319	1,349	25,668
402000 LOL - LAW ENF SVCS	13,435	1.254193	11,045		11,045	609	11,654
403000 JAIL	255,031	23.807815	209,984		209,984	12,321	222,305
403000 JAIL COMMISSARY	185	0.017270	153		153	7	160
403000 LOL - JAIL	20,633	1.926145	16,967		16,967	937	17,904
403500 JAIL HEALTH CARE	177	0.016523	145		145	6	151
451000 DISTRICT ATTORNEY	27,504	2.567571	22,619		22,619	1,258	23,877
451000 LOL-DISTRICT ATTORNEY	5,911	0.551807	4,857		4,857	260	5,117
501000 JUVENILE	18,114	1.690990	14,894		14,894	821	15,715
501000 LOL-JUVENILE	1,162	0.108476	952		952	47	999
502000 CONCILIATION PROGRAM	581	0.054238	478		478	21	499
503000 JUVENILE ADMIN	1,625	0.151698	1,334		1,334	66	1,400
504000 JUVENILE GRANTS	929	0.086725	763		763	37	800
505000 STATE HIGH-RISK PREVENT	2,934	0.273897	2,410		2,410	125	2,535
551000 COMMUNITY CORRECTIONS	55,285	5.161001	45,472		45,472	2,537	48,009
551500 LOL COMM CORRECTIONS	26,074	2.434077	21,443		21,443	1,190	22,633
601000 LONG RANGE PLANNING	6,251	0.583547	5,137		5,137	279	5,416
602000 CURRENT PLANNING	5,374	0.501677	4,418		4,418	235	4,653
602000 BUILDING SERVICES	10,379	0.968907	8,533		8,533	465	8,998
603000 ENGINEERING	10,482	0.978522	8,618		8,618	471	9,089
603000 SURVEY PUBLIC LAND CNR	626	0.058439	513		513	24	537
603000 SURVEY	1,680	0.156832	1,380		1,380	69	1,449
604000 LUT ADMINISTRATION	6,494	0.606232	5,336		5,336	290	5,626
605000 CAPITAL PROJECT MGMT	9,933	0.927272	8,168		8,168	443	8,611
606000 LUT OPS & MAINT	26,772	2.499237	22,017		22,017	1,227	23,244
651000 HOUSING SERVICES	8,756	0.817396	7,199		7,199	393	7,592
701000 EMERGENCY MEDICAL SVCS	445	0.041542	364		364	17	381
703000 PUBLIC HEALTH	35,930	3.354160	29,549		29,549	1,646	31,195
704000 HHS ADMINISTRATION	2,254	0.210417	1,849		1,849	95	1,944
705000 CHILDREN & FAMILY SVCS	1,236	0.115384	1,015		1,015	50	1,065
706000 HUMAN SERVICES	5,521	0.515400	4,538		4,538	243	4,781

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
706500 Developmental Disabilities Serv	6,078	0.567397	4,995		4,995	271	5,266
708500 HEALTH SHARE OREGON	7,209	0.672979	5,923		5,923	323	6,246
708900 MH URGENT CARE CTR	10,239	0.955838	8,418		8,418	459	8,877
709000 ANIMAL SERVICES	8,967	0.837093	7,372		7,372	402	7,774
751000 VETERANS SERVICES	2,813	0.262601	2,309		2,309	120	2,429
752000 AGENCY ON AGING	2,812	0.262508	2,309		2,309	120	2,429
801000 WASH CO JUSTICE COURT	4,377	0.408604	3,597		3,597	193	3,790
851000 LAW LIBRARY	3,759	0.350913	3,089		3,089	166	3,255
901000 COMMUNITY DEVELOPMENT	1,513	0.141243	1,242		1,242	61	1,303
902000 HOME FUND	320	0.029873	261		261	11	272
903000 AIR QUALITY	311	0.029033	254		254	11	265
951000 AGRICULTURE	6,570	0.613327	5,397		5,397	293	5,690
961000 WATERMASTER	1,810	0.168968	1,486		1,486	75	1,561
971000 COOP LIBRARY SERVICES	11,067	1.033134	9,096		9,096	494	9,590
971015 WEST SLOPE LIBRARY	1,000	0.093353	820		820	39	859
984000 EVENT CENTER OPS	102,091	9.530464	83,970		83,970	4,692	88,662
STATE COURTS	84,853	7.921251	69,792		69,792	3,906	73,698
VISION ACTION NETWORK	804	0.075056	660		660	32	692
WCCCA (911 Center)	344	0.032113	281		281	11	292
<b>Schedule .4 Total for GROUNDS MAINT</b>	<b>1,071,207</b>	<b>100.000000</b>	<b>881,097</b>		<b>881,097</b>	<b>46,181</b>	<b>927,278</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.134512	3,418		3,418		3,418
151000 ADMIN OFFICE	5,714	0.660312	16,790		16,790		16,790
201000 COUNTY COUNSEL	5,226	0.603919	15,357		15,357		15,357
251000 COUNTY AUDITOR	1,394	0.161091	4,092		4,092		4,092
301000 ELECTIONS	17,454	2.016992	51,301		51,301	2,884	54,185
302000 ASSESSMENT & TAXATION	20,762	2.399266	61,027		61,027	3,437	64,464
311000 DEI	783	0.090484	2,297		2,297		2,297
321000 COUNTY EMERGENCY MGMT	2,788	0.322183	8,192		8,192		8,192
351010 SS-ADMIN	2,652	0.306466	7,792		7,792		7,792
351500 FINANCIAL MGMT	4,726	0.546139	13,888		13,888		13,888
352000 HUMAN RESOURCE	5,496	0.635120	16,149		16,149		16,149
352500 INFO TECHNOLOGY SVCS	13,628	1.574858	40,056		40,056		40,056
353000 PURCHASING	953	0.110129	2,797		2,797		2,797
353500 FACILITIES MANAGEMENT	16,752	1.935869	49,239		49,239		49,239
354500 INTERNAL SERVICES	6,054	0.699603	17,792		17,792	990	18,782
357500 RISK MANAGEMENT	1,663	0.192177	4,885		4,885	265	5,150
401000 SHERIFF'S OFFICE ADMIN	28,967	3.347439	85,149		85,149	4,787	89,936
401000 LOL - S.O. ADMIN	9,337	1.078988	27,443		27,443	1,526	28,969
402000 LAW ENF SVCS	59,043	6.823035	173,554		173,554	9,793	183,347
402000 DISTRICT PATROL	29,571	3.417238	86,927		86,927	4,884	91,811
402000 LOL - LAW ENF SVCS	12,559	1.451324	36,913		36,913	2,075	38,988
403000 JAIL	255,031	29.471497	749,825		749,825	42,839	792,664
403000 JAIL COMMISSARY	185	0.021379	542		542	25	567
403000 LOL - JAIL	20,633	2.384359	60,652		60,652	3,417	64,069
403500 JAIL HEALTH CARE	177	0.020454	518		518	24	542
451000 DISTRICT ATTORNEY	27,504	3.178374	80,849		80,849	4,537	85,386
451000 LOL-DISTRICT ATTORNEY	5,911	0.683078	17,374		17,374	964	18,338
501000 JUVENILE	18,114	2.093262	53,242		53,242	2,997	56,239
501000 LOL-JUVENILE	1,162	0.134281	3,412		3,412	183	3,595
502000 CONCILIATION PROGRAM	581	0.067141	1,704		1,704	89	1,793
503000 JUVENILE ADMIN	1,625	0.187786	4,772		4,772	259	5,031
504000 JUVENILE GRANTS	929	0.107356	2,728		2,728	143	2,871
505000 STATE HIGH-RISK PREVENT	2,934	0.339054	8,620		8,620	473	9,093
551000 COMMUNITY CORRECTIONS	41,090	4.748379	120,784		120,784	6,798	127,582
551500 LOL COMM CORRECTIONS	17,174	1.984635	50,479		50,479	2,837	53,316
601000 LONG RANGE PLANNING	6,251	0.722368	18,372		18,372	1,024	19,396
602000 CURRENT PLANNING	5,374	0.621022	15,791		15,791	880	16,671
602000 BUILDING SERVICES	10,379	1.199402	30,505		30,505	1,709	32,214
603000 ENGINEERING	388	0.044837	1,139		1,139	57	1,196
603000 SURVEY PUBLIC LAND CNR	129	0.014907	378		378	17	395
603000 SURVEY	1,680	0.194142	4,934		4,934	268	5,202
604000 LUT ADMINISTRATION	5,805	0.670828	17,060		17,060	945	18,005
651000 HOUSING SERVICES	6,815	0.787544	20,030		20,030	1,118	21,148
701000 EMERGENCY MEDICAL SVCS	445	0.051424	1,307		1,307	65	1,372
703000 PUBLIC HEALTH	35,930	4.152087	105,614		105,614	5,940	111,554
704000 HHS ADMINISTRATION	2,254	0.260473	6,622		6,622	363	6,985
705000 CHILDREN & FAMILY SVCS	1,236	0.142833	3,631		3,631	195	3,826
706000 HUMAN SERVICES	3,821	0.441556	11,224		11,224	620	11,844
706500 Developmental Disabilities Servc	6,078	0.702376	17,863		17,863	992	18,855
708500 HEALTH SHARE OREGON	7,209	0.833075	21,188		21,188	1,183	22,371
708900 MH URGENT CARE CTR	10,239	1.183223	30,094		30,094	1,688	31,782

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
709000 ANIMAL SERVICES	8,967	1.036231	26,356		26,356	1,469	27,825
751000 VETERANS SERVICES	2,813	0.325072	8,264		8,264	454	8,718
752000 AGENCY ON AGING	2,812	0.324956	8,261		8,261	454	8,715
801000 WASH CO JUSTICE COURT	4,377	0.505808	12,864		12,864	710	13,574
851000 LAW LIBRARY	3,759	0.434392	11,044		11,044	610	11,654
901000 COMMUNITY DEVELOPMENT	1,513	0.174843	4,444		4,444	240	4,684
902000 HOME FUND	320	0.036979	937		937	45	982
903000 AIR QUALITY	311	0.035939	911		911	44	955
951000 AGRICULTURE	6,570	0.759232	19,312		19,312	1,079	20,391
971000 COOP LIBRARY SERVICES	11,067	1.278907	32,528		32,528	1,829	34,357
971015 WEST SLOPE LIBRARY	1,000	0.115560	2,934		2,934	156	3,090
STATE COURTS	76,922	8.889141	226,111		226,111	12,748	238,859
VISION ACTION NETWORK	804	0.092911	2,360		2,360	124	2,484
WCCCA (911 Center)	344	0.039753	1,009		1,009	50	1,059
<b>Schedule .4 Total for UTILITIES</b>	<b>865,348</b>	<b>100.000000</b>	<b>2,543,646</b>		<b>2,543,646</b>	<b>133,302</b>	<b>2,676,948</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 353500 FACILITIES MANAGEMENT**

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
101000 BOARD OF COMMIS	20,810	12,417	4,019	956	3,418
151000 ADMIN OFFICE	102,217	60,982	19,746	4,699	16,790
201000 COUNTY COUNSEL	93,485	55,773	18,059	4,296	15,357
251000 COUNTY AUDITOR	24,926	14,873	4,816	1,145	4,092
301000 ELECTIONS	329,900	196,724	63,848	15,143	54,185
302000 ASSESSMENT & TAXATION	391,069	233,996	70,343	22,266	64,464
311000 DEI	13,997	8,355	2,704	641	2,297
321000 COUNTY EMERGENCY MGMT	49,861	29,752	9,629	2,288	8,192
351010 SS-ADMIN	47,429	28,298	9,160	2,179	7,792
351500 FINANCIAL MGMT	84,537	50,435	16,328	3,886	13,888
352000 HUMAN RESOURCE	98,315	58,658	18,991	4,517	16,149
352500 INFO TECHNOLOGY SVCS	276,186	168,559	54,584	12,987	40,056
353000 PURCHASING	16,795	10,165	2,454	1,379	2,797
353500 FACILITIES MANAGEMENT	297,786	178,783	51,230	18,534	49,239
354000 FLEET MANAGEMENT	44,983	33,683	8,719	2,581	0
354500 INTERNAL SERVICES	114,390	68,228	22,135	5,245	18,782
356005 PARKS	37,973	32,243	5,730	0	0
356010 METZGER PARK	58,299	44,025	14,274	0	0
357500 RISK MANAGEMENT	31,377	18,726	6,069	1,432	5,150
401000 SHERIFF'S OFFICE ADMIN	547,526	326,490	105,951	25,149	89,936
401000 LOL - S.O. ADMIN	176,440	105,229	34,147	8,095	28,969
402000 LAW ENF SVCS	1,077,486	667,444	173,792	52,903	183,347
402000 DISTRICT PATROL	513,446	333,300	62,667	25,668	91,811
402000 LOL - LAW ENF SVCS	217,538	141,540	25,356	11,654	38,988
403000 JAIL	3,917,063	2,875,087	27,007	222,305	792,664
403000 JAIL COMMISSARY	2,800	2,073	0	160	567
403000 LOL - JAIL	315,949	232,555	1,421	17,904	64,069
403500 JAIL HEALTH CARE	2,675	1,982	0	151	542
451000 DISTRICT ATTORNEY	519,868	310,000	100,605	23,877	85,386
451000 LOL-DISTRICT ATTORNEY	111,677	66,617	21,605	5,117	18,338
501000 JUVENILE	321,613	204,161	45,498	15,715	56,239
501000 LOL-JUVENILE	21,910	13,078	4,238	999	3,595
502000 CONCILIATION PROGRAM	10,943	6,536	2,115	499	1,793
503000 JUVENILE ADMIN	30,656	18,295	5,930	1,400	5,031
504000 JUVENILE GRANTS	17,514	10,457	3,386	800	2,871
505000 STATE HIGH-RISK PREVENT	55,400	33,055	10,717	2,535	9,093
551000 COMMUNITY CORRECTIONS	942,801	623,111	144,099	48,009	127,582
551500 LOL COMM CORRECTIONS	428,741	293,879	58,913	22,633	53,316
601000 LONG RANGE PLANNING	118,108	70,444	22,852	5,416	19,396
602000 CURRENT PLANNING	101,533	60,562	19,647	4,653	16,671
602000 BUILDING SERVICES	196,134	116,967	37,955	8,998	32,214
603000 ENGINEERING	166,749	118,132	38,332	9,089	1,196
603000 SURVEY PUBLIC LAND CNR	10,247	7,040	2,275	537	395
603000 SURVEY	31,699	18,917	6,131	1,449	5,202
604000 LUT ADMINISTRATION	120,555	73,183	23,741	5,626	18,005
605000 CAPITAL PROJECT MGMT	156,873	111,939	36,323	8,611	0
606000 LUT OPS & MAINT	343,299	253,798	66,257	23,244	0
651000 HOUSING SERVICES	129,908	76,804	24,364	7,592	21,148
701000 EMERGENCY MEDICAL SVCS	8,370	5,002	1,615	381	1,372
703000 PUBLIC HEALTH	679,143	404,971	131,423	31,195	111,554
704000 HHS ADMINISTRATION	42,544	25,389	8,226	1,944	6,985
705000 CHILDREN & FAMILY SVCS	23,306	13,911	4,504	1,065	3,826

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 353500 FACILITIES MANAGEMENT**

Receiving Department	Total	OPS & MAINTENANCE	JANITORIAL	GROUNDS MAINT	UTILITIES
706000 HUMAN SERVICES	92,812	62,228	13,959	4,781	11,844
706500 Developmental Disabilities Servic	114,843	68,499	22,223	5,266	18,855
708500 HEALTH SHARE OREGON	136,210	81,238	26,355	6,246	22,371
708900 MH URGENT CARE CTR	193,490	115,388	37,443	8,877	31,782
709000 ANIMAL SERVICES	139,163	101,063	2,501	7,774	27,825
751000 VETERANS SERVICES	53,116	31,692	10,277	2,429	8,718
752000 AGENCY ON AGING	53,099	31,681	10,274	2,429	8,715
801000 WASH CO JUSTICE COURT	82,676	49,320	15,992	3,790	13,574
851000 LAW LIBRARY	61,382	42,358	4,115	3,255	11,654
901000 COMMUNITY DEVELOPMENT	28,537	17,032	5,518	1,303	4,684
902000 HOME FUND	6,009	3,595	1,160	272	982
903000 AIR QUALITY	5,843	3,494	1,129	265	955
951000 AGRICULTURE	124,135	74,037	24,017	5,690	20,391
961000 WATERMASTER	28,559	20,390	6,608	1,561	0
971000 COOP LIBRARY SERVICES	209,141	124,720	40,474	9,590	34,357
971015 WEST SLOPE LIBRARY	18,850	11,254	3,647	859	3,090
984000 EVENT CENTER OPS	219,178	130,516	0	88,662	0
STATE COURTS	1,551,082	956,379	282,146	73,698	238,859
VISION ACTION NETWORK	15,143	9,042	2,925	692	2,484
WCCCA (911 Center)	5,214	3,863	0	292	1,059
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>16,633,331</b>	<b>10,864,412</b>	<b>2,164,693</b>	<b>927,278</b>	<b>2,676,948</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .1 - Nature and Extent of Services**  
**For Department 357500 RISK MANAGEMENT**

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

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

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 357500 RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	967,591			967,591
Deductions:				
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
101000 BOARD OF COMMIS	1,126	1,621	2,747	
151000 ADMIN OFFICE	6,103	1,005	7,108	
201000 COUNTY COUNSEL	30,901	3,949	34,850	
251000 COUNTY AUDITOR	1,545	183	1,728	
311000 DEI	1,442	186	1,628	
321000 COUNTY EMERGENCY MGMT	2,256	497	2,753	
351010 SS-ADMIN	21,579	3,489	25,068	
351500 FINANCIAL MGMT	5,592	684	6,276	
352000 HUMAN RESOURCE	10,812	1,426	12,238	
352500 INFO TECHNOLOGY SVCS	59,010	5,863	64,873	
353000 PURCHASING	7,567	630	8,197	
353500 FACILITIES MANAGEMENT	29,736	1,641	31,377	
357010 LIABILITY INSUR		7,510	7,510	
BUILDING DEPRECIATION		4,666	4,666	
Total Allocated Additions:	<u>177,669</u>	<u>33,350</u>	211,019	211,019
Total To Be Allocated:	<u>1,145,260</u>	<u>33,350</u>		<u>1,178,610</u>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 357500 RISK MANAGEMENT**

	Total	G&A	LIABILITY	WORKERS COMP
<b>Other Expense &amp; Cost</b>				
PERSONNEL SERVICES	946,704	0	520,687	426,017
MATERIALS & SERVICES	18,887	0	10,388	8,499
INTERFUND EXPENSES	2,000	0	1,100	900
*CAPITAL OUTLAY	0	0	0	0
LESS REVENUE	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	967,591			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	967,591	0	532,175	435,416
<b>Allocation Step 1</b>				
Inbound - All Others	177,669	177,669	0	0
Reallocate Admin Costs		(177,669)	97,718	79,951
Unallocated Costs	0	0	0	0
1st Allocation	1,145,260	0	629,893	515,367
<b>Allocation Step 2</b>				
Inbound - All Others	33,350	33,350	0	0
Reallocate Admin Costs		(33,350)	18,345	15,005
Unallocated Costs	0	0	0	0
2nd Allocation	33,350	0	18,345	15,005
<b>Total For 357500 RISK MANAGEMENT</b>				
Schedule .3 Total	1,178,610	0	648,238	530,372

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 357500 RISK MANAGEMENT**

Activity - LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
357010 LIABILITY INSUR	100	100.000000	629,893		629,893	18,345	648,238
Schedule .4 Total for LIABILITY	100	100.000000	629,893		629,893	18,345	648,238

Allocation Basis: Direct Allocation To Liability & Casualty Ins

Allocation Source: Cost Plan

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 357500 RISK MANAGEMENT**

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
357010 WORKERS COMP INSURANCE	100	100.000000	515,367		515,367	15,005	530,372
Schedule .4 Total for WORKERS COMP	100	100.000000	515,367		515,367	15,005	530,372

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 357500 RISK MANAGEMENT**

Receiving Department	Total	LIABILITY	WORKERS COMP
357010 LIABILITY INSUR	648,238	648,238	0
357010 WORKERS COMP INSURANCE	530,372	0	530,372
Direct Bill	0	0	0
Total	1,178,610	648,238	530,372

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 357010 LIABILITY INSUR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,035,430			6,035,430
Inbound Costs:				
201000 COUNTY COUNSEL	902,601	115,943	1,018,544	
351500 FINANCIAL MGMT	1,582	187	1,769	
353000 PURCHASING	3,477	264	3,741	
357500 RISK MANAGEMENT	629,893	18,345	648,238	
Total Allocated Additions:	<u>1,537,553</u>	<u>134,739</u>	1,672,292	1,672,292
Total To Be Allocated:	<u>7,572,983</u>	<u>134,739</u>		<u>7,707,722</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 357010 LIABILITY INSUR**

	Total	G&A	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
<b>Other Expense &amp; Cost</b>					
General Liability	3,788,216	0	3,788,216	0	0
Real Property	774,928	0	0	774,928	0
Auto Insurance	1,472,286	0	0	0	1,472,286
<b>Departmental Total</b>					
Expenditures Per Financial Statement	6,035,430				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	6,035,430	0	3,788,216	774,928	1,472,286
<b>Allocation Step 1</b>					
Inbound - All Others	1,537,553	1,537,553	0	0	0
Reallocate Admin Costs		(1,537,553)	965,069	197,415	375,069
Unallocated Costs	0	0	0	0	0
1st Allocation	7,572,983	0	4,753,285	972,343	1,847,355
<b>Allocation Step 2</b>					
Inbound - All Others	134,739	134,739	0	0	0
Reallocate Admin Costs		(134,739)	84,571	17,301	32,867
Unallocated Costs	0	0	0	0	0
2nd Allocation	134,739	0	84,571	17,301	32,867
<b>Total For 357010 LIABILITY INSUR</b>					
Schedule .3 Total	7,707,722	0	4,837,856	989,644	1,880,222

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	18.00	0.179982	8,553		8,553		8,553
151000 ADMIN OFFICE	44.00	0.439956	20,912		20,912		20,912
201000 COUNTY COUNSEL	35.00	0.349965	16,633		16,633		16,633
251000 COUNTY AUDITOR	8.00	0.079992	3,801		3,801		3,801
301000 ELECTIONS	25.00	0.249975	11,881		11,881	230	12,111
302000 ASSESSMENT & TAXATION	196.00	1.959804	93,156		93,156	1,832	94,988
311000 DEI	20.00	0.199980	9,506		9,506		9,506
321000 COUNTY EMERGENCY MGMT	13.00	0.129987	6,178		6,178		6,178
351010 SS-ADMIN	14.00	0.139986	6,653		6,653		6,653
351500 FINANCIAL MGMT	37.00	0.369963	17,584		17,584		17,584
352000 HUMAN RESOURCE	194.00	1.939806	92,203		92,203		92,203
352500 INFO TECHNOLOGY SVCS	221.00	2.209779	105,034		105,034		105,034
353000 PURCHASING	10.00	0.099990	4,753		4,753		4,753
353500 FACILITIES MANAGEMENT	341.00	3.409659	162,069		162,069		162,069
354000 FLEET MANAGEMENT	58.00	0.579942	27,567		27,567	540	28,107
354500 INTERNAL SERVICES	19.00	0.189981	9,033		9,033	176	9,209
356005 PARKS	48.00	0.479952	22,815		22,815	446	23,261
356010 METZGER PARK	6.00	0.059994	2,850		2,850	56	2,906
357500 RISK MANAGEMENT	12.00	0.119988	5,703		5,703		5,703
401000 SHERIFF'S OFFICE ADMIN	122.00	1.219878	57,984		57,984	1,140	59,124
401000 LOL - S.O. ADMIN	58.00	0.579942	27,567		27,567	540	28,107
402000 LAW ENF SVCS	1,036.00	10.358964	492,387		492,387	9,698	502,085
402000 DISTRICT PATROL	1,195.00	11.948806	568,023		568,023	11,293	579,316
402000 LOL - LAW ENF SVCS	523.00	5.229477	248,570		248,570	4,892	253,462
403000 JAIL	1,145.00	11.448855	544,191		544,191	10,716	554,907
403000 JAIL COMMISSARY	2.00	0.019998	950		950	17	967
403000 LOL - JAIL	119.00	1.189881	56,559		56,559	1,112	57,671
451000 DISTRICT ATTORNEY	212.00	2.119788	100,759		100,759	1,985	102,744
451000 LOL-DISTRICT ATTORNEY	55.00	0.549945	26,140		26,140	512	26,652
501000 JUVENILE	82.00	0.819918	38,973		38,973	765	39,738
501000 LOL-JUVENILE	21.00	0.209979	9,979		9,979	196	10,175
502000 CONCILIATION PROGRAM	9.00	0.089991	4,278		4,278	82	4,360
503000 JUVENILE ADMIN	27.00	0.269973	12,829		12,829	251	13,080
504000 JUVENILE GRANTS	10.00	0.099990	4,753		4,753	91	4,844
505000 STATE HIGH-RISK PREVENT	23.00	0.229977	10,931		10,931	215	11,146
551000 COMMUNITY CORRECTIONS	622.00	6.219378	295,620		295,620	5,821	301,441
551500 LOL COMM CORRECTIONS	153.00	1.529847	72,719		72,719	1,432	74,151
601000 LONG RANGE PLANNING	52.00	0.519948	24,713		24,713	485	25,198
602000 CURRENT PLANNING	38.00	0.379962	18,059		18,059	353	18,412
602000 BUILDING SERVICES	448.00	4.479552	212,924		212,924	4,191	217,115
603000 ENGINEERING	373.00	3.729627	177,279		177,279	3,488	180,767
603000 SURVEY PUBLIC LAND CNR	31.00	0.309969	14,731		14,731	287	15,018
603000 SURVEY	36.00	0.359964	17,108		17,108	336	17,444
604000 LUT ADMINISTRATION	53.00	0.529947	25,190		25,190	494	25,684
605000 CAPITAL PROJECT MGMT	101.00	1.009899	48,001		48,001	946	48,947
606000 LUT OPS & MAINT	870.00	8.699130	413,491		413,491	8,143	421,634
651000 HOUSING SERVICES	125.00	1.249875	59,410		59,410	1,168	60,578
701000 EMERGENCY MEDICAL SVCS	9.00	0.089991	4,278		4,278	82	4,360
703000 PUBLIC HEALTH	378.00	3.779622	179,655		179,655	3,535	183,190
704000 HHS ADMINISTRATION	30.00	0.299970	14,258		14,258	279	14,537
705000 CHILDREN & FAMILY SVCS	18.00	0.179982	8,553		8,553	167	8,720
706000 HUMAN SERVICES	105.00	1.049895	49,902		49,902	981	50,883



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 357010 LIABILITY INSUR**

Activity - GEN LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
706500 Developmental Disabilities Serv	158.00	1.579842	75,095		75,095	1,478	76,573
708500 HEALTH SHARE OREGON	9.00	0.089991	4,278		4,278	82	4,360
708700 COORDINATED CARE ORG	59.00	0.589941	28,042		28,042	551	28,593
709000 ANIMAL SERVICES	50.00	0.499950	23,766		23,766	469	24,235
751000 VETERANS SERVICES	27.00	0.269973	12,829		12,829	251	13,080
752000 AGENCY ON AGING	38.00	0.379962	18,059		18,059	353	18,412
801000 WASH CO JUSTICE COURT	16.00	0.159984	7,605		7,605	148	7,753
851000 LAW LIBRARY	6.00	0.059994	2,850		2,850	56	2,906
901000 COMMUNITY DEVELOPMENT	34.00	0.339966	16,160		16,160	316	16,476
902000 HOME FUND	27.00	0.269973	12,829		12,829	251	13,080
903000 AIR QUALITY	10.00	0.099990	4,753		4,753	91	4,844
961000 WATERMASTER	3.00	0.029997	1,425		1,425	25	1,450
971000 COOP LIBRARY SERVICES	99.00	0.989901	47,052		47,052	925	47,977
971015 WEST SLOPE LIBRARY	19.00	0.189981	9,033		9,033	176	9,209
981000 FAIR COMPLEX	33.00	0.329967	15,683		15,683	306	15,989
984000 EVENT CENTER OPS	13.00	0.129987	6,178		6,178	120	6,298
<b>Schedule .4 Total for GEN LIABILITY</b>	<b>10,001.00</b>	<b>100.000000</b>	<b>4,753,285</b>		<b>4,753,285</b>	<b>84,571</b>	<b>4,837,856</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.116368	1,132		1,132		1,132
151000 ADMIN OFFICE	5,714	0.571244	5,555		5,555		5,555
201000 COUNTY COUNSEL	5,226	0.522457	5,082		5,082		5,082
251000 COUNTY AUDITOR	1,394	0.139362	1,356		1,356		1,356
301000 ELECTIONS	17,454	1.744924	16,966		16,966	321	17,287
302000 ASSESSMENT & TAXATION	20,761	2.075533	20,178		20,178	384	20,562
311000 DEI	783	0.078279	759		759		759
321000 COUNTY EMERGENCY MGMT	2,788	0.278724	2,707		2,707		2,707
351010 SS-ADMIN	2,652	0.265128	2,576		2,576		2,576
351500 FINANCIAL MGMT	4,726	0.472471	4,595		4,595		4,595
352000 HUMAN RESOURCE	5,496	0.549450	5,344		5,344		5,344
352500 INFO TECHNOLOGY SVCS	15,794	1.578969	15,352		15,352		15,352
353000 PURCHASING	953	0.095274	925		925		925
353500 FACILITIES MANAGEMENT	16,752	1.674743	16,283		16,283		16,283
354000 FLEET MANAGEMENT	2,989	0.298818	2,903		2,903	55	2,958
354500 INTERNAL SERVICES	6,054	0.605235	5,887		5,887	110	5,997
356005 PARKS	12,000	1.199672	11,664		11,664	221	11,885
356010 METZGER PARK	3,907	0.390593	3,798		3,798	71	3,869
357500 RISK MANAGEMENT	1,663	0.166255	1,616		1,616		1,616
401000 SHERIFF'S OFFICE ADMIN	28,967	2.895909	28,158		28,158	533	28,691
401000 LOL - S.O. ADMIN	9,337	0.933445	9,078		9,078	171	9,249
402000 LAW ENF SVCS	59,218	5.920184	57,562		57,562	1,095	58,657
402000 DISTRICT PATROL	29,571	2.956293	28,746		28,746	546	29,292
402000 LOL - LAW ENF SVCS	12,559	1.255557	12,206		12,206	229	12,435
403000 JAIL	255,031	25.496141	247,960		247,960	4,819	252,779
403000 JAIL COMMISSARY	185	0.018495	178		178	2	180
403000 LOL - JAIL	20,633	2.062737	20,055		20,055	382	20,437
403500 JAIL HEALTH CARE	177	0.017695	170		170	2	172
451000 DISTRICT ATTORNEY	27,504	2.749649	26,735		26,735	505	27,240
451000 LOL-DISTRICT ATTORNEY	5,911	0.590939	5,747		5,747	108	5,855
501000 JUVENILE	18,114	1.810906	17,607		17,607	333	17,940
501000 LOL-JUVENILE	1,162	0.116168	1,129		1,129	19	1,148
502000 CONCILIATION PROGRAM	581	0.058084	562		562	7	569
503000 JUVENILE ADMIN	1,625	0.162456	1,580		1,580	27	1,607
504000 JUVENILE GRANTS	929	0.092875	902		902	16	918
505000 STATE HIGH-RISK PREVENT	2,934	0.293320	2,850		2,850	55	2,905
551000 COMMUNITY CORRECTIONS	55,285	5.526991	53,740		53,740	1,021	54,761
551500 LOL COMM CORRECTIONS	26,074	2.606688	25,344		25,344	481	25,825
601000 LONG RANGE PLANNING	6,251	0.624929	6,078		6,078	115	6,193
602000 CURRENT PLANNING	5,374	0.537253	5,224		5,224	97	5,321
602000 BUILDING SERVICES	10,379	1.037617	10,088		10,088	192	10,280
603000 ENGINEERING	10,482	1.047914	10,187		10,187	193	10,380
603000 SURVEY PUBLIC LAND CNR	626	0.062583	606		606	8	614
603000 SURVEY	1,680	0.167954	1,633		1,633	28	1,661
604000 LUT ADMINISTRATION	6,494	0.649223	6,315		6,315	119	6,434
605000 CAPITAL PROJECT MGMT	9,933	0.993029	9,656		9,656	183	9,839
606000 LUT OPS & MAINT	22,519	2.251285	21,889		21,889	417	22,306
651000 HOUSING SERVICES	6,815	0.681314	6,625		6,625	124	6,749
701000 EMERGENCY MEDICAL SVCS	445	0.044488	431		431	6	437
703000 PUBLIC HEALTH	35,930	3.592019	34,924		34,924	661	35,585
704000 HHS ADMINISTRATION	2,254	0.225338	2,189		2,189	41	2,230
705000 CHILDREN & FAMILY SVCS	1,236	0.123566	1,201		1,201	21	1,222

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
706000 HUMAN SERVICES	5,521	0.551949	5,368		5,368	99	5,467
706500 Developmental Disabilities Serv	6,078	0.607634	5,910		5,910	111	6,021
708500 HEALTH SHARE OREGON	7,209	0.720703	7,008		7,008	134	7,142
708900 MH URGENT CARE CTR	10,239	1.023621	9,952		9,952	188	10,140
709000 ANIMAL SERVICES	8,967	0.896455	8,717		8,717	165	8,882
751000 VETERANS SERVICES	2,813	0.281223	2,732		2,732	52	2,784
752000 AGENCY ON AGING	2,812	0.281123	2,732		2,732	52	2,784
801000 WASH CO JUSTICE COURT	4,377	0.437581	4,254		4,254	78	4,332
851000 LAW LIBRARY	3,759	0.375797	3,652		3,652	67	3,719
901000 COMMUNITY DEVELOPMENT	1,513	0.151259	1,469		1,469	25	1,494
902000 HOME FUND	320	0.031991	311		311	3	314
903000 AIR QUALITY	311	0.031092	302		302	3	305
951000 AGRICULTURE	6,570	0.656821	6,389		6,389	120	6,509
961000 WATERMASTER	1,810	0.180951	1,757		1,757	30	1,787
971000 COOP LIBRARY SERVICES	11,067	1.106398	10,756		10,756	203	10,959
971015 WEST SLOPE LIBRARY	6,142	0.614032	5,972		5,972	112	6,084
981000 FAIR COMPLEX	18,698	1.869290	18,174		18,174	343	18,517
984000 EVENT CENTER OPS	11,581	1.157784	11,258		11,258	214	11,472
STATE COURTS	84,853	8.482984	82,483		82,483	1,568	84,051
VISION ACTION NETWORK	804	0.080378	780		780	12	792
WCCCA (911 Center)	344	0.034391	334		334	4	338
<b>Schedule .4 Total for REAL PROPERTY</b>	<b>1,000,273</b>	<b>100.000000</b>	<b>972,343</b>		<b>972,343</b>	<b>17,301</b>	<b>989,644</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.010410	191		191		191
151000 ADMIN OFFICE	150	0.010410	191		191		191
201000 COUNTY COUNSEL	150	0.010410	191		191		191
301000 ELECTIONS	150	0.010410	191		191	2	193
302000 ASSESSMENT & TAXATION	150	0.010410	191		191	2	193
311000 DEI	150	0.010410	191		191		191
321000 COUNTY EMERGENCY MGMT	2,187	0.151777	2,802		2,802		2,802
351010 SS-ADMIN	150	0.010410	191		191		191
351500 FINANCIAL MGMT	150	0.010410	191		191		191
352000 HUMAN RESOURCE	150	0.010410	191		191		191
352500 INFO TECHNOLOGY SVCS	1,904	0.132137	2,438		2,438		2,438
353000 PURCHASING	150	0.010410	191		191		191
353500 FACILITIES MANAGEMENT	22,779	1.580858	29,204		29,204		29,204
354000 FLEET MANAGEMENT	1,921	0.133317	2,461		2,461	44	2,505
354500 INTERNAL SERVICES	3,423	0.237556	4,390		4,390	76	4,466
356005 PARKS	14,680	1.018789	18,819		18,819	340	19,159
357500 RISK MANAGEMENT	150	0.010410	191		191		191
401000 SHERIFF'S OFFICE ADMIN	6,948	0.482190	8,908		8,908	162	9,070
401000 LOL - S.O. ADMIN	7,468	0.518278	9,576		9,576	172	9,748
402000 LAW ENF SVCS	292,126	20.273491	374,521		374,521	6,791	381,312
402000 DISTRICT PATROL	328,740	22.814496	421,526		421,526	7,713	429,239
402000 LOL - LAW ENF SVCS	156,875	10.887096	201,123		201,123	3,652	204,775
403000 JAIL	20,625	1.431371	26,439		26,439	477	26,916
403000 LOL - JAIL	1,763	0.122352	2,258		2,258	39	2,297
406065 CORNELIUS LAW ENF SVCS	150	0.010410	191		191	2	193
409000 FORFEITURES	19,392	1.345801	24,861		24,861	448	25,309
451000 DISTRICT ATTORNEY	225	0.015615	287		287	3	290
501000 JUVENILE	41,315	2.867253	52,967		52,967	963	53,930
503000 JUVENILE ADMIN	150	0.010410	191		191	2	193
504000 JUVENILE GRANTS	1,018	0.070649	1,307		1,307	22	1,329
505000 STATE HIGH-RISK PREVENT	150	0.010410	191		191	2	193
551000 COMMUNITY CORRECTIONS	10,458	0.725783	13,409		13,409	242	13,651
601000 LONG RANGE PLANNING	831	0.057671	1,065		1,065	18	1,083
602000 CURRENT PLANNING	1,016	0.070510	1,304		1,304	22	1,326
602000 BUILDING SERVICES	77,356	5.368492	99,174		99,174	1,798	100,972
603000 ENGINEERING	50,373	3.495877	64,582		64,582	1,168	65,750
603000 SURVEY PUBLIC LAND CNR	2,221	0.154137	2,845		2,845	51	2,896
604000 LUT ADMINISTRATION	455	0.031577	580		580	7	587
605000 CAPITAL PROJECT MGMT	35,888	2.490621	46,007		46,007	834	46,841
606000 LUT OPS & MAINT	243,356	16.888862	311,997		311,997	5,659	317,656
651000 HOUSING SERVICES	150	0.010410	191		191	2	193
701000 EMERGENCY MEDICAL SVCS	150	0.010410	191		191	2	193
703000 PUBLIC HEALTH	38,707	2.686259	49,622		49,622	901	50,523
704000 HHS ADMINISTRATION	547	0.037962	699		699	10	709
705000 CHILDREN & FAMILY SVCS	150	0.010410	191		191	2	193
706000 HUMAN SERVICES	7,022	0.487326	9,005		9,005	164	9,169
706500 Developmental Disabilities Servc	150	0.010410	191		191	2	193
708500 HEALTH SHARE OREGON	150	0.010410	191		191	2	193
709000 ANIMAL SERVICES	25,329	1.757828	32,472		32,472	589	33,061
751000 VETERANS SERVICES	150	0.010410	191		191	2	193
752000 AGENCY ON AGING	150	0.010410	191		191	2	193

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 357010 LIABILITY INSUR**

Activity - AUTO INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
851000 LAW LIBRARY	150	0.010410	191		191	2	193
901000 COMMUNITY DEVELOPMENT	1,654	0.114787	2,119		2,119	38	2,157
961000 WATERMASTER	1,956	0.135746	2,507		2,507	44	2,551
971000 COOP LIBRARY SERVICES	15,477	1.074101	19,840		19,840	358	20,198
981000 FAIR COMPLEX	1,591	0.110415	2,039		2,039	36	2,075
Schedule .4 Total for AUTO INSURANCE	1,440,926	100.000000	1,847,355		1,847,355	32,867	1,880,222

Allocation Basis: Based On Reported Losses And Milages  
Allocation Source: Risk Services Admin

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 357010 LIABILITY INSUR**

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
101000 BOARD OF COMMIS	9,876	8,553	1,132	191
151000 ADMIN OFFICE	26,658	20,912	5,555	191
201000 COUNTY COUNSEL	21,906	16,633	5,082	191
251000 COUNTY AUDITOR	5,157	3,801	1,356	0
301000 ELECTIONS	29,591	12,111	17,287	193
302000 ASSESSMENT & TAXATION	115,743	94,988	20,562	193
311000 DEI	10,456	9,506	759	191
321000 COUNTY EMERGENCY MGMT	11,687	6,178	2,707	2,802
351010 SS-ADMIN	9,420	6,653	2,576	191
351500 FINANCIAL MGMT	22,370	17,584	4,595	191
352000 HUMAN RESOURCE	97,738	92,203	5,344	191
352500 INFO TECHNOLOGY SVCS	122,824	105,034	15,352	2,438
353000 PURCHASING	5,869	4,753	925	191
353500 FACILITIES MANAGEMENT	207,556	162,069	16,283	29,204
354000 FLEET MANAGEMENT	33,570	28,107	2,958	2,505
354500 INTERNAL SERVICES	19,672	9,209	5,997	4,466
356005 PARKS	54,305	23,261	11,885	19,159
356010 METZGER PARK	6,775	2,906	3,869	0
357500 RISK MANAGEMENT	7,510	5,703	1,616	191
401000 SHERIFF'S OFFICE ADMIN	96,885	59,124	28,691	9,070
401000 LOL - S.O. ADMIN	47,104	28,107	9,249	9,748
402000 LAW ENF SVCS	942,054	502,085	58,657	381,312
402000 DISTRICT PATROL	1,037,847	579,316	29,292	429,239
402000 LOL - LAW ENF SVCS	470,672	253,462	12,435	204,775
403000 JAIL	834,602	554,907	252,779	26,916
403000 JAIL COMMISSARY	1,147	967	180	0
403000 LOL - JAIL	80,405	57,671	20,437	2,297
403500 JAIL HEALTH CARE	172	0	172	0
406065 CORNELIUS LAW ENF SVCS	193	0	0	193
409000 FORFEITURES	25,309	0	0	25,309
451000 DISTRICT ATTORNEY	130,274	102,744	27,240	290
451000 LOL-DISTRICT ATTORNEY	32,507	26,652	5,855	0
501000 JUVENILE	111,608	39,738	17,940	53,930
501000 LOL-JUVENILE	11,323	10,175	1,148	0
502000 CONCILIATION PROGRAM	4,929	4,360	569	0
503000 JUVENILE ADMIN	14,880	13,080	1,607	193
504000 JUVENILE GRANTS	7,091	4,844	918	1,329
505000 STATE HIGH-RISK PREVENT	14,244	11,146	2,905	193
551000 COMMUNITY CORRECTIONS	369,853	301,441	54,761	13,651
551500 LOL COMM CORRECTIONS	99,976	74,151	25,825	0
601000 LONG RANGE PLANNING	32,474	25,198	6,193	1,083
602000 CURRENT PLANNING	25,059	18,412	5,321	1,326
602000 BUILDING SERVICES	328,367	217,115	10,280	100,972
603000 ENGINEERING	256,897	180,767	10,380	65,750
603000 SURVEY PUBLIC LAND CNR	18,528	15,018	614	2,896
603000 SURVEY	19,105	17,444	1,661	0
604000 LUT ADMINISTRATION	32,705	25,684	6,434	587
605000 CAPITAL PROJECT MGMT	105,627	48,947	9,839	46,841
606000 LUT OPS & MAINT	761,596	421,634	22,306	317,656
651000 HOUSING SERVICES	67,520	60,578	6,749	193
701000 EMERGENCY MEDICAL SVCS	4,990	4,360	437	193
703000 PUBLIC HEALTH	269,298	183,190	35,585	50,523

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 357010 LIABILITY INSUR**

Receiving Department	Total	GEN LIABILITY	REAL PROPERTY	AUTO INSURANCE
704000 HHS ADMINISTRATION	17,476	14,537	2,230	709
705000 CHILDREN & FAMILY SVCS	10,135	8,720	1,222	193
706000 HUMAN SERVICES	65,519	50,883	5,467	9,169
706500 Developmental Disabilities Servic	82,787	76,573	6,021	193
708500 HEALTH SHARE OREGON	11,695	4,360	7,142	193
708700 COORDINATED CARE ORG	28,593	28,593	0	0
708900 MH URGENT CARE CTR	10,140	0	10,140	0
709000 ANIMAL SERVICES	66,178	24,235	8,882	33,061
751000 VETERANS SERVICES	16,057	13,080	2,784	193
752000 AGENCY ON AGING	21,389	18,412	2,784	193
801000 WASH CO JUSTICE COURT	12,085	7,753	4,332	0
851000 LAW LIBRARY	6,818	2,906	3,719	193
901000 COMMUNITY DEVELOPMENT	20,127	16,476	1,494	2,157
902000 HOME FUND	13,394	13,080	314	0
903000 AIR QUALITY	5,149	4,844	305	0
951000 AGRICULTURE	6,509	0	6,509	0
961000 WATERMASTER	5,788	1,450	1,787	2,551
971000 COOP LIBRARY SERVICES	79,134	47,977	10,959	20,198
971015 WEST SLOPE LIBRARY	15,293	9,209	6,084	0
981000 FAIR COMPLEX	36,581	15,989	18,517	2,075
984000 EVENT CENTER OPS	17,770	6,298	11,472	0
STATE COURTS	84,051	0	84,051	0
VISION ACTION NETWORK	792	0	792	0
WCCCA (911 Center)	338	0	338	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>7,707,722</b>	<b>4,837,856</b>	<b>989,644</b>	<b>1,880,222</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 401000 SHERIFF'S OFFICE ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,135,459			6,135,459
Deductions:				
CAPITAL OUTLAY	-104,500			
Total Deductions:	<u>-104,500</u>			<u>-104,500</u>
Inbound Costs:				
101000 BOARD OF COMMIS	6,843	9,883	16,726	
151000 ADMIN OFFICE	36,385	6,104	42,489	
201000 COUNTY COUNSEL	460,227	58,980	519,207	
251000 COUNTY AUDITOR	10,672	1,296	11,968	
311000 DEI	8,410	1,090	9,500	
321000 COUNTY EMERGENCY MGMT	13,159	2,930	16,089	
351010 SS-ADMIN	5,521	862	6,383	
351500 FINANCIAL MGMT	30,523	3,815	34,338	
352000 HUMAN RESOURCE	64,358	8,565	72,923	
352500 INFO TECHNOLOGY SVCS	377,929	37,343	415,272	
353000 PURCHASING	12,895	1,062	13,957	
353500 FACILITIES MANAGEMENT	518,238	29,288	547,526	
357010 LIABILITY INSUR	95,050	1,835	96,885	
BUILDING DEBT INTEREST		650	650	
BUILDING DEPRECIATION		84,036	84,036	
Total Allocated Additions:	<u>1,640,210</u>	<u>247,739</u>	1,887,949	1,887,949
Total To Be Allocated:	<u>7,671,169</u>	<u>247,739</u>		<u>7,918,908</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 401000 SHERIFF'S OFFICE ADMIN**

	Total	G&A	EXEC ADMIN	BUSINESS ADMIN	TRAINING
<b>Other Expense &amp; Cost</b>					
PERSONNEL SERVICES	5,560,271	0	1,549,092	1,335,577	1,196,570
MATERIALS & SERVICES	847,204	0	185,453	62,863	534,754
OTHER EXPENDITURES	29,994	0	0	0	19,997
INTERFUND EXPENSES	31,512	0	31,512	0	0
*CAPITAL OUTLAY	104,500	0	0	0	0
LESS: REVENUE	(438,022)	0	(38,020)	(362,507)	(27,508)
<b>Departmental Total</b>					
Expenditures Per Financial Statement	6,135,459				
<b>Deductions</b>					
*Total Disallowed Costs	(104,500)	0	0	0	0
<b>Functional Cost</b>	6,030,959	0	1,728,037	1,035,933	1,723,813
<b>Allocation Step 1</b>					
Inbound - All Others	1,640,210	1,640,210	0	0	0
Reallocate Admin Costs		(1,640,210)	469,970	281,739	468,813
Unallocated Costs	0	0	0	0	0
1st Allocation	7,671,169	0	2,198,007	1,317,672	2,192,626
<b>Allocation Step 2</b>					
Inbound - All Others	247,739	247,739	0	0	0
Reallocate Admin Costs		(247,739)	70,984	42,553	70,805
Unallocated Costs	0	0	0	0	0
2nd Allocation	247,739	0	70,984	42,553	70,805
<b>Total For 401000 SHERIFF'S OFFICE ADMIN</b>					
Schedule .3 Total	7,918,908	0	2,268,991	1,360,225	2,263,431

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 401000 SHERIFF'S OFFICE ADMIN**

	LAW ENFORCEMENT	PROF. STANDARDS
<hr/>		
Other Expense & Cost		
PERSONNEL SERVICES	711,159	767,873
MATERIALS & SERVICES	19,486	44,648
OTHER EXPENDITURES	0	9,997
INTERFUND EXPENSES	0	0
*CAPITAL OUTLAY	0	0
LESS: REVENUE	0	(9,987)
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	730,645	812,531
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	198,705	220,983
Unallocated Costs	0	0
1st Allocation	929,350	1,033,514
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	30,012	33,385
Unallocated Costs	0	0
2nd Allocation	30,012	33,385
Total For 401000 SHERIFF'S OFFICE ADMIN		
Schedule .3 Total	959,362	1,066,899

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 401000 SHERIFF'S OFFICE ADMIN**

Activity - EXEC ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
401000 LOL - S.O. ADMIN	3,125,128	2.711886	59,601		59,601	1,910	61,511
402000 DISTRICT PATROL	33,486,087	29.058158	638,736		638,736	20,753	659,489
402000 LOL - LAW ENF SVCS	14,753,187	12.802345	281,400		281,400	9,093	290,493
402005 GF PATROL OPERATIONS	14,163,352	12.290505	270,143		270,143	8,712	278,855
402010 GF INVESTIGATIONS	7,486,905	6.496897	142,802		142,802	4,603	147,405
402015 GF RECORDS	2,033,433	1.764548	38,779		38,779	1,247	40,026
402020 GF PUBLIC AFFAIRS	1,040,882	0.903244	19,847		19,847	628	20,475
402030 GF CIVIL	1,462,896	1.269454	27,898		27,898	887	28,785
402035 GF PERMITS	514,441	0.446415	9,813		9,813	305	10,118
402040 GF FORENSICS	547,712	0.475287	10,441		10,441	325	10,766
402045 GF EVIDENCE	534,992	0.464249	10,200		10,200	314	10,514
402050 SO Service Admin	577,042	0.500739	11,005		11,005	341	11,346
403000 JAIL	31,958,129	27.732244	609,560		609,560	19,688	629,248
403000 LOL - JAIL	3,553,979	3.084029	67,782		67,782	2,178	69,960
Schedule .4 Total for EXEC ADMIN	115,238,165	100.000000	2,198,007		2,198,007	70,984	2,268,991

Allocation Basis: SO Budgeted Appropriations  
Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	2.495840	32,883		32,883	1,047	33,930
402000 DISTRICT PATROL	151.60	25.224626	332,385		332,385	10,745	343,130
402000 LOL - LAW ENF SVCS	65.75	10.940100	144,153		144,153	4,644	148,797
402005 GF PATROL OPERATIONS	68.00	11.314476	149,084		149,084	4,804	153,888
402010 GF INVESTIGATIONS	36.00	5.990017	78,925		78,925	2,534	81,459
402015 GF RECORDS	18.65	3.103161	40,882		40,882	1,311	42,193
402020 GF PUBLIC AFFAIRS	6.50	1.081531	14,249		14,249	449	14,698
402030 GF CIVIL	11.00	1.830283	24,109		24,109	767	24,876
402035 GF PERMITS	4.75	0.790349	10,410		10,410	324	10,734
402040 GF FORENSICS	2.50	0.415973	5,476		5,476	166	5,642
402045 GF EVIDENCE	4.00	0.665557	8,769		8,769	270	9,039
402050 SO Service Admin	3.00	0.499168	6,574		6,574	201	6,775
403000 JAIL	198.75	33.069884	435,792		435,792	14,202	449,994
403000 LOL - JAIL	15.50	2.579035	33,981		33,981	1,089	35,070
<b>Schedule .4 Total for BUSINESS ADMIN</b>	<b>601.00</b>	<b>100.000000</b>	<b>1,317,672</b>		<b>1,317,672</b>	<b>42,553</b>	<b>1,360,225</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	1.360544	29,827		29,827	951	30,778
402000 DISTRICT PATROL	130.00	29.478458	646,353		646,353	20,866	667,219
402000 LOL - LAW ENF SVCS	49.00	11.111111	243,621		243,621	7,865	251,486
402005 GF PATROL OPERATIONS	68.00	15.419501	338,091		338,091	10,919	349,010
402010 GF INVESTIGATIONS	31.00	7.029478	154,122		154,122	4,963	159,085
402020 GF PUBLIC AFFAIRS	1.00	0.226757	4,966		4,966	152	5,118
402050 SO Service Admin	1.00	0.226757	4,966		4,966	152	5,118
403000 JAIL	143.00	32.426306	711,021		711,021	23,021	734,042
403000 LOL - JAIL	12.00	2.721088	59,659		59,659	1,916	61,575
Schedule .4 Total for TRAINING	441.00	100.000000	2,192,626		2,192,626	70,805	2,263,431

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 401000 SHERIFF'S OFFICE ADMIN**

Activity - LAW ENFORCEMENT TECH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
402000 DISTRICT PATROL	130.00	46.762590	434,594		434,594	14,059	448,653
402000 LOL - LAW ENF SVCS	49.00	17.625899	163,807		163,807	5,291	169,098
402005 GF PATROL OPERATIONS	68.00	24.460432	227,319		227,319	7,327	234,646
402010 GF INVESTIGATIONS	31.00	11.151079	103,630		103,630	3,335	106,965
Schedule .4 Total for LAW ENFORCEMENT TECH	278.00	100.000000	929,350		929,350	30,012	959,362

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	2.495840	25,790		25,790	821	26,611
402000 DISTRICT PATROL	151.60	25.224626	260,708		260,708	8,432	269,140
402000 LOL - LAW ENF SVCS	65.75	10.940100	113,062		113,062	3,648	116,710
402005 GF PATROL OPERATIONS	68.00	11.314476	116,937		116,937	3,770	120,707
402010 GF INVESTIGATIONS	36.00	5.990017	61,901		61,901	1,982	63,883
402015 GF RECORDS	18.65	3.103161	32,071		32,071	1,022	33,093
402020 GF PUBLIC AFFAIRS	6.50	1.081531	11,174		11,174	350	11,524
402030 GF CIVIL	11.00	1.830283	18,910		18,910	598	19,508
402035 GF PERMITS	4.75	0.790349	8,162		8,162	256	8,418
402040 GF FORENSICS	2.50	0.415973	4,292		4,292	128	4,420
402045 GF EVIDENCE	4.00	0.665557	6,874		6,874	212	7,086
402050 SO Service Admin	3.00	0.499168	5,155		5,155	159	5,314
403000 JAIL	198.75	33.069884	341,830		341,830	11,163	352,993
403000 LOL - JAIL	15.50	2.579035	26,648		26,648	844	27,492
Schedule .4 Total for PROF. STANDARDS	601.00	100.000000	1,033,514		1,033,514	33,385	1,066,899

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

Allocation Source: Adopted Budget



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	152,830	61,511	33,930	30,778	0
402000 DISTRICT PATROL	2,387,631	659,489	343,130	667,219	448,653
402000 LOL - LAW ENF SVCS	976,584	290,493	148,797	251,486	169,098
402005 GF PATROL OPERATIONS	1,137,106	278,855	153,888	349,010	234,646
402010 GF INVESTIGATIONS	558,797	147,405	81,459	159,085	106,965
402015 GF RECORDS	115,312	40,026	42,193	0	0
402020 GF PUBLIC AFFAIRS	51,815	20,475	14,698	5,118	0
402030 GF CIVIL	73,169	28,785	24,876	0	0
402035 GF PERMITS	29,270	10,118	10,734	0	0
402040 GF FORENSICS	20,828	10,766	5,642	0	0
402045 GF EVIDENCE	26,639	10,514	9,039	0	0
402050 SO Service Admin	28,553	11,346	6,775	5,118	0
403000 JAIL	2,166,277	629,248	449,994	734,042	0
403000 LOL - JAIL	194,097	69,960	35,070	61,575	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>7,918,908</b>	<b>2,268,991</b>	<b>1,360,225</b>	<b>2,263,431</b>	<b>959,362</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 401000 SHERIFF'S OFFICE ADMIN**

<u>Receiving Department</u>	<u>PROF. STANDARDS</u>
401000 LOL - S.O. ADMIN	26,611
402000 DISTRICT PATROL	269,140
402000 LOL - LAW ENF SVCS	116,710
402005 GF PATROL OPERATIONS	120,707
402010 GF INVESTIGATIONS	63,883
402015 GF RECORDS	33,093
402020 GF PUBLIC AFFAIRS	11,524
402030 GF CIVIL	19,508
402035 GF PERMITS	8,418
402040 GF FORENSICS	4,420
402045 GF EVIDENCE	7,086
402050 SO Service Admin	5,314
403000 JAIL	352,993
403000 LOL - JAIL	27,492
Direct Bill	0
Total	<u>1,066,899</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 403005 JAIL ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,462,854			1,462,854
Total To Be Allocated:	1,462,854			1,462,854

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 403005 JAIL ADMIN**

	Total	G&A	JAIL ADMIN.
<b>Other Expense &amp; Cost</b>			
PERSONAL SERVICES	1,321,314	0	1,321,314
MATLS & SUPPLIES	141,740	0	141,740
INTERFUND EXPENSES	0	0	0
LESS REVENUE	(200)	0	(200)
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,462,854		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	1,462,854	0	1,462,854
<b>Allocation Step 1</b>			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,462,854	0	1,462,854
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 403005 JAIL ADMIN</b>			
Schedule .3 Total	1,462,854	0	1,462,854

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	7,058		7,058		7,058
403000 LOL - JAIL	15.50	7.478890	109,405		109,405		109,405
403010 JAIL HOUSING	111.75	53.920386	788,777		788,777		788,777
403025 JAIL INTAKE/RELEASE	79.00	38.118215	557,614		557,614		557,614
Schedule .4 Total for JAIL ADMIN.	207.25	100.000000	1,462,854		1,462,854	0	1,462,854

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

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 403005 JAIL ADMIN**

Receiving Department	Total	JAIL ADMIN.
403000 JAIL COMMISSARY	7,058	7,058
403000 LOL - JAIL	109,405	109,405
403010 JAIL HOUSING	788,777	788,777
403025 JAIL INTAKE/RELEASE	557,614	557,614
Direct Bill	0	0
Total	1,462,854	1,462,854

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 503000 JUVENILE ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,919,617			1,919,617
Inbound Costs:				
101000 BOARD OF COMMIS	2,385	3,447	5,832	
151000 ADMIN OFFICE	13,072	2,184	15,256	
251000 COUNTY AUDITOR	3,091	373	3,464	
311000 DEI	3,124	398	3,522	
321000 COUNTY EMERGENCY MGMT	4,887	1,087	5,974	
351010 SS-ADMIN	2,050	320	2,370	
351500 FINANCIAL MGMT	6,271	770	7,041	
352000 HUMAN RESOURCE	23,427	3,111	26,538	
352500 INFO TECHNOLOGY SVCS	122,228	12,159	134,387	
353000 PURCHASING	342	21	363	
353500 FACILITIES MANAGEMENT	29,056	1,600	30,656	
357010 LIABILITY INSUR	14,600	280	14,880	
503000 JUVENILE ADMIN		293,315	293,315	
BUILDING DEPRECIATION		4,559	4,559	
Total Allocated Additions:	<u>224,533</u>	<u>323,624</u>	548,157	548,157
Total To Be Allocated:	<u>2,144,150</u>	<u>323,624</u>		<u>2,467,774</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 503000 JUVENILE ADMIN**

	Total	G&A	JUVENILE ADMIN
<b>Other Expense &amp; Cost</b>			
PERSONNEL SERVICES	1,889,017	0	1,889,017
MATERIALS & SERVICES	28,100	0	28,100
OTHER EXPENSES	2,500	0	2,500
INTERFUND EXPENSES	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	1,919,617		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,919,617	0	1,919,617
<b>Allocation Step 1</b>			
Inbound - All Others	224,533	224,533	0
Reallocate Admin Costs		(224,533)	224,533
Unallocated Costs	0	0	0
1st Allocation	2,144,150	0	2,144,150
<b>Allocation Step 2</b>			
Inbound - All Others	323,624	323,624	0
Reallocate Admin Costs		(323,624)	323,624
Unallocated Costs	0	0	0
2nd Allocation	323,624	0	323,624
<b>Total For 503000 JUVENILE ADMIN</b>			
Schedule .3 Total	2,467,774	0	2,467,774

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	6,693.00	66.930000	1,435,119		1,435,119	251,040	1,686,159
501005 LOL-JUVENILE BASIC SVCS	214.00	2.140000	45,881		45,881	8,007	53,888
501010 JUVENILE SHELTER CARE	186.00	1.860000	39,877		39,877	6,963	46,840
501015 JUV SECURE DETENTION	450.00	4.500000	96,486		96,486	16,858	113,344
501025 HOME DETENTION	40.00	0.400000	8,573		8,573	1,492	10,065
502000 CONCILIATION PROGRAM	94.00	0.940000	20,150		20,150	3,517	23,667
503000 JUVENILE ADMIN	1,368.00	13.680000	293,315		293,315		293,315
504005 DOWNSIZING	119.00	1.190000	25,510		25,510	4,446	29,956
504020 JUVENILE RESTITUTION	256.00	2.560000	54,887		54,887	9,586	64,473
505015 SUBSTANCE ABUSE PROGRAMS	391.00	3.910000	83,834		83,834	14,653	98,487
505020 COMM & VICTIM SVCS	55.00	0.550000	11,792		11,792	2,049	13,841
505025 SHELTER CARE SUPPLEMENT	134.00	1.340000	28,726		28,726	5,013	33,739
<b>Schedule .4 Total for JUVENILE ADMIN</b>	<b>10,000.00</b>	<b>100.000000</b>	<b>2,144,150</b>		<b>2,144,150</b>	<b>323,624</b>	<b>2,467,774</b>

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

**WASHINGTON COUNTY, OREGON  
Full Cost Allocation Plan for FY 21-22  
Based on the Adopted Budget from FY 20-21  
Schedule .5 - Allocation Summary  
For Department 503000 JUVENILE ADMIN**

Receiving Department	Total	JUVENILE ADMIN
501005 JUVENILE BASIC SERVICES	1,686,159	1,686,159
501005 LOL-JUVENILE BASIC SVCS	53,888	53,888
501010 JUVENILE SHELTER CARE	46,840	46,840
501015 JUV SECURE DETENTION	113,344	113,344
501025 HOME DETENTION	10,065	10,065
502000 CONCILIATION PROGRAM	23,667	23,667
503000 JUVENILE ADMIN	293,315	293,315
504005 DOWNSIZING	29,956	29,956
504020 JUVENILE RESTITUTION	64,473	64,473
505015 SUBSTANCE ABUSE PROGRAMS	98,487	98,487
505020 COMM & VICTIM SVCS	13,841	13,841
505025 SHELTER CARE SUPPLEMENT	33,739	33,739
Direct Bill	0	0
<b>Total</b>	<b>2,467,774</b>	<b>2,467,774</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 703030 PUBLIC HEALTH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	671,021			671,021
Deductions:				
51495 TELEPHONE MONTHLY	1,180			
51515 OFFICE SPACE	20,694			
INTRADEPT CHARGES	154,790			
CAPITAL OUTLAY	0			
Total Deductions:	176,664			176,664
Inbound Costs:				
703030 PUBLIC HEALTH		65,095	65,095	
704005 HHS ADMIN		54,152	54,152	
Total Allocated Additions:		119,247	119,247	119,247
Total To Be Allocated:	847,685	119,247		966,932

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 703030 PUBLIC HEALTH**

	Total	G&A	DEPT ADMIN	PROF. SERVICES
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	272,053	0	272,053	0
FRINGE BENEFITS	141,270	0	141,270	0
<b>Other Expense &amp; Cost</b>				
51285 PROFESSIONAL SVCS	345,800	0	0	345,800
*51495 TELEPHONE MONTHLY	(1,180)	0	0	0
*51515 OFFICE SPACE	(20,694)	0	0	0
OTHER MATERIALS & SUPPLIES	88,562	0	88,562	0
OTHER SPEC EXPENSES	0	0	0	0
INTERDEPT CHARGES	0	0	0	0
*INTRADEPT CHARGES	(154,790)	0	0	0
*CAPITAL OUTLAY	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	671,021			
<b>Deductions</b>				
*Total Disallowed Costs	176,664	0	0	0
Functional Cost	847,685	0	501,885	345,800
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	847,685	0	501,885	345,800
<b>Allocation Step 2</b>				
Inbound - All Others	119,247	119,247	0	0
Reallocate Admin Costs		(119,247)	70,603	48,644
Unallocated Costs	0	0	0	0
2nd Allocation	119,247	0	70,603	48,644
<b>Total For 703030 PUBLIC HEALTH</b>				
Schedule .3 Total	966,932	0	572,488	394,444

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	3.44	3.439656	17,263		17,263	2,625	19,888
703005 ENVIRONMENT HEALTH	15.61	15.608439	78,336		78,336	11,909	90,245
703010 COMMUNICABLE DISEASE	19.04	19.038096	95,549		95,549	14,525	110,074
703015 MEDICAL EXAMINER	3.30	3.299670	16,561		16,561	2,517	19,078
703025 MATERNAL & CHILD HEALTH	22.28	22.277773	111,809		111,809	16,995	128,804
703030 PUBLIC HEALTH	7.46	7.459254	37,437		37,437		37,437
703035 HEPP	5.46	5.459454	27,400		27,400	4,166	31,566
703040 VITAL RECORDS	2.47	2.469753	12,395		12,395	1,885	14,280
703045 WIC	18.14	18.138186	91,033		91,033	13,838	104,871
703050 PH Emergency Preparedness	2.81	2.809719	14,102		14,102	2,143	16,245
Schedule .4 Total for DEPT ADMIN	100.01	100.000000	501,885		501,885	70,603	572,488

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

Allocation Source: Adopted Budget



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	15.61	16.736357	57,874		57,874	8,849	66,723
703010 COMMUNICABLE DISEASE	19.04	20.413852	70,591		70,591	10,793	81,384
703025 MATERNAL & CHILD HEALTH	22.28	23.887637	82,604		82,604	12,630	95,234
703030 PUBLIC HEALTH	7.46	7.998285	27,658		27,658		27,658
703035 HEPP	5.46	5.853972	20,243		20,243	3,096	23,339
703040 VITAL RECORDS	2.47	2.648226	9,158		9,158	1,400	10,558
703045 WIC	18.14	19.448912	67,254		67,254	10,283	77,537
703050 PH Emergency Preparedness	2.81	3.012759	10,418		10,418	1,593	12,011
<b>Schedule .4 Total for PROF. SERVICES</b>	<b>93.27</b>	<b>100.000000</b>	<b>345,800</b>		<b>345,800</b>	<b>48,644</b>	<b>394,444</b>

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department 703030 PUBLIC HEALTH**

Receiving Department	Total	DEPT ADMIN	PROF. SERVICES
701000 EMERGENCY MEDICAL SVCS	19,888	19,888	0
703005 ENVIRONMENT HEALTH	156,968	90,245	66,723
703010 COMMUNICABLE DISEASE	191,458	110,074	81,384
703015 MEDICAL EXAMINER	19,078	19,078	0
703025 MATERNAL & CHILD HEALTH	224,038	128,804	95,234
703030 PUBLIC HEALTH	65,095	37,437	27,658
703035 HEPP	54,905	31,566	23,339
703040 VITAL RECORDS	24,838	14,280	10,558
703045 WIC	182,408	104,871	77,537
703050 PH Emergency Preparedness	28,256	16,245	12,011
Direct Bill	0	0	0
<b>Total</b>	<b>966,932</b>	<b>572,488</b>	<b>394,444</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 704005 HHS ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>2,374,855</u>			2,374,855
Total To Be Allocated:	<u>2,374,855</u>			<u>2,374,855</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 704005 HHS ADMIN**

	Total	G&A	DEPT ADMIN	HHS DIRECTOR**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,443,473	0	1,443,473	0
FRINGE BENEFITS	702,913	0	702,913	0
<b>Other Expense &amp; Cost</b>				
MATERIALS & SUPPLIES	214,469	0	214,469	0
OTHER SPEC EXPENSES	14,000	0	14,000	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,374,855			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,374,855	0	2,374,855	0
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	2,374,855	0	2,374,855	0
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 704005 HHS ADMIN</b>				
Schedule .3 Total	2,374,855	0	2,374,855	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	1.01	1.010101	23,988		23,988		23,988
703005 ENVIRONMENT HEALTH	4.96	4.960496	117,805		117,805		117,805
703010 COMMUNICABLE DISEASE	5.92	5.920592	140,605		140,605		140,605
703015 MEDICAL EXAMINER	1.04	1.040104	24,701		24,701		24,701
703020 SOLID WASTE & RECYCLING	3.89	3.890389	92,391		92,391		92,391
703025 MATERNAL & CHILD HEALTH	6.87	6.870687	163,169		163,169		163,169
703030 PUBLIC HEALTH	2.28	2.280228	54,152		54,152		54,152
703035 HEPP	1.71	1.710171	40,614		40,614		40,614
703040 VITAL RECORDS	0.80	0.800080	19,001		19,001		19,001
703045 WIC	5.85	5.850585	138,943		138,943		138,943
703050 PH Emergency Preparedness	0.89	0.890089	21,138		21,138		21,138
704000 HHS ADMINISTRATION	3.69	3.690369	87,641		87,641		87,641
705000 CHILDREN & FAMILY SVCS	1.66	1.660166	39,427		39,427		39,427
706000 HUMAN SERVICES	0.71	0.710071	16,863		16,863		16,863
706010 MENTAL HEALTH SERVICES	13.85	13.851385	328,950		328,950		328,950
706015 CHILDREN'S HUMAN SERVICES	1.13	1.130113	26,839		26,839		26,839
706020 ALCOHOL & DRUG SERVICES	2.60	2.600260	61,752		61,752		61,752
706500 Developmental Disabilities Servc	19.69	19.691970	467,657		467,657		467,657
708500 HEALTH SHARE OREGON	0.56	0.560056	13,301		13,301		13,301
708700 COORDINATED CARE ORG	7.19	7.190719	170,769		170,769		170,769
709000 ANIMAL SERVICES	5.94	5.940594	141,080		141,080		141,080
751000 VETERANS SERVICES	2.56	2.560256	60,802		60,802		60,802
752000 AGENCY ON AGING	5.19	5.190519	123,267		123,267		123,267
<b>Schedule .4 Total for DEPT ADMIN</b>	<b>99.99</b>	<b>100.000000</b>	<b>2,374,855</b>		<b>2,374,855</b>	<b>0</b>	<b>2,374,855</b>

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

Allocation Source: Adopted Budget

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22  
Based on the Adopted Budget from FY 20-21  
Schedule .5 - Allocation Summary  
For Department 704005 HHS ADMIN**

Receiving Department	Total	DEPT ADMIN
701000 EMERGENCY MEDICAL SVCS	23,988	23,988
703005 ENVIRONMENT HEALTH	117,805	117,805
703010 COMMUNICABLE DISEASE	140,605	140,605
703015 MEDICAL EXAMINER	24,701	24,701
703020 SOLID WASTE & RECYCLING	92,391	92,391
703025 MATERNAL & CHILD HEALTH	163,169	163,169
703030 PUBLIC HEALTH	54,152	54,152
703035 HEPP	40,614	40,614
703040 VITAL RECORDS	19,001	19,001
703045 WIC	138,943	138,943
703050 PH Emergency Preparedness	21,138	21,138
704000 HHS ADMINISTRATION	87,641	87,641
705000 CHILDREN & FAMILY SVCS	39,427	39,427
706000 HUMAN SERVICES	16,863	16,863
706010 MENTAL HEALTH SERVICES	328,950	328,950
706015 CHILDREN'S HUMAN SERVICES	26,839	26,839
706020 ALCOHOL & DRUG SERVICES	61,752	61,752
706500 Developmental Disabilities Servic	467,657	467,657
708500 HEALTH SHARE OREGON	13,301	13,301
708700 COORDINATED CARE ORG	170,769	170,769
709000 ANIMAL SERVICES	141,080	141,080
751000 VETERANS SERVICES	60,802	60,802
752000 AGENCY ON AGING	123,267	123,267
Direct Bill	0	0
<b>Total</b>	<b>2,374,855</b>	<b>2,374,855</b>



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 706005 HUMAN SVCS ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,087,852			2,087,852
Deductions:				
51280 - Services -contract, government,	-800,000			
53010 - Interdpt chg-indirect charges	-480,329			
53030 - Interdpt chg-ITS capital	-600			
53505 - Intradpt chg - General	0			
53510 - Intradpt chg-Departmental	-382,303			
CAPITAL OUTLAY	0			
Total Deductions:	<u>-1,663,232</u>			-1,663,232
Total To Be Allocated:	<u>424,620</u>			<u>424,620</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 706005 HUMAN SVCS ADMIN**

	Total	G&A	HSO ADMIN	DEPT ADMIN**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	240,464	0	0	240,464
FRINGE BENEFITS	113,145	0	0	113,145
<b>Other Expense &amp; Cost</b>				
*51280 - Services -contract, government,	800,000	0	0	0
OTHER MATERIALS & SUPPLIES	68,511	0	0	68,511
OTHER EXPENDITURES	2,500	0	0	2,500
INTERFUND EXPENSES	0	0	0	0
*53010 - Interdpt chg-indirect charges	480,329	0	0	0
53025 - Interdpt chg-storage space - arch	0	0	0	0
*53030 - Interdpt chg-ITS capital	600	0	0	0
*53505 - Intradpt chg - General	0	0	0	0
*53510 - Intradpt chg-Departmental	382,303	0	0	0
*CAPITAL OUTLAY	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,087,852			
<b>Deductions</b>				
*Total Disallowed Costs	(1,663,232)	0	0	0
Functional Cost	424,620	0	0	424,620
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	(424,620)	0	0	(424,620)
1st Allocation	0	0	0	0
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 706005 HUMAN SVCS ADMIN</b>				
Schedule .3 Total	0	0	0	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEBT INTEREST**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>46,773</u>			46,773
Total To Be Allocated:	<u>46,773</u>			<u>46,773</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEBT INTEREST**

	Total	G&A	BLDG DEBT INTEREST
<b>Other Expense &amp; Cost</b>			
PSB - City of Hillsboro space	24,919	0	24,919
PSB - Clean Water Services space	21,854	0	21,854
<b>Departmental Total</b>			
Expenditures Per Financial Statement	46,773		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Functional Cost</b>			
Functional Cost	46,773	0	46,773
<b>Allocation Step 1</b>			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	46,773	0	46,773
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For BUILDING DEBT INTEREST</b>			
Schedule .3 Total	46,773	0	46,773



**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	180		180		180
151000 ADMIN OFFICE	5,019	1.721258	805		805		805
201000 COUNTY COUNSEL	4,648	1.594024	746		746		746
251000 COUNTY AUDITOR	595	0.204054	95		95		95
301000 ELECTIONS	9,868	3.384215	1,583		1,583		1,583
302000 ASSESSMENT & TAXATION	19,689	6.752312	3,158		3,158		3,158
351010 SS-ADMIN	1,175	0.402964	188		188		188
351500 FINANCIAL MGMT	3,351	1.149220	538		538		538
352000 HUMAN RESOURCE	6,255	2.145143	1,003		1,003		1,003
352500 INFO TECHNOLOGY SVCS	14,911	5.113705	2,392		2,392		2,392
353000 PURCHASING	784	0.268872	126		126		126
353500 FACILITIES MANAGEMENT	15,657	5.369544	2,511		2,511		2,511
354500 INTERNAL SERVICES	6,285	2.155431	1,008		1,008		1,008
401000 SHERIFF'S OFFICE ADMIN	4,052	1.389627	650		650		650
402000 DISTRICT PATROL	9,155	3.139693	1,469		1,469		1,469
402000 LOL - LAW ENF SVCS	1,801	0.617650	289		289		289
451000 DISTRICT ATTORNEY	20,050	6.876117	3,216		3,216		3,216
451000 LOL-DISTRICT ATTORNEY	4,802	1.646839	770		770		770
501000 JUVENILE	14,118	4.841746	2,265		2,265		2,265
501000 LOL-JUVENILE	600	0.205769	96		96		96
551000 COMMUNITY CORRECTIONS	14,422	4.946003	2,313		2,313		2,313
551500 LOL COMM CORRECTIONS	2,716	0.931448	436		436		436
601000 LONG RANGE PLANNING	4,168	1.429409	669		669		669
602000 CURRENT PLANNING	5,093	1.746637	817		817		817
602000 BUILDING SERVICES	8,642	2.963761	1,386		1,386		1,386
603000 SURVEY PUBLIC LAND CNR	1,127	0.386503	181		181		181
603000 SURVEY	1,053	0.361125	169		169		169
604000 LUT ADMINISTRATION	3,250	1.114583	521		521		521
703000 PUBLIC HEALTH	17,844	6.119572	2,862		2,862		2,862
704000 HHS ADMINISTRATION	2,290	0.785352	367		367		367
801000 WASH CO JUSTICE COURT	4,340	1.488396	696		696		696
971000 COOP LIBRARY SERVICES	3,867	1.326182	620		620		620
STATE COURTS	78,842	27.038744	12,648		12,648		12,648
Schedule .4 Total for BLDG DEBT INTEREST	291,589	100.000000	46,773		46,773	0	46,773

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEBT INTEREST**

Receiving Department	Total	BLDG DEBT INTEREST
101000 BOARD OF COMMIS	180	180
151000 ADMIN OFFICE	805	805
201000 COUNTY COUNSEL	746	746
251000 COUNTY AUDITOR	95	95
301000 ELECTIONS	1,583	1,583
302000 ASSESSMENT & TAXATION	3,158	3,158
351010 SS-ADMIN	188	188
351500 FINANCIAL MGMT	538	538
352000 HUMAN RESOURCE	1,003	1,003
352500 INFO TECHNOLOGY SVCS	2,392	2,392
353000 PURCHASING	126	126
353500 FACILITIES MANAGEMENT	2,511	2,511
354500 INTERNAL SERVICES	1,008	1,008
401000 SHERIFF'S OFFICE ADMIN	650	650
402000 DISTRICT PATROL	1,469	1,469
402000 LOL - LAW ENF SVCS	289	289
451000 DISTRICT ATTORNEY	3,216	3,216
451000 LOL-DISTRICT ATTORNEY	770	770
501000 JUVENILE	2,265	2,265
501000 LOL-JUVENILE	96	96
551000 COMMUNITY CORRECTIONS	2,313	2,313
551500 LOL COMM CORRECTIONS	436	436
601000 LONG RANGE PLANNING	669	669
602000 CURRENT PLANNING	817	817
602000 BUILDING SERVICES	1,386	1,386
603000 SURVEY PUBLIC LAND CNR	181	181
603000 SURVEY	169	169
604000 LUT ADMINISTRATION	521	521
703000 PUBLIC HEALTH	2,862	2,862
704000 HHS ADMINISTRATION	367	367
801000 WASH CO JUSTICE COURT	696	696
971000 COOP LIBRARY SERVICES	620	620
STATE COURTS	12,648	12,648
Direct Bill	0	0
<b>Total</b>	<b>46,773</b>	<b>46,773</b>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>3,397,020</u>			3,397,020
Total To Be Allocated:	<u>3,397,020</u>			<u>3,397,020</u>

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	G&A	BUILDING & COMPONENT	GF EQUIPMENT
<b>Other Expense &amp; Cost</b>				
BLDG & COMPONENT DEPRECIATION	2,745,506	0	2,745,506	0
GF EQUIPMENT DEPRECIATION	651,514	0	0	651,514
<b>Departmental Total</b>				
Expenditures Per Financial Statement	3,397,020			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Functional Cost</b>	3,397,020	0	2,745,506	651,514
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	3,397,020	0	2,745,506	651,514
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For BUILDING DEPRECIATION</b>				
Schedule .3 Total	3,397,020	0	2,745,506	651,514

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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	0.118946	3,266		3,266		3,266
151000 ADMIN OFFICE	5,714	0.583897	16,031		16,031		16,031
201000 COUNTY COUNSEL	5,226	0.534030	14,662		14,662		14,662
251000 COUNTY AUDITOR	1,394	0.142449	3,911		3,911		3,911
301000 ELECTIONS	17,454	1.783574	48,968		48,968		48,968
302000 ASSESSMENT & TAXATION	25,650	2.621099	71,962		71,962		71,962
311000 DEI	783	0.080013	2,197		2,197		2,197
321000 COUNTY EMERGENCY MGMT	2,788	0.284898	7,822		7,822		7,822
351010 SS-ADMIN	2,652	0.271000	7,440		7,440		7,440
351500 FINANCIAL MGMT	4,726	0.482936	13,259		13,259		13,259
352000 HUMAN RESOURCE	5,496	0.561620	15,419		15,419		15,419
352500 INFO TECHNOLOGY SVCS	15,794	1.613943	44,311		44,311		44,311
353000 PURCHASING	1,679	0.171572	4,711		4,711		4,711
353500 FACILITIES MANAGEMENT	22,537	2.302991	63,229		63,229		63,229
354000 FLEET MANAGEMENT	2,989	0.305437	8,386		8,386		8,386
354500 INTERNAL SERVICES	6,054	0.618641	16,985		16,985		16,985
356005 PARKS	2,862	0.292460	8,030		8,030		8,030
356010 METZGER PARK	3,907	0.399245	10,961		10,961		10,961
357500 RISK MANAGEMENT	1,663	0.169937	4,666		4,666		4,666
401000 SHERIFF'S OFFICE ADMIN	28,967	2.960054	81,268		81,268		81,268
401000 LOL - S.O. ADMIN	9,337	0.954121	26,195		26,195		26,195
402000 LAW ENF SVCS	60,919	6.225137	170,912		170,912		170,912
402000 DISTRICT PATROL	29,571	3.021775	82,963		82,963		82,963
402000 LOL - LAW ENF SVCS	13,435	1.372884	37,693		37,693		37,693
403000 JAIL	255,031	26.060881	715,502		715,502		715,502
403000 JAIL COMMISSARY	185	0.018905	519		519		519
403000 LOL - JAIL	20,633	2.108427	57,887		57,887		57,887
403500 JAIL HEALTH CARE	177	0.018087	497		497		497
451000 DISTRICT ATTORNEY	27,504	2.810554	77,164		77,164		77,164
451000 LOL-DISTRICT ATTORNEY	5,911	0.604028	16,584		16,584		16,584
501000 JUVENILE	18,114	1.851017	50,820		50,820		50,820
501000 LOL-JUVENILE	1,162	0.118741	3,260		3,260		3,260
502000 CONCILIATION PROGRAM	581	0.059371	1,630		1,630		1,630
503000 JUVENILE ADMIN	1,625	0.166054	4,559		4,559		4,559
504000 JUVENILE GRANTS	929	0.094932	2,606		2,606		2,606
505000 STATE HIGH-RISK PREVENT	2,934	0.299817	8,231		8,231		8,231
551000 COMMUNITY CORRECTIONS	52,813	5.396808	148,170		148,170		148,170
551500 LOL COMM CORRECTIONS	26,074	2.664427	73,152		73,152		73,152
601000 LONG RANGE PLANNING	6,251	0.638772	17,538		17,538		17,538
602000 CURRENT PLANNING	5,374	0.549154	15,077		15,077		15,077
602000 BUILDING SERVICES	10,379	1.060600	29,119		29,119		29,119
603000 ENGINEERING	10,482	1.071125	29,408		29,408		29,408
603000 SURVEY PUBLIC LAND CNR	626	0.063969	1,756		1,756		1,756
603000 SURVEY	1,680	0.171674	4,713		4,713		4,713
604000 LUT ADMINISTRATION	6,494	0.663603	18,219		18,219		18,219
605000 CAPITAL PROJECT MGMT	9,933	1.015025	27,868		27,868		27,868
606000 LUT OPS & MAINT	22,519	2.301152	63,178		63,178		63,178
651000 HOUSING SERVICES	8,756	0.894750	24,565		24,565		24,565
701000 EMERGENCY MEDICAL SVCS	445	0.045473	1,248		1,248		1,248
703000 PUBLIC HEALTH	35,930	3.671583	100,804		100,804		100,804
704000 HHS ADMINISTRATION	2,254	0.230330	6,324		6,324		6,324
705000 CHILDREN & FAMILY SVCS	1,236	0.126303	3,468		3,468		3,468

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**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
706000 HUMAN SERVICES	5,521	0.564175	15,489		15,489		15,489
706500 Developmental Disabilities Serv	6,078	0.621093	17,052		17,052		17,052
708500 HEALTH SHARE OREGON	7,209	0.736667	20,225		20,225		20,225
708900 MH URGENT CARE CTR	10,239	1.046294	28,726		28,726		28,726
709000 ANIMAL SERVICES	8,967	0.916312	25,157		25,157		25,157
751000 VETERANS SERVICES	2,813	0.287452	7,892		7,892		7,892
752000 AGENCY ON AGING	2,812	0.287350	7,889		7,889		7,889
801000 WASH CO JUSTICE COURT	4,377	0.447273	12,280		12,280		12,280
851000 LAW LIBRARY	3,759	0.384121	10,546		10,546		10,546
951000 AGRICULTURE	6,570	0.671369	18,432		18,432		18,432
961000 WATERMASTER	1,810	0.184959	5,078		5,078		5,078
971000 COOP LIBRARY SERVICES	11,067	1.130905	31,049		31,049		31,049
971015 WEST SLOPE LIBRARY	1,000	0.102187	2,806		2,806		2,806
984000 EVENT CENTER OPS	11,581	1.183429	32,491		32,491		32,491
STATE COURTS	84,853	8.670883	238,060		238,060		238,060
VISION ACTION NETWORK	804	0.082158	2,256		2,256		2,256
WCCCA (911 Center)	344	0.035152	965		965		965
Schedule .4 Total for BUILDING & COMPONENT	978,597	100.000000	2,745,506		2,745,506	0	2,745,506

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

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - GF EQUIPMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301000 ELECTIONS	14,068	2.159278	14,068		14,068		14,068
302000 ASSESSMENT & TAXATION	11,727	1.799961	11,727		11,727		11,727
321000 COUNTY EMERGENCY MGMT	1,904	0.292242	1,904		1,904		1,904
352500 INFO TECHNOLOGY SVCS	473,241	72.637120	473,241		473,241		473,241
353500 FACILITIES MANAGEMENT	83,441	12.807246	83,441		83,441		83,441
356005 PARKS	11,396	1.749157	11,396		11,396		11,396
401000 SHERIFF'S OFFICE ADMIN	2,768	0.424857	2,768		2,768		2,768
402000 LAW ENF SVCS	11,446	1.756831	11,446		11,446		11,446
403000 JAIL	27,338	4.196073	27,338		27,338		27,338
403500 JAIL HEALTH CARE	1,069	0.164079	1,069		1,069		1,069
451000 DISTRICT ATTORNEY	2,035	0.312349	2,035		2,035		2,035
501000 JUVENILE	623	0.095623	623		623		623
703000 PUBLIC HEALTH	10,282	1.578170	10,282		10,282		10,282
961000 WATERMASTER	176	0.027014	176		176		176
Schedule .4 Total for GF EQUIPMENT	651,514	100.000000	651,514		651,514	0	651,514

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



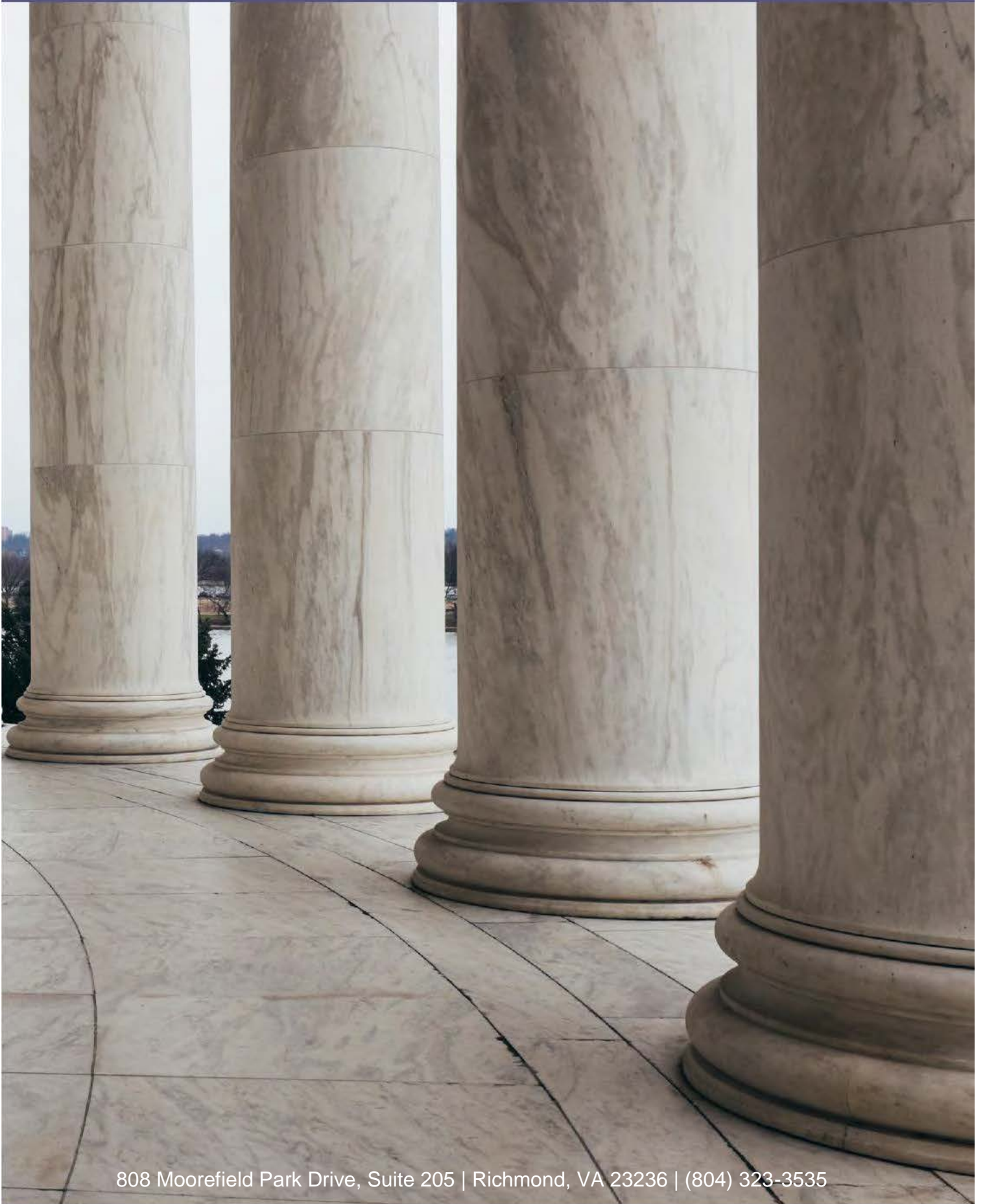
**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
101000 BOARD OF COMMIS	3,266	3,266	0
151000 ADMIN OFFICE	16,031	16,031	0
201000 COUNTY COUNSEL	14,662	14,662	0
251000 COUNTY AUDITOR	3,911	3,911	0
301000 ELECTIONS	63,036	48,968	14,068
302000 ASSESSMENT & TAXATION	83,689	71,962	11,727
311000 DEI	2,197	2,197	0
321000 COUNTY EMERGENCY MGMT	9,726	7,822	1,904
351010 SS-ADMIN	7,440	7,440	0
351500 FINANCIAL MGMT	13,259	13,259	0
352000 HUMAN RESOURCE	15,419	15,419	0
352500 INFO TECHNOLOGY SVCS	517,552	44,311	473,241
353000 PURCHASING	4,711	4,711	0
353500 FACILITIES MANAGEMENT	146,670	63,229	83,441
354000 FLEET MANAGEMENT	8,386	8,386	0
354500 INTERNAL SERVICES	16,985	16,985	0
356005 PARKS	19,426	8,030	11,396
356010 METZGER PARK	10,961	10,961	0
357500 RISK MANAGEMENT	4,666	4,666	0
401000 SHERIFF'S OFFICE ADMIN	84,036	81,268	2,768
401000 LOL - S.O. ADMIN	26,195	26,195	0
402000 LAW ENF SVCS	182,358	170,912	11,446
402000 DISTRICT PATROL	82,963	82,963	0
402000 LOL - LAW ENF SVCS	37,693	37,693	0
403000 JAIL	742,840	715,502	27,338
403000 JAIL COMMISSARY	519	519	0
403000 LOL - JAIL	57,887	57,887	0
403500 JAIL HEALTH CARE	1,566	497	1,069
451000 DISTRICT ATTORNEY	79,199	77,164	2,035
451000 LOL-DISTRICT ATTORNEY	16,584	16,584	0
501000 JUVENILE	51,443	50,820	623
501000 LOL-JUVENILE	3,260	3,260	0
502000 CONCILIATION PROGRAM	1,630	1,630	0
503000 JUVENILE ADMIN	4,559	4,559	0
504000 JUVENILE GRANTS	2,606	2,606	0
505000 STATE HIGH-RISK PREVENT	8,231	8,231	0
551000 COMMUNITY CORRECTIONS	148,170	148,170	0
551500 LOL COMM CORRECTIONS	73,152	73,152	0
601000 LONG RANGE PLANNING	17,538	17,538	0
602000 CURRENT PLANNING	15,077	15,077	0
602000 BUILDING SERVICES	29,119	29,119	0
603000 ENGINEERING	29,408	29,408	0
603000 SURVEY PUBLIC LAND CNR	1,756	1,756	0
603000 SURVEY	4,713	4,713	0
604000 LUT ADMINISTRATION	18,219	18,219	0
605000 CAPITAL PROJECT MGMT	27,868	27,868	0
606000 LUT OPS & MAINT	63,178	63,178	0
651000 HOUSING SERVICES	24,565	24,565	0
701000 EMERGENCY MEDICAL SVCS	1,248	1,248	0
703000 PUBLIC HEALTH	111,086	100,804	10,282
704000 HHS ADMINISTRATION	6,324	6,324	0
705000 CHILDREN & FAMILY SVCS	3,468	3,468	0

**WASHINGTON COUNTY, OREGON**  
**Full Cost Allocation Plan for FY 21-22**  
**Based on the Adopted Budget from FY 20-21**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING & COMPONENT	GF EQUIPMENT
706000 HUMAN SERVICES	15,489	15,489	0
706500 Developmental Disabilities Servic	17,052	17,052	0
708500 HEALTH SHARE OREGON	20,225	20,225	0
708900 MH URGENT CARE CTR	28,726	28,726	0
709000 ANIMAL SERVICES	25,157	25,157	0
751000 VETERANS SERVICES	7,892	7,892	0
752000 AGENCY ON AGING	7,889	7,889	0
801000 WASH CO JUSTICE COURT	12,280	12,280	0
851000 LAW LIBRARY	10,546	10,546	0
951000 AGRICULTURE	18,432	18,432	0
961000 WATERMASTER	5,254	5,078	176
971000 COOP LIBRARY SERVICES	31,049	31,049	0
971015 WEST SLOPE LIBRARY	2,806	2,806	0
984000 EVENT CENTER OPS	32,491	32,491	0
STATE COURTS	238,060	238,060	0
VISION ACTION NETWORK	2,256	2,256	0
WCCCA (911 Center)	965	965	0
Direct Bill	0	0	0
<b>Total</b>	<b>3,397,020</b>	<b>2,745,506</b>	<b>651,514</b>

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