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## BUDGET & FINANCE

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### MEMORANDUM

**To:** Department Directors

**From:** Jennifer Carlson

**Date:** December 23, 2020

**Subject:** Indirect Cost Plan 2021-22

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As you look at your indirect costs for the 2021-22 fiscal year, it is important to note that indirect costs are real costs to the County and the allocation of these costs to the funds utilizing these services is a necessary practice to illustrate the true cost of programs. The total program cost is not only important within the County, but it is our fiduciary and ethical duty to represent true cost accounting to the public.

Over the past five fiscal years the General Fund has recovered the following amount in overhead costs as well as the amount that is being budgeted to recover in the 2021-22 FY:

- \$928,600 in 2016-2017
- \$1,005,200 in 2017-2018
- \$1,020,900 in 2018-2019
- \$1,101,400 in 2019-2020
- \$1,174,900 in 2020-2021
- \$1,300,900 in 2021-2022

The County's indirect cost plan includes the amounts to be budgeted in your 2021-2022 budgets. Each indirect cost packet comes with the allocation plan comparison and allocation unit comparison, table of contents, summary of total costs per department, and the cost plan detail. The cost plan uses the term "Central Service" department to refer to the County's overhead departments and the term "Grantee Department" to refer to the receiving departments. The County's cost plan has 11 central service departments; Equipment Use Charge, Board of Commissioners, County Administrator, Employee Relations, County Counsel, Public Information Officer, Finance & Treasury, Information Systems, Records, Building & Grounds and Miscellaneous. All other departments are referred to as "Grantee Departments". Below is a detailed list of items included in the packet.

**Table of Contents:** Lists the different sections of the cost plan summary and detail pages.

**Allocation Plan Comparison:** Details out the 2021-22 indirect cost amounts per department and compares them to the prior year amounts. In addition to the Plan Comparison of Detailed Allocated Costs which is a report that does a two-year comparison based on central service department allocation units per department. This report is helpful when analyzing why your department's indirect costs increased or decreased.

**Allocated Costs By Department:** Shows each org. unit with the amount of allocated expenses per service department. Gives a total cost per org. unit that matches your Allocation Plan Comparison.

**Summary of Allocated Costs:** Displays the expenditures for each central service department and for each grantee the allocations made to it.

**Summary of Allocation Basis:** Lists all of the allocation basis used in the plan.

**Costs to be Allocated:** Summary of costs to be allocated for each central service department.

**Costs Allocated by Activity:** This report provides greater detail than the "costs to be allocated" report by breaking the expenses out into functions and showing how much each function will allocate. The report also displays how each central service department allocated its costs, both direct and incoming.

**Allocation Summary:** This schedule recaps the allocations by department and activity. The report lists the departments which have received allocations down the left, and the activity across the top.

Please feel free to contact Jennifer Carlson should you have any questions or concerns regarding your cost plan.

Thank you

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
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| Central Service Departments | Bd of Equal 1105 | County Tourism 1110 | A&T 1150 | Prop Mgmt 1155 | Elections 1350 | Cnty Clrk Rec 004/1354 | Parks Maint 1795 |
|-----------------------------|------------------|---------------------|----------|----------------|----------------|------------------------|------------------|
| Equip Use Charge            | 0                | 0                   | 13,710   | 0              | 11,013         | 0                      | 0                |
| Bd of Comm 1100             | 709              | 333                 | 10,856   | 8,913          | 1,431          | 0                      | 2,437            |
| Cnty Admin 1120             | 2,089            | 1,091               | 33,554   | 27,871         | 6,219          | 24                     | 7,445            |
| Employee Relations 1125     | 565              | 1,130               | 23,875   | 807            | 4,840          | 0                      | 2,742            |
| Cnty Counsel 1300           | 0                | 0                   | 11,772   | 1,634          | 2,582          | 0                      | 0                |
| Records 1355                | 0                | 0                   | 0        | 0              | 0              | 742                    | 150              |
| Finance & Treasury 1625     | 665              | 2,629               | 23,650   | 1,294          | 8,136          | 96                     | 7,455            |
| Info Sysms 1650             | 0                | 0                   | 323,049  | 7,470          | 29,618         | 4,701                  | 3,692            |
| Building & Grounds 1790     | 0                | 0                   | 31,551   | 702            | 9,446          | 3,924                  | 0                |
| Dues & Assessments 1990     | 89               | 308                 | 4,107    | 149            | 878            | 10                     | 529              |
| Total Allocated             | 4,117            | 5,491               | 476,124  | 48,840         | 74,163         | 9,497                  | 24,450           |
| Roll Forward                | 0                | 0                   | 0        | 0              | 0              | 0                      | 0                |
| Cost With Roll Forward      | 4,117            | 5,491               | 476,124  | 48,840         | 74,163         | 9,497                  | 24,450           |
| Adjustments                 | 0                | 0                   | 0        | 0              | 0              | 0                      | 0                |
| Proposed Costs              | 4,117            | 5,491               | 476,124  | 48,840         | 74,163         | 9,497                  | 24,450           |



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| Central Service Departments | Surveyor 1940 | DA 2160 | Juv Crm Prev 020/2170 | Shf Supp 2190 | Shf Crmnl 2200 | Corrections 2300 | Jail Nurse 2325 |
|-----------------------------|---------------|---------|-----------------------|---------------|----------------|------------------|-----------------|
| Equip Use Charge            | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Bd of Comm 1100             | 3,100         | 8,547   | 819                   | 5,443         | 11,640         | 14,790           | 954             |
| Cnty Admin 1120             | 9,786         | 27,152  | 2,375                 | 15,606        | 36,227         | 40,724           | 3,141           |
| Employee Relations 1125     | 3,145         | 27,069  | 936                   | 12,905        | 39,362         | 50,010           | 3,227           |
| Cnty Counsel 1300           | 0             | 0       | 0                     | 0             | 4,680          | 0                | 0               |
| Records 1355                | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Finance & Treasury 1625     | 4,834         | 32,177  | 1,059                 | 16,396        | 54,734         | 53,832           | 6,437           |
| Info Systms 1650            | 7,383         | 75,674  | 0                     | 19,380        | 62,583         | 45,308           | 3,692           |
| Building & Grounds 1790     | 0             | 67,462  | 0                     | 1,939         | 28,192         | 376,586          | 0               |
| Dues & Assessments 1990     | 568           | 4,703   | 157                   | 2,081         | 8,612          | 8,900            | 797             |
| Total Allocated             | 28,816        | 242,784 | 5,346                 | 73,750        | 246,030        | 590,150          | 18,248          |
| Roll Forward                | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Cost With Roll Forward      | 28,816        | 242,784 | 5,346                 | 73,750        | 246,030        | 590,150          | 18,248          |
| Adjustments                 | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Proposed Costs              | 28,816        | 242,784 | 5,346                 | 73,750        | 246,030        | 590,150          | 18,248          |



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| Central Service Departments | Juv 2340 | Corr Workcrew 2350 | Comm Dev 2700 | Code Compliance 2710 | Emer Mgmt 2750 | Anml Ctrl 2800 | Medical Examiner 2180 |
|-----------------------------|----------|--------------------|---------------|----------------------|----------------|----------------|-----------------------|
| Equip Use Charge            | 0        | 0                  | 0             | 0                    | 0              | 0              | 0                     |
| Bd of Comm 1100             | 3,203    | 0                  | 10,846        | 1,097                | 3,057          | 2,146          | 410                   |
| Cnty Admin 1120             | 11,274   | 0                  | 35,209        | 2,026                | 10,799         | 5,221          | 1,177                 |
| Employee Relations 1125     | 9,001    | 0                  | 7,340         | 3,710                | 4,840          | 7,260          | 1,387                 |
| Cnty Counsel 1300           | 81       | 0                  | 0             | 9,239                | 242            | 0              | 0                     |
| Records 1355                | 0        | 0                  | 0             | 0                    | 0              | 49             | 0                     |
| Finance & Treasury 1625     | 11,064   | 290                | 11,432        | 0                    | 8,887          | 10,150         | 1,902                 |
| Info Systms 1650            | 18,458   | 0                  | 32,560        | 0                    | 37,838         | 11,074         | 0                     |
| Building & Grounds 1790     | 36,008   | 0                  | 31,217        | 0                    | 1,629          | 29,184         | 0                     |
| Dues & Assessments 1990     | 1,717    | 0                  | 1,542         | 308                  | 942            | 1,173          | 306                   |
| Total Allocated             | 90,806   | 290                | 130,146       | 16,380               | 68,234         | 66,257         | 5,182                 |
| Roll Forward                | 0        | 0                  | 0             | 0                    | 0              | 0              | 0                     |
| Cost With Roll Forward      | 90,806   | 290                | 130,146       | 16,380               | 68,234         | 66,257         | 5,182                 |
| Adjustments                 | 0        | 0                  | 0             | 0                    | 0              | 0              | 0                     |
| Proposed Costs              | 90,806   | 290                | 130,146       | 16,380               | 68,234         | 66,257         | 5,182                 |



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| Central Service Departments | Rd Adm 002/3110 | Rd Maint 002/3120 | Anml Enhmnt 235/2810 | Law Enf 005/2191 | Child Supp 009/2165 | Juv Det Ctr 018/2175 | Marine Patrol 027/2245 |
|-----------------------------|-----------------|-------------------|----------------------|------------------|---------------------|----------------------|------------------------|
| Equip Use Charge            | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Bd of Comm 1100             | 10,317          | 20,400            | 0                    | 0                | 1,035               | 0                    | 1,799                  |
| Cnty Admin 1120             | 32,144          | 64,218            | 114                  | 8,355            | 3,180               | 0                    | 5,442                  |
| Employee Relations 1125     | 11,050          | 43,315            | 0                    | 0                | 3,501               | 0                    | 2,420                  |
| Cnty Counsel 1300           | 17,633          | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Records 1355                | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Finance & Treasury 1625     | 12,583          | 76,048            | 1,820                | 12,667           | 3,471               | 0                    | 2,519                  |
| Info Systms 1650            | 22,653          | 32,301            | 0                    | 32,559           | 7,383               | 0                    | 0                      |
| Building & Grounds 1790     | 0               | 0                 | 0                    | 41,374           | 8,618               | 0                    | 0                      |
| Dues & Assessments 1990     | 2,032           | 11,167            | 51                   | 3,786            | 579                 | 0                    | 536                    |
| Total Allocated             | 108,412         | 247,449           | 1,985                | 98,741           | 27,767              | 0                    | 12,716                 |
| Roll Forward                | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Cost With Roll Forward      | 108,412         | 247,449           | 1,985                | 98,741           | 27,767              | 0                    | 12,716                 |
| Adjustments                 | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Proposed Costs              | 108,412         | 247,449           | 1,985                | 98,741           | 27,767              | 0                    | 12,716                 |



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| Central Service Departments | CCF 021/2346 | Comm Corr 024/2385 | HLth 007/4110 | Tobacco 007/4112 | Mntl HLth 033/7152 | Menatl Health Drug &<br>Alcohol Prevention | Immuniz 007/4129 |
|-----------------------------|--------------|--------------------|---------------|------------------|--------------------|--|------------------|
| Equip Use Charge            | 0            | 0                  | 0             | 0                | 0                  | 0  | 0                |
| Bd of Comm 1100             | 0            | 8,418              | 13,517        | 4,064            | 1,466              | 405  | 72               |
| Cnty Admin 1120             | 0            | 24,561             | 43,473        | 12,232           | 9,147              | 1,736                                      | 415              |
| Employee Relations 1125     | 0            | 21,133             | 9,034         | 2,742            | 1,290              | 1,371                                      | 242              |
| Cnty Counsel 1300           | 0            | 3,793              | 10,368        | 0                | 0                  | 0  | 0                |
| Records 1355                | 0            | 0                  | 0             | 0                | 0                  | 0  | 0                |
| Finance & Treasury 1625     | 0            | 24,221             | 16,314        | 4,277            | 9,628              | 4,143                                      | 1,091            |
| Info Systms 1650            | 0            | 49,836             | 37,838        | 2,769            | 0                  | 11,074                                     | 0                |
| Building & Grounds 1790     | 0            | 38,333             | 38,818        | 1,137            | 1,320              | 1,959                                      | 0                |
| Dues & Assessments 1990     | 0            | 4,593              | 1,752         | 401              | 2,401              | 371  | 52               |
| Total Allocated             | 0            | 174,888            | 171,114       | 27,622           | 25,252             | 21,059                                     | 1,872            |
| Roll Forward                | 0            | 0                  | 0             | 0                | 0                  | 0  | 0                |
| Cost With Roll Forward      | 0            | 174,888            | 171,114       | 27,622           | 25,252             | 21,059                                     | 1,872            |
| Adjustments                 | 0            | 0                  | 0             | 0                | 0                  | 0  | 0                |
| Proposed Costs              | 0            | 174,888            | 171,114       | 27,622           | 25,252             | 21,059                                     | 1,872            |

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| Central Service Departments | Mat/Child 007/4130 | Babies 007/4133 1st | WIC 007/4140 | Fmly Pln 007/4160 | Chronic Disease<br>007/4168 | 007/4169 HHW | 007/4174 OSS |
|-----------------------------|--------------------|---------------------|--------------|-------------------|-----------------------------|--------------|--------------|
| Equip Use Charge            | 0                  | 0                   | 0            | 0                 | 0                           | 0            | 0            |
| Bd of Comm 1100             | 542                | 1,026               | 1,001        | 524               | 740                         | 95           | 1,145        |
| Cnty Admin 1120             | 1,690              | 2,760               | 3,348        | 1,678             | 1,873                       | 817          | 2,904        |
| Employee Relations 1125     | 0                  | 3,468               | 3,388        | 1,775             | 2,500                       | 323          | 3,872        |
| Cnty Counsel 1300           | 0                  | 0                   | 0            | 0                 | 0                           | 0            | 0            |
| Records 1355                | 0                  | 0                   | 0            | 0                 | 0                           | 0            | 0            |
| Finance & Treasury 1625     | 100                | 5,146               | 5,065        | 7,285             | 3,102                       | 3,249        | 3,795        |
| Info Systms 1650            | 0                  | 1,845               | 23,072       | 2,769             | 0                           | 0            | 12,171       |
| Building & Grounds 1790     | 245                | 2,834               | 23,850       | 36,708            | 0                           | 216          | 5,123        |
| Dues & Assessments 1990     | 0                  | 586                 | 577          | 374               | 437                         | 317          | 585          |
| Total Allocated             | 2,577              | 17,665              | 60,301       | 51,113            | 8,652                       | 5,017        | 29,595       |
| Roll Forward                | 0                  | 0                   | 0            | 0                 | 0                           | 0            | 0            |
| Cost With Roll Forward      | 2,577              | 17,665              | 60,301       | 51,113            | 8,652                       | 5,017        | 29,595       |
| Adjustments                 | 0                  | 0                   | 0            | 0                 | 0                           | 0            | 0            |
| Proposed Costs              | 2,577              | 17,665              | 60,301       | 51,113            | 8,652                       | 5,017        | 29,595       |





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| Central Service Departments | PHEP 007/4170 | Environ Hlth 007/4175 | GBL/DRG 030/7145 | Antidrug 030/7146 | Bldg Cds 036/7165 | Fisheries 039/8500 | Spec Proj 100/2000 |
|-----------------------------|---------------|-----------------------|------------------|-------------------|-------------------|--------------------|--------------------|
| Equip Use Charge            | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                  |
| Bd of Comm 1100             | 72            | 882                   | 0                | 0                 | 2,456             | 4,584              | 0                  |
| Cnty Admin 1120             | 1,100         | 2,807                 | 0                | 0                 | 8,347             | 13,193             | 12,546             |
| Employee Relations 1125     | 242           | 2,985                 | 0                | 0                 | 8,308             | 10,002             | 0                  |
| Cnty Counsel 1300           | 0             | 0                     | 0                | 0                 | 0                 | 323                | 0                  |
| Records 1355                | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                  |
| Finance & Treasury 1625     | 4,085         | 5,804                 | 0                | 0                 | 9,000             | 10,190             | 38,494             |
| Info Sys'tms 1650           | 1,845         | 17,535                | 0                | 0                 | 22,323            | 11,074             | 0                  |
| Building & Grounds 1790     | 4,647         | 4,876                 | 0                | 0                 | 20,071            | 0                  | 0                  |
| Dues & Assessments 1990     | 459           | 591                   | 0                | 0                 | 1,748             | 1,846              | 5,686              |
| Total Allocated             | 12,450        | 35,480                | 0                | 0                 | 72,253            | 51,212             | 56,726             |
| Roll Forward                | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                  |
| Cost With Roll Forward      | 12,450        | 35,480                | 0                | 0                 | 72,253            | 51,212             | 56,726             |
| Adjustments                 | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                  |
| Proposed Costs              | 12,450        | 35,480                | 0                | 0                 | 72,253            | 51,212             | 56,726             |



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| Central Service Departments | Eq Rplc 102/2001 | Ins Res 105/2105 | Surveyor 120/1941 | Commissary 140/9100 | Fair 150/9300 | Cld Cst-Med 205/5705 | Cld Cst-Drug Proj<br>205/5708 |
|-----------------------------|------------------|------------------|-------------------|---------------------|---------------|----------------------|-------------------------------|
| Equip Use Charge            | 0                | 0                | 0                 | 0                   | 0             | 0                    | 0                             |
| Bd of Comm 1100             | 0                | 0                | 119               | 0                   | 4,142         | 24                   | 0                             |
| Cnty Admin 1120             | 3                | 446              | 817               | 0                   | 13,372        | 197                  | 0                             |
| Employee Relations 1125     | 0                | 0                | 403               | 0                   | 4,840         | 80                   | 0                             |
| Cnty Counsel 1300           | 0                | 0                | 0                 | 0                   | 7,262         | 0                    | 0                             |
| Records 1355                | 0                | 0                | 6,410             | 0                   | 0             | 0                    | 0                             |
| Finance & Treasury 1625     | 1,001            | 857              | 1,423             | 0                   | 15,616        | 1,420                | 0                             |
| Info Sys'tms 1650           | 0                | 0                | 1,845             | 0                   | 11,074        | 0                    | 0                             |
| Building & Grounds 1790     | 0                | 0                | 0                 | 0                   | 0             | 0                    | 0                             |
| Dues & Assessments 1990     | 1                | 202              | 114               | 0                   | 1,436         | 75                   | 0                             |
| Total Allocated             | 1,005            | 1,505            | 11,131            | 0                   | 57,742        | 1,796                | 0                             |
| Roll Forward                | 0                | 0                | 0                 | 0                   | 0             | 0                    | 0                             |
| Cost With Roll Forward      | 1,005            | 1,505            | 11,131            | 0                   | 57,742        | 1,796                | 0                             |
| Adjustments                 | 0                | 0                | 0                 | 0                   | 0             | 0                    | 0                             |
| Proposed Costs              | 1,005            | 1,505            | 11,131            | 0                   | 57,742        | 1,796                | 0                             |

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Detail

| Central Service Departments | Video Lot 206/5710 | Lqr Enf 208/5715 | Cthse Sec 209/5720 | Bike Pt 225/5805 | Law Lib 230/5810 | Parks 240/5815 | Emrg Com 250/5820 |
|-----------------------------|--------------------|------------------|--------------------|------------------|------------------|----------------|-------------------|
| Equip Use Charge            | 0                  | 0                | 0                  | 0                | 0                | 0              | 0                 |
| Bd of Comm 1100             | 0                  | 0                | 0                  | 0                | 95               | 0              | 0                 |
| Cnty Admin 1120             | 235                | 0                | 198                | 546              | 523              | 53             | 0                 |
| Employee Relations 1125     | 0                  | 0                | 0                  | 0                | 323              | 0              | 0                 |
| Cnty Counsel 1300           | 0                  | 0                | 0                  | 0                | 0                | 0              | 0                 |
| Records 1355                | 0                  | 0                | 0                  | 0                | 0                | 0              | 0                 |
| Finance & Treasury 1625     | 669                | 0                | 288                | 789              | 1,254            | 1,181          | 0                 |
| Info Systms 1650            | 0                  | 0                | 0                  | 0                | 3,692            | 0              | 0                 |
| Building & Grounds 1790     | 0                  | 0                | 0                  | 0                | 5,650            | 0              | 0                 |
| Dues & Assessments 1990     | 107                | 0                | 89                 | 247              | 89               | 24             | 0                 |
| Total Allocated             | 1,011              | 0                | 575                | 1,582            | 11,626           | 1,258          | 0                 |
| Roll Forward                | 0                  | 0                | 0                  | 0                | 0                | 0              | 0                 |
| Cost With Roll Forward      | 1,011              | 0                | 575                | 1,582            | 11,626           | 1,258          | 0                 |
| Adjustments                 | 0                  | 0                | 0                  | 0                | 0                | 0              | 0                 |
| Proposed Costs              | 1,011              | 0                | 575                | 1,582            | 11,626           | 1,258          | 0                 |



**Clatsop County**  
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**Allocated Costs By Department**

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| Central Service Departments | Rd Dist 1 300/5825 | Tmbr Enf 305/5828 | Ind Rev Fnd 325/5836 | Carlyle Apts | Wspt Swr 385/5845 | Wspt Eq Rplc 386/5846 | 4-H 395/5850 |
|-----------------------------|--------------------|-------------------|----------------------|--------------|-------------------|-----------------------|--------------|
| Equip Use Charge            | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Bd of Comm 1100             | 0                  | 0                 | 0                    | 0            | 1,626             | 0                     | 0            |
| Cnty Admin 1120             | 13                 | 406               | 595                  | 0            | 5,307             | 41                    | 1,472        |
| Employee Relations 1125     | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Cnty Counsel 1300           | 0                  | 0                 | 1,049                | 0            | 0                 | 0                     | 0            |
| Records 1355                | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Finance & Treasury 1625     | 154                | 762               | 2,436                | 0            | 1,800             | 697                   | 2,132        |
| Info Systms 1650            | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Building & Grounds 1790     | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Dues & Assessments 1990     | 6                  | 184               | 270                  | 0            | 107               | 19                    | 667          |
| Total Allocated             | 173                | 1,352             | 4,350                | 0            | 8,840             | 757                   | 4,271        |
| Roll Forward                | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Cost With Roll Forward      | 173                | 1,352             | 4,350                | 0            | 8,840             | 757                   | 4,271        |
| Adjustments                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     | 0            |
| Proposed Costs              | 173                | 1,352             | 4,350                | 0            | 8,840             | 757                   | 4,271        |



**Clatsop County**  
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**Allocated Costs By Department**

Clatsop County Full Cost for FY 21-22  
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| Central Service Departments | Debt Service 400/5855 | Bond & UAL 405/5860 | DK 5 505/6305 | DK 11 511/6311 | DK 14 514/6314 | Courts  | Tenants |
|-----------------------------|-----------------------|---------------------|---------------|----------------|----------------|---------|---------|
| Equip Use Charge            | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Bd of Comm 1100             | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Cnty Admin 1120             | 3,971                 | 0                   | 23            | 0              | 0              | 0       | 0       |
| Employee Relations 1125     | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Cnty Counsel 1300           | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Records 1355                | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Finance & Treasury 1625     | 5,342                 | 149                 | 225           | 35             | 17             | 0       | 0       |
| Info Systms 1650            | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Building & Grounds 1790     | 0                     | 0                   | 0             | 0              | 0              | 211,704 | 4,061   |
| Dues & Assessments 1990     | 1,799                 | 0                   | 10            | 0              | 0              | 0       | 0       |
| Total Allocated             | 11,112                | 149                 | 258           | 35             | 17             | 211,704 | 4,061   |
| Roll Forward                | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Cost With Roll Forward      | 11,112                | 149                 | 258           | 35             | 17             | 211,704 | 4,061   |
| Adjustments                 | 0                     | 0                   | 0             | 0              | 0              | 0       | 0       |
| Proposed Costs              | 11,112                | 149                 | 258           | 35             | 17             | 211,704 | 4,061   |



**Clatsop County**  
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**Allocated Costs By Department**

Clatsop County Full Cost for FY 21-22  
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| Central Service Departments | All Other | SubTotal  | Direct Billed | Unallocated | Total     |
|-----------------------------|-----------|-----------|---------------|-------------|-----------|
| Equip Use Charge            | 0         | 24,723    | 0             | 0           | 24,723    |
| Bd of Comm 1100             | 0         | 171,297   | 0             | 0           | 171,297   |
| Cnty Admin 1120             | 0         | 565,308   | 0             | 0           | 565,308   |
| Employee Relations 1125     | 0         | 342,758   | 0             | 0           | 342,758   |
| Cnty Counsel 1300           | 1,412     | 72,070    | 0             | 0           | 72,070    |
| Records 1355                | 89,311    | 96,662    | 0             | 0           | 96,662    |
| Finance & Treasury 1625     | 19,048    | 578,511   | 0             | 0           | 578,511   |
| Info Systms 1650            | 0         | 988,138   | 0             | 0           | 988,138   |
| Building & Grounds 1790     | 58,413    | 1,127,797 | 0             | 0           | 1,127,797 |
| Dues & Assessments 1990     | 0         | 84,249    | 0             | 0           | 84,249    |
| Total Allocated             | 168,184   | 4,051,513 | 0             | 0           | 4,051,513 |
| Roll Forward                | 0         | 0         | 0             | 0           | 0         |
| Cost With Roll Forward      | 168,184   | 4,051,513 | 0             | 0           | 4,051,513 |
| Adjustments                 | 0         | 0         | 0             | 0           | 0         |
| Proposed Costs              | 168,184   | 4,051,513 | 0             | 0           | 4,051,513 |





Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Summary Of Allocated Costs

Clatsop County Full Cost for FY 21-22  
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Detail

| Department              | Total Expenditures | Cost Adjustments | Total Allocated |
|-------------------------|--------------------|------------------|-----------------|
| Equip Use Charge        | 0                  | 99,597           |                 |
| Bd of Comm 1100         | 98,712             | 0                |                 |
| Cnty Admin 1120         | 588,190            | 0                |                 |
| Employee Relations 1125 | 339,469            | 0                |                 |
| Cnty Counsel 1300       | 134,588            | 0                |                 |
| Records 1355            | 23,108             | 0                |                 |
| Finance & Treasury 1625 | 476,981            | 0                |                 |
| Info Systms 1650        | 1,105,813          | 0                |                 |
| Building & Grounds 1790 | 1,104,320          | 0                |                 |
| Dues & Assessments 1990 | 80,735             | 0                |                 |
| Bd of Equal 1105        |                    |                  | 4,117           |
| County Tourism 1110     |                    |                  | 5,491           |
| A&T 1150                |                    |                  | 476,124         |
| Prop Mgmt 1155          |                    |                  | 48,840          |
| Elections 1350          |                    |                  | 74,163          |
| Cnty Clrk Rec 004/1354  |                    |                  | 9,497           |
| Parks Maint 1795        |                    |                  | 24,450          |
| Surveyor 1940           |                    |                  | 28,816          |
| DA 2160                 |                    |                  | 242,784         |
| Juv Crm Prev 020/2170   |                    |                  | 5,346           |
| Shf Supp 2190           |                    |                  | 73,750          |
| Shf Crmnl 2200          |                    |                  | 246,030         |
| Corrections 2300        |                    |                  | 590,150         |
| Jail Nurse 2325         |                    |                  | 18,248          |
| Juv 2340                |                    |                  | 90,806          |
| Corr Workcrew 2350      |                    |                  | 290             |
| Comm Dev 2700           |                    |                  | 130,146         |
| Code Compliance 2710    |                    |                  | 16,380          |
| Emer Mgmt 2750          |                    |                  | 68,234          |
| Anml Ctrl 2800          |                    |                  | 66,257          |
| Medical Examiner 2180   |                    |                  | 5,182           |
| Rd Adm 002/3110         |                    |                  | 108,412         |
| Rd Maint 002/3120       |                    |                  | 247,449         |
| Anml Enhmnt 235/2810    |                    |                  | 1,985           |
| Law Enf 005/2191        |                    |                  | 98,741          |
| Child Supp 009/2165     |                    |                  | 27,767          |
| Juv Det Ctr 018/2175    |                    |                  | 0               |

All Monetary Values Are \$ Dollars  
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Clatsop County  
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Based on Audited FY 2019-2020  
Summary Of Allocated Costs

Clatsop County Full Cost for FY 21-22  
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| Department                              | Total Expenditures | Cost Adjustments | Total Allocated |
|---|--------------------|------------------|-----------------|
| Marine Patrol 027/2245                  |                    |                  | 12,716          |
| CCF 021/2346                            |                    |                  | 0               |
| Comm Corr 024/2385                      |                    |                  | 174,888         |
| Hlth 007/4110                           |                    |                  | 171,114         |
| Tobacco 007/4112                        |                    |                  | 27,622          |
| Mntl Hlth 033/7152                      |                    |                  | 25,252          |
| Menatl Health Drug & Alcohol Prevention |                    |                  | 21,059          |
| Immuniz 007/4129                        |                    |                  | 1,872           |
| Mat/Child 007/4130                      |                    |                  | 2,577           |
| Babies 007/4133 1st                     |                    |                  | 17,665          |
| WIC 007/4140                            |                    |                  | 60,301          |
| Fmly Pln 007/4160                       |                    |                  | 51,113          |
| Chronic Disease 007/4168                |                    |                  | 8,652           |
| 007/4169 HHW                            |                    |                  | 5,017           |
| 007/4174 OSS                            |                    |                  | 29,595          |
| PHEP 007/4170                           |                    |                  | 12,450          |
| Environ Hlth 007/4175                   |                    |                  | 35,480          |
| GBL/DRG 030/7145                        |                    |                  | 0               |
| Antidrug 030/7146                       |                    |                  | 0               |
| Bldg Cds 036/7165                       |                    |                  | 72,253          |
| Fisheries 039/8500                      |                    |                  | 51,212          |
| Spec Proj 100/2000                      |                    |                  | 56,726          |
| Eq Rplc 102/2001                        |                    |                  | 1,005           |
| Ins Res 105/2105                        |                    |                  | 1,505           |
| Surveyor 120/1941                       |                    |                  | 11,131          |
| Commissary 140/9100                     |                    |                  | 0               |
| Fair 150/9300                           |                    |                  | 57,742          |
| Cld Cst-Med 205/5705                    |                    |                  | 1,796           |
| Cld Cst-Drug Proj 205/5708              |                    |                  | 0               |
| Video Lot 206/5710                      |                    |                  | 1,011           |
| Lqr Enf 208/5715                        |                    |                  | 0               |
| Cthse Sec 209/5720                      |                    |                  | 575             |
| Bike Pt 225/5805                        |                    |                  | 1,582           |
| Law Lib 230/5810                        |                    |                  | 11,626          |
| Parks 240/5815                          |                    |                  | 1,258           |
| Emrg Com 250/5820                       |                    |                  | 0               |
| Rd Dist 1 300/5825                      |                    |                  | 173             |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Summary Of Allocated Costs

Clatsop County Full Cost for FY 21-22  
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Detail

| Department            | Total Expenditures | Cost Adjustments | Total Allocated |                |
|-----------------------|--------------------|------------------|-----------------|----------------|
| Tmbr Enf 305/5828     |                    |                  | 1,352           |                |
| Ind Rev Fnd 325/5836  |                    |                  | 4,350           |                |
| Carlyle Apts          |                    |                  | 0               |                |
| Wspt Swr 385/5845     |                    |                  | 8,840           |                |
| Wspt Eq Rplc 386/5846 |                    |                  | 757             |                |
| 4-H 395/5850          |                    |                  | 4,271           |                |
| Debt Service 400/5855 |                    |                  | 11,112          |                |
| Bond & UAL 405/5860   |                    |                  | 149             |                |
| DK 5 505/6305         |                    |                  | 258             |                |
| DK 11 511/6311        |                    |                  | 35              |                |
| DK 14 514/6314        |                    |                  | 17              |                |
| Courts                |                    |                  | 211,704         |                |
| Tenants               |                    |                  | 4,061           |                |
| All Other             |                    |                  | 168,184         |                |
| Direct Billed Total   |                    |                  | 0               |                |
| Unallocated Total     |                    |                  | 0               |                |
| Totals                | 3,951,916          | 99,597           | 4,051,513       | Deviation<br>0 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule E - Summary of Allocation Basis

| Department                      | Allocation Basis:  | Allocation Source:                           |
|---------------------------------|--|--|
| Equip Use Charge                |  |  |
| 1.4.1 EQUIP USE CHG-(Depr)      | Total cost of equipment assets per org. unit                         | 2019-20 Fixed Asset Depreciation Report      |
| Bd of Comm 1100                 |  |  |
| 2.4.1 BD OF COMM-A              | Number of agenda items heard by BOCC                                 | 2019-20 Agenda Item Count                    |
| 2.4.2 BD OF COMM-B              | # of FTE per adopted budget  | 2020-21 Adopted Budget FTE                   |
| Cnty Admin 1120                 |  |  |
| 3.4.1 BUDGET                    | Operating exp per org. unit (excl: cap outlay, transfers)            | 2019- 20 Appropriation Status Report         |
| 3.4.2 AGENDAS                   | Number of agenda items heard by BOCC                                 | 2019-20 Agenda Item Count                    |
| 3.4.3 RECEPTION                 | # of communication lines (phones, fax)                               | December 2020 Phone Line Count               |
| 3.4.4 FTE PER ORG               | # of FTE per adopted budget  | 2020-21 Adopted Budget FTE                   |
| Employee Relations 1125         |  |  |
| 4.4.1 EMPL RELATIONS            | # of FTE per adopted budget  | 2020-21 Adopted Budget FTE                   |
| Cnty Counsel 1300               |  |  |
| 5.4.1 LEGAL SERVICES            | Total contractual service billings per org. unit                     | 2019-20 County Counsel Breakdown             |
| Records 1355                    |  |  |
| 6.4.1 Recording Revenues        | RECORDING REVENUES   | 2019-20 Total recording revenues report      |
| Finance & Treasury 1625         |  |  |
| 7.4.1 Budget                    | Operating exp per org. unit (excl: cap outlay, transfers)            | 2019- 20 Appropriation Status Report         |
| 7.4.2 Purchase Orders           | # of purchase order transactions per org. unit                       | 2019-20 PO transaction count                 |
| 7.4.3 Vouchers                  | # of vouchers per org. unit  | 2019-20 Voucher transaction count            |
| 7.4.4 Payroll                   | # of payroll checks & EFTs processed per org. unit                   | 2019-20 Payroll Check & EFT Count            |
| 7.4.5 General Fund Mgmt         | Operating expense per general fund (excl capital outlay & transfers) | 2019-20 Appropriation status report          |
| 7.4.6 Fixed Assets              | # of pieces of equipment (all fixed assets) per org unit             | 2019-20 Fixed Asset Report                   |
| 7.4.7 Cash Mgmt/Invest Gen Fund | Operating expense per general fund (excl capital outlay & transfers) | 2019-20 Appropriation status report          |
| 7.4.8 Cash Mgmt/Invest Fund 007 | Operating expense per HHS org. units only (Fund 007)                 | 2019-20 Appropriation Status Report          |
| 7.4.9 Cash/Invest Othr Fnds     | Interest income per fund excluding Fund 001 & Fund 007               | 2019-20 Revenue Realization Report (81-3100) |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule E - Summary of Allocation Basis

| Department                  | Allocation Basis:   | Allocation Source:                             |
|-----------------------------|---|--|
| Info Systms 1650            |   |  |
| 8.4.1 Network Support       | # of PC, Printers, Copiers per org. unit                  | Dec 2020 Equip Inventory Count                 |
| 8.4.2 Client/Server Support | Percentage of time worked per dept.                       | Calculation by IS Supervisor; updated Dec 2020 |
| Building & Grounds 1790     |   |  |
| 9.4.1 MISC EXPENSE          | Square footage per org. unit; space maintained            | B&G square footage records-updated Dec 2020    |
| 9.4.2 800 BLDG              | Square footage per org. unit; space maintained            | B&G square footage records Dec 2020            |
| 9.4.3 CRMNL JUSTICE         | Square footage per org. unit; space maintained            | B&G square footage records Dec 2020            |
| 9.4.4 ANIMAL CONTROL        | Direct Allocation from B&G                                | 100% TO A/C, 001/2800 from B&G                 |
| 9.4.5 COURTHOUSE            | Square footage per org. unit; space maintained            | B&G square footage records Dec 2020            |
| 9.4.6 820 BLDG 1ST FLR      | Square footage per org. unit; space maintained            | B&G square footage records-updated Dec 2020    |
| 9.4.7 OLD JAIL              | Square footage per org. unit; space maintained            | B&G square footage records Dec 2020            |
| 9.4.8 OLD HHS               | Square footage per org. unit; space maintained            | B&G square footage records Dec 2020            |
| 9.4.9 820-2ND FLR           | Square footage per org. unit; space maintained            | B&G square footage records Dec 2020            |
| Dues & Assessments 1990     |   |  |
| 10.4.1 INSURANCE-A          | Operating exp per org. unit (excl: cap outlay, transfers) | 2019- 20 Appropriation Status Report           |
| 10.4.2 INSURANCE-B          | # of FTE per adopted budget                               | 2020-21 Adopted Budget FTE                     |
| 10.4.3 MBR, FEES, DUES      | # of FTE per adopted budget                               | 2020-21 Adopted Budget FTE                     |
| 10.4.4 AUDIT & ACCTG        | Operating exp per org. unit (excl: cap outlay, transfers) | 2019- 20 Appropriation Status Report           |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Equip Use Charge**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total  |
|---------------------------------------|----------------|----------------|-----------|--------|
| Expenditures Per Financial Statement: | 0              |                |           | 0      |
| Total Allocated Additions:            |                |                | 0         | 0      |
| Equip Use Chrg (Deprec)               | 99,597         |                |           |        |
| Total Departmental Cost Adjustments:  | 99,597         |                |           | 99,597 |
| Total To Be Allocated:                | 99,597         | 0              |           | 99,597 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Equip Use Charge**

|                                | Total  | General & Admin | EQUIP USE CHG-(Depr) |
|--------------------------------|--------|-----------------|----------------------|
| Wages & Benefits               |        |                 |                      |
| -----                          |        |                 |                      |
| SALARIES & WAGES               | 0      | 0               | 0                    |
| FRINGE BENEFITS                | 0      | 0               | 0                    |
| Departmental Totals            |        |                 |                      |
| -----                          |        |                 |                      |
| Total Expenditures             | 0      | 0               | 0                    |
| Deductions                     |        |                 |                      |
| -----                          |        |                 |                      |
| Total Deductions               | 0      | 0               | 0                    |
| Cost Adjustments               |        |                 |                      |
| -----                          |        |                 |                      |
| Equip Use Chrg (Deprec)        | 99,597 | 0               | 99,597               |
|                                |        |                 |                      |
| Functional Cost                | 99,597 | 0               | 99,597               |
| Allocation Step 1              |        |                 |                      |
| -----                          |        |                 |                      |
| 1st Allocation                 | 99,597 | 0               | 99,597               |
| Allocation Step 2              |        |                 |                      |
| -----                          |        |                 |                      |
| 2nd Allocation                 | 0      | 0               | 0                    |
| Total For 010 Equip Use Charge |        |                 |                      |
| -----                          |        |                 |                      |
| Total Allocated                | 99,597 | 0               | 99,597               |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Equip Use Charge**

| Receiving Department    | TotalEQUIP USE CHG-(Depr) |               |
|-------------------------|---------------------------|---------------|
| Bd of Comm 1100         | 27,714                    | 27,714        |
| A&T 1150                | 13,710                    | 13,710        |
| Elections 1350          | 11,013                    | 11,013        |
| Finance & Treasury 1625 | 2,478                     | 2,478         |
| Info Systms 1650        | 17,697                    | 17,697        |
| Building & Grounds 1790 | 26,985                    | 26,985        |
| Direct Billed           | 0                         | 0             |
| Total                   | <u>99,597</u>             | <u>99,597</u> |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Bd of Comm 1100**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 98,712         |                |           | 98,712  |
| Equip Use Charge                      | 27,714         |                | 27,714    |         |
| Bd of Comm 1100                       |                | 12,967         | 12,967    |         |
| Cnty Admin 1120                       |                | 59,408         | 59,408    |         |
| Cnty Counsel 1300                     |                | 21,291         | 21,291    |         |
| Finance & Treasury 1625               |                | 2,121          | 2,121     |         |
| Info Systms 1650                      |                | 5,302          | 5,302     |         |
| Dues & Assessments 1990               |                | 123            | 123       |         |
| Total Allocated Additions:            | 27,714         | 101,212        | 128,926   | 128,926 |
| Total To Be Allocated:                | 126,426        | 101,212        |           | 227,638 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Bd of Comm 1100**

|                               | Total   | General & Admin | BD OF COMM-A | BD OF COMM-B |
|-------------------------------|---------|-----------------|--------------|--------------|
| Wages & Benefits              |         |                 |              |              |
| Salaries                      | 0       | 0               | 0            | 0            |
| Fringe Benefits               | 4,327   | 0               | 2,163        | 2,164        |
| Other Expense & Cost          |         |                 |              |              |
| Telephones                    | 3,612   | 0               | 1,806        | 1,806        |
| Postage                       | 1,536   | 0               | 768          | 768          |
| Printing                      | 241     | 0               | 120          | 121          |
| Education & Trng              | 3,475   | 0               | 1,737        | 1,738        |
| Comm Per Diem                 | 70,955  | 0               | 35,477       | 35,478       |
| Materials & Supplies          | 10,473  | 0               | 5,236        | 5,237        |
| Travel                        | 4,093   | 0               | 2,046        | 2,047        |
| Departmental Totals           |         |                 |              |              |
| Total Expenditures            | 98,712  | 0               | 49,353       | 49,359       |
| Deductions                    |         |                 |              |              |
| Total Deductions              | 0       | 0               | 0            | 0            |
| Functional Cost               | 98,712  | 0               | 49,353       | 49,359       |
| Allocation Step 1             |         |                 |              |              |
| Inbound- All Others           | 27,714  | 27,714          | 0            | 0            |
| Reallocate Admin Costs        |         | ( 27,714)       | 13,857       | 13,857       |
| 1st Allocation                | 126,426 | 0               | 63,210       | 63,216       |
| Allocation Step 2             |         |                 |              |              |
| Inbound- All Others           | 101,212 | 101,212         | 0            | 0            |
| Reallocate Admin Costs        |         | ( 101,212)      | 50,606       | 50,606       |
| 2nd Allocation                | 101,212 | 0               | 50,606       | 50,606       |
| Total For 020 Bd of Comm 1100 |         |                 |              |              |
| Total Allocated               | 227,638 | 0               | 113,816      | 113,822      |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Bd of Comm 1100**

| Receiving Department    | Total  | BD OF COMM-A | BD OF COMM-B |
|-------------------------|--------|--------------|--------------|
| Bd of Comm 1100         | 12,967 | 12,967       | 0            |
| Bd of Equal 1105        | 709    | 542          | 167          |
| County Tourism 1110     | 333    | 0            | 333          |
| Cnty Admin 1120         | 15,444 | 13,559       | 1,885        |
| Employee Relations 1125 | 2,038  | 1,084        | 954          |
| A&T 1150                | 10,856 | 3,796        | 7,060        |
| Prop Mgmt 1155          | 8,913  | 8,675        | 238          |
| Cnty Counsel 1300       | 2,646  | 2,169        | 477          |
| Elections 1350          | 1,431  | 0            | 1,431        |
| Records 1355            | 787    | 0            | 787          |
| Finance & Treasury 1625 | 12,111 | 9,759        | 2,352        |
| Info Systms 1650        | 4,999  | 1,626        | 3,373        |
| Building & Grounds 1790 | 5,349  | 2,711        | 2,638        |
| Parks Maint 1795        | 2,437  | 1,626        | 811          |
| Surveyor 1940           | 3,100  | 2,169        | 931          |
| DA 2160                 | 8,547  | 542          | 8,005        |
| Juv Crm Prev 020/2170   | 819    | 542          | 277          |
| Shf Supp 2190           | 5,443  | 1,626        | 3,817        |
| Shf Crmnl 2200          | 11,640 | 0            | 11,640       |
| Corrections 2300        | 14,790 | 0            | 14,790       |
| Jail Nurse 2325         | 954    | 0            | 954          |
| Juv 2340                | 3,203  | 542          | 2,661        |
| Comm Dev 2700           | 10,846 | 8,675        | 2,171        |
| Code Compliance 2710    | 1,097  | 0            | 1,097        |
| Emer Mgmt 2750          | 3,057  | 1,626        | 1,431        |
| Anml Ctrl 2800          | 2,146  | 0            | 2,146        |
| Medical Examiner 2180   | 410    | 0            | 410          |
| Rd Adm 002/3110         | 10,317 | 7,049        | 3,268        |
| Rd Maint 002/3120       | 20,400 | 7,591        | 12,809       |
| Child Supp 009/2165     | 1,035  | 0            | 1,035        |
| Marine Patrol 027/2245  | 1,799  | 1,084        | 715          |
| Comm Corr 024/2385      | 8,418  | 2,169        | 6,249        |
| Hlth 007/4110           | 13,517 | 10,845       | 2,672        |
| Tobacco 007/4112        | 4,064  | 3,253        | 811          |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Bd of Comm 1100**

| Receiving Department         | Total   | BD OF COMM-A | BD OF COMM-B |
|------------------------------|---------|--------------|--------------|
| Mntl Hlth 033/7152           | 1,466   | 1,084        | 382          |
| Menatl Health Drug & Alcohol | 405     | 0            | 405          |
| Immuniz 007/4129             | 72      | 0            | 72           |
| Mat/Child 007/4130           | 542     | 542          | 0            |
| Babies 007/4133 1st          | 1,026   | 0            | 1,026        |
| WIC 007/4140                 | 1,001   | 0            | 1,001        |
| Fmly Pln 007/4160            | 524     | 0            | 524          |
| Chronic Disease 007/4168     | 740     | 0            | 740          |
| 007/4169 HHW                 | 95      | 0            | 95           |
| 007/4174 OSS                 | 1,145   | 0            | 1,145        |
| PHEP 007/4170                | 72      | 0            | 72           |
| Environ Hlth 007/4175        | 882     | 0            | 882          |
| Bldg Cds 036/7165            | 2,456   | 0            | 2,456        |
| Fisheries 039/8500           | 4,584   | 1,626        | 2,958        |
| Surveyor 120/1941            | 119     | 0            | 119          |
| Fair 150/9300                | 4,142   | 2,711        | 1,431        |
| Cld Cst-Med 205/5705         | 24      | 0            | 24           |
| Law Lib 230/5810             | 95      | 0            | 95           |
| Wspt Swr 385/5845            | 1,626   | 1,626        | 0            |
| Direct Billed                | 0       | 0            | 0            |
| Total                        | 227,638 | 113,816      | 113,822      |





**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Cnty Admin 1120**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 588,190        |                |           | 588,190 |
| Bd of Comm 1100                       | 7,800          | 7,644          | 15,444    |         |
| Cnty Admin 1120                       |                | 37,755         | 37,755    |         |
| Employee Relations 1125               |                | 5,719          | 5,719     |         |
| Cnty Counsel 1300                     |                | 46,393         | 46,393    |         |
| Finance & Treasury 1625               |                | 6,902          | 6,902     |         |
| Info Sys'tms 1650                     |                | 16,809         | 16,809    |         |
| Building & Grounds 1790               |                | 34,159         | 34,159    |         |
| Dues & Assessments 1990               |                | 1,240          | 1,240     |         |
| Total Allocated Additions:            | 7,800          | 156,621        | 164,421   | 164,421 |
| Total To Be Allocated:                | 595,990        | 156,621        |           | 752,611 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Cnty Admin 1120

|                               | Total   | General & Admin | BUDGET  | AGENDAS | RECEPTION |
|-------------------------------|---------|-----------------|---------|---------|-----------|
| Wages & Benefits              |         |                 |         |         |           |
| Salaries                      | 386,625 | 0               | 69,593  | 185,579 | 23,198    |
| Fringe Benefits               | 174,613 | 0               | 31,430  | 83,814  | 10,477    |
| Other Expense & Cost          |         |                 |         |         |           |
| Membership Dues               | 1,822   | 0               | 328     | 875     | 109       |
| Travel                        | 1,059   | 0               | 191     | 507     | 64        |
| Printing                      | 3,657   | 0               | 1,828   | 1,829   | 0         |
| Materials & Supplies          | 20,414  | 0               | 3,675   | 9,798   | 1,225     |
| Departmental Totals           |         |                 |         |         |           |
| Total Expenditures            | 588,190 | 0               | 107,045 | 282,402 | 35,073    |
| Deductions                    |         |                 |         |         |           |
| Total Deductions              | 0       | 0               | 0       | 0       | 0         |
| Functional Cost               | 588,190 | 0               | 107,045 | 282,402 | 35,073    |
| Allocation Step 1             |         |                 |         |         |           |
| Inbound- All Others           | 7,800   | 7,800           | 0       | 0       | 0         |
| Reallocate Admin Costs        |         | ( 7,800)        | 1,420   | 3,745   | 465       |
| 1st Allocation                | 595,990 | 0               | 108,465 | 286,147 | 35,538    |
| Allocation Step 2             |         |                 |         |         |           |
| Inbound- All Others           | 156,621 | 156,621         | 0       | 0       | 0         |
| Reallocate Admin Costs        |         | ( 156,621)      | 28,504  | 75,197  | 9,339     |
| 2nd Allocation                | 156,621 | 0               | 28,504  | 75,197  | 9,339     |
| Total For 040 Cnty Admin 1120 |         |                 |         |         |           |
| Total Allocated               | 752,611 | 0               | 136,969 | 361,344 | 44,877    |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Cnty Admin 1120

| FTE PER ORG                   |         |
|-------------------------------|---------|
| Wages & Benefits              |         |
| Salaries                      | 108,255 |
| Fringe Benefits               | 48,892  |
| Other Expense & Cost          |         |
| Membership Dues               | 510     |
| Travel                        | 297     |
| Printing                      | 0       |
| Materials & Supplies          | 5,716   |
| Departmental Totals           |         |
| Total Expenditures            | 163,670 |
| Deductions                    |         |
| Total Deductions              | 0       |
| Functional Cost               | 163,670 |
| Allocation Step 1             |         |
| Inbound- All Others           | 0       |
| Reallocate Admin Costs        | 2,170   |
| 1st Allocation                | 165,840 |
| Allocation Step 2             |         |
| Inbound- All Others           | 0       |
| Reallocate Admin Costs        | 43,581  |
| 2nd Allocation                | 43,581  |
| Total For 040 Cnty Admin 1120 |         |
| Total Allocated               | 209,421 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Cnty Admin 1120**

| Receiving Department    | Total  | BUDGET | AGENDAS | RECEPTION | FTE PER ORG |
|-------------------------|--------|--------|---------|-----------|-------------|
| Bd of Comm 1100         | 59,408 | 225    | 58,694  | 489       | 0           |
| Bd of Equal 1105        | 2,089  | 91     | 1,690   | 0         | 308         |
| County Tourism 1110     | 1,091  | 474    | 0       | 0         | 617         |
| Cnty Admin 1120         | 37,755 | 1,342  | 30,571  | 3,097     | 2,745       |
| Employee Relations 1125 | 6,544  | 982    | 3,380   | 421       | 1,761       |
| A&T 1150                | 33,554 | 4,687  | 11,829  | 4,002     | 13,036      |
| Prop Mgmt 1155          | 27,871 | 180    | 27,039  | 211       | 441         |
| Cnty Counsel 1300       | 7,640  | 0      | 6,759   | 0         | 881         |
| Elections 1350          | 6,219  | 1,049  | 0       | 2,528     | 2,642       |
| Cnty Clrk Rec 004/1354  | 24     | 24     | 0       | 0         | 0           |
| Records 1355            | 2,183  | 519    | 0       | 211       | 1,453       |
| Finance & Treasury 1625 | 37,614 | 1,378  | 30,418  | 1,475     | 4,343       |
| Info Systms 1650        | 15,757 | 3,196  | 5,070   | 1,264     | 6,227       |
| Building & Grounds 1790 | 17,357 | 3,194  | 8,449   | 843       | 4,871       |
| Parks Maint 1795        | 7,445  | 666    | 5,070   | 211       | 1,498       |
| Surveyor 1940           | 9,786  | 678    | 6,759   | 632       | 1,717       |
| Dues & Assessments 1990 | 3,045  | 3,045  | 0       | 0         | 0           |
| DA 2160                 | 27,152 | 5,416  | 1,690   | 5,266     | 14,780      |
| Juv Crm Prev 020/2170   | 2,375  | 174    | 1,690   | 0         | 511         |
| Shf Supp 2190           | 15,606 | 2,226  | 5,070   | 1,264     | 7,046       |
| Shf Crmnl 2200          | 36,227 | 11,787 | 0       | 2,949     | 21,491      |
| Corrections 2300        | 40,724 | 10,471 | 0       | 2,949     | 27,304      |
| Jail Nurse 2325         | 3,141  | 1,169  | 0       | 211       | 1,761       |
| Juv 2340                | 11,274 | 2,142  | 1,690   | 2,528     | 4,914       |
| Comm Dev 2700           | 35,209 | 2,057  | 27,039  | 2,106     | 4,007       |
| Code Compliance 2710    | 2,026  | 0      | 0       | 0         | 2,026       |
| Emer Mgmt 2750          | 10,799 | 1,191  | 5,070   | 1,896     | 2,642       |
| Anml Ctrl 2800          | 5,221  | 1,257  | 0       | 0         | 3,964       |
| Medical Examiner 2180   | 1,177  | 419    | 0       | 0         | 758         |
| Rd Adm 002/3110         | 32,144 | 2,457  | 21,969  | 1,685     | 6,033       |
| Rd Maint 002/3120       | 64,218 | 16,699 | 23,659  | 211       | 23,649      |
| Anml Enhmnt 235/2810    | 114    | 114    | 0       | 0         | 0           |
| Law Enf 005/2191        | 8,355  | 8,355  | 0       | 0         | 0           |
| Child Supp 009/2165     | 3,180  | 637    | 0       | 632       | 1,911       |

All Monetary Values Are \$ Dollars  
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**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Cnty Admin 1120**

| Receiving Department         | Total  | BUDGET | AGENDAS | RECEPTION | FTE PER ORG |
|------------------------------|--------|--------|---------|-----------|-------------|
| Marine Patrol 027/2245       | 5,442  | 740    | 3,380   | 0         | 1,322       |
| Comm Corr 024/2385           | 24,561 | 6,264  | 6,759   | 0         | 11,538      |
| Hlth 007/4110                | 43,473 | 2,211  | 33,802  | 2,528     | 4,932       |
| Tobacco 007/4112             | 12,232 | 384    | 10,139  | 211       | 1,498       |
| Mntl Hlth 033/7152           | 9,147  | 5,062  | 3,380   | 0         | 705         |
| Menatl Health Drug & Alcohol | 1,736  | 566    | 0       | 421       | 749         |
| Immuniz 007/4129             | 415    | 72     | 0       | 211       | 132         |
| Mat/Child 007/4130           | 1,690  | 0      | 1,690   | 0         | 0           |
| Babies 007/4133 1st          | 2,760  | 656    | 0       | 211       | 1,893       |
| WIC 007/4140                 | 3,348  | 655    | 0       | 843       | 1,850       |
| Fmly Pln 007/4160            | 1,678  | 498    | 0       | 211       | 969         |
| Chronic Disease 007/4168     | 1,873  | 508    | 0       | 0         | 1,365       |
| 007/4169 HHW                 | 817    | 641    | 0       | 0         | 176         |
| 007/4174 OSS                 | 2,904  | 579    | 0       | 211       | 2,114       |
| PHEP 007/4170                | 1,100  | 968    | 0       | 0         | 132         |
| Environ Hlth 007/4175        | 2,807  | 756    | 0       | 421       | 1,630       |
| Bldg Cds 036/7165            | 8,347  | 2,336  | 0       | 1,475     | 4,536       |
| Fisheries 039/8500           | 13,193 | 2,241  | 5,070   | 421       | 5,461       |
| Spec Proj 100/2000           | 12,546 | 12,546 | 0       | 0         | 0           |
| Eq Rplc 102/2001             | 3      | 3      | 0       | 0         | 0           |
| Ins Res 105/2105             | 446    | 446    | 0       | 0         | 0           |
| Surveyor 120/1941            | 817    | 176    | 0       | 421       | 220         |
| Fair 150/9300                | 13,372 | 2,281  | 8,449   | 0         | 2,642       |
| Cld Cst-Med 205/5705         | 197    | 153    | 0       | 0         | 44          |
| Video Lot 206/5710           | 235    | 235    | 0       | 0         | 0           |
| Cthse Sec 209/5720           | 198    | 198    | 0       | 0         | 0           |
| Bike Pt 225/5805             | 546    | 546    | 0       | 0         | 0           |
| Law Lib 230/5810             | 523    | 136    | 0       | 211       | 176         |
| Parks 240/5815               | 53     | 53     | 0       | 0         | 0           |
| Rd Dist 1 300/5825           | 13     | 13     | 0       | 0         | 0           |
| Tmbr Enf 305/5828            | 406    | 406    | 0       | 0         | 0           |
| Ind Rev Fnd 325/5836         | 595    | 595    | 0       | 0         | 0           |
| Wspt Swr 385/5845            | 5,307  | 237    | 5,070   | 0         | 0           |
| Wspt Eq Rplc 386/5846        | 41     | 41     | 0       | 0         | 0           |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Cnty Admin 1120**

| Receiving Department  | Total   | BUDGET  | AGENDAS | RECEPTION | FTE PER ORG |
|-----------------------|---------|---------|---------|-----------|-------------|
| 4-H 395/5850          | 1,472   | 1,472   | 0       | 0         | 0           |
| Debt Service 400/5855 | 3,971   | 3,971   | 0       | 0         | 0           |
| DK 5 505/6305         | 23      | 23      | 0       | 0         | 0           |
| Direct Billed         | 0       | 0       | 0       | 0         | 0           |
| Total                 | 752,611 | 136,969 | 361,344 | 44,877    | 209,421     |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Employee Relations 1125**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 339,469        |                |           | 339,469 |
| Bd of Comm 1100                       | 1,070          | 968            | 2,038     |         |
| Cnty Admin 1120                       | 4,937          | 1,607          | 6,544     |         |
| Employee Relations 1125               |                | 2,896          | 2,896     |         |
| Cnty Counsel 1300                     |                | 9,993          | 9,993     |         |
| Finance & Treasury 1625               |                | 6,383          | 6,383     |         |
| Info Systms 1650                      |                | 8,837          | 8,837     |         |
| Building & Grounds 1790               |                | 7,087          | 7,087     |         |
| Dues & Assessments 1990               |                | 680            | 680       |         |
| Total Allocated Additions:            | 6,007          | 38,451         | 44,458    | 44,458  |
| Total To Be Allocated:                | 345,476        | 38,451         |           | 383,927 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Employee Relations 1125

|                                       | Total   | General & Admin | EMPL RELATIONS |
|---------------------------------------|---------|-----------------|----------------|
| Wages & Benefits                      |         |                 |                |
| Salaries                              | 169,782 | 0               | 169,782        |
| Fringe Benefits                       | 72,283  | 0               | 72,283         |
| Other Expense & Cost                  |         |                 |                |
| Contractual Services                  | 15,156  | 0               | 15,156         |
| Education & Trng                      | 996     | 0               | 996            |
| Materials & Supplies                  | 77,215  | 0               | 77,215         |
| Employee Recognition                  | 4,037   | 0               | 4,037          |
| In-House Trng                         | 0       | 0               | 0              |
| Departmental Totals                   |         |                 |                |
| Total Expenditures                    | 339,469 | 0               | 339,469        |
| Deductions                            |         |                 |                |
| Total Deductions                      | 0       | 0               | 0              |
| Functional Cost                       | 339,469 | 0               | 339,469        |
| Allocation Step 1                     |         |                 |                |
| Inbound- All Others                   | 6,007   | 6,007           | 0              |
| Reallocate Admin Costs                |         | ( 6,007)        | 6,007          |
| 1st Allocation                        | 345,476 | 0               | 345,476        |
| Allocation Step 2                     |         |                 |                |
| Inbound- All Others                   | 38,451  | 38,451          | 0              |
| Reallocate Admin Costs                |         | ( 38,451)       | 38,451         |
| 2nd Allocation                        | 38,451  | 0               | 38,451         |
| Total For 050 Employee Relations 1125 |         |                 |                |
| Total Allocated                       | 383,927 | 0               | 383,927        |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Relations 1125**

| Receiving Department    | Total  | EMPL RELATIONS |
|-------------------------|--------|----------------|
| Bd of Equal 1105        | 565    | 565            |
| County Tourism 1110     | 1,130  | 1,130          |
| Cnty Admin 1120         | 5,719  | 5,719          |
| Employee Relations 1125 | 2,896  | 2,896          |
| A&T 1150                | 23,875 | 23,875         |
| Prop Mgmt 1155          | 807    | 807            |
| Cnty Counsel 1300       | 1,613  | 1,613          |
| Elections 1350          | 4,840  | 4,840          |
| Records 1355            | 2,662  | 2,662          |
| Finance & Treasury 1625 | 7,953  | 7,953          |
| Info Systms 1650        | 11,405 | 11,405         |
| Building & Grounds 1790 | 8,921  | 8,921          |
| Parks Maint 1795        | 2,742  | 2,742          |
| Surveyor 1940           | 3,145  | 3,145          |
| DA 2160                 | 27,069 | 27,069         |
| Juv Crm Prev 020/2170   | 936    | 936            |
| Shf Supp 2190           | 12,905 | 12,905         |
| Shf Crmnl 2200          | 39,362 | 39,362         |
| Corrections 2300        | 50,010 | 50,010         |
| Jail Nurse 2325         | 3,227  | 3,227          |
| Juv 2340                | 9,001  | 9,001          |
| Comm Dev 2700           | 7,340  | 7,340          |
| Code Compliance 2710    | 3,710  | 3,710          |
| Emer Mgmt 2750          | 4,840  | 4,840          |
| Anml Ctrl 2800          | 7,260  | 7,260          |
| Medical Examiner 2180   | 1,387  | 1,387          |
| Rd Adm 002/3110         | 11,050 | 11,050         |
| Rd Maint 002/3120       | 43,315 | 43,315         |
| Child Supp 009/2165     | 3,501  | 3,501          |
| Marine Patrol 027/2245  | 2,420  | 2,420          |
| Comm Corr 024/2385      | 21,133 | 21,133         |
| Hlth 007/4110           | 9,034  | 9,034          |
| Tobacco 007/4112        | 2,742  | 2,742          |
| Mntl Hlth 033/7152      | 1,290  | 1,290          |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Employee Relations 1125**

| Receiving Department         | Total   | EMPL RELATIONS |
|------------------------------|---------|----------------|
| Menatl Health Drug & Alcohol | 1,371   | 1,371          |
| Immuniz 007/4129             | 242     | 242            |
| Babies 007/4133 1st          | 3,468   | 3,468          |
| WIC 007/4140                 | 3,388   | 3,388          |
| Fmly Pln 007/4160            | 1,775   | 1,775          |
| Chronic Disease 007/4168     | 2,500   | 2,500          |
| 007/4169 HHW                 | 323     | 323            |
| 007/4174 OSS                 | 3,872   | 3,872          |
| PHEP 007/4170                | 242     | 242            |
| Environ Hlth 007/4175        | 2,985   | 2,985          |
| Bldg Cds 036/7165            | 8,308   | 8,308          |
| Fisheries 039/8500           | 10,002  | 10,002         |
| Surveyor 120/1941            | 403     | 403            |
| Fair 150/9300                | 4,840   | 4,840          |
| Cld Cst-Med 205/5705         | 80      | 80             |
| Law Lib 230/5810             | 323     | 323            |
| Direct Billed                | 0       | 0              |
| Total                        | 383,927 | 383,927        |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Cnty Counsel 1300**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 134,588        |                |           | 134,588 |
| Bd of Comm 1100                       | 1,346          | 1,300          | 2,646     |         |
| Cnty Admin 1120                       | 5,586          | 2,054          | 7,640     |         |
| Employee Relations 1125               | 1,448          | 165            | 1,613     |         |
| Finance & Treasury 1625               |                | 827            | 827       |         |
| Building & Grounds 1790               |                | 6,944          | 6,944     |         |
| Dues & Assessments 1990               |                | 128            | 128       |         |
| Total Allocated Additions:            | 8,380          | 11,418         | 19,798    | 19,798  |
| Total To Be Allocated:                | 142,968        | 11,418         |           | 154,386 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Cnty Counsel 1300

|                                 | Total   | General & Admin | LEGAL SERVICES |
|---------------------------------|---------|-----------------|----------------|
| Wages & Benefits                |         |                 |                |
| Salaries                        | 33,249  | 0               | 33,249         |
| Fringe Benefits                 | 15,947  | 0               | 15,947         |
| Other Expense & Cost            |         |                 |                |
| Contractual Services            | 83,339  | 0               | 83,339         |
| Materials & Supplies            | 2,053   | 0               | 2,053          |
| Departmental Totals             |         |                 |                |
| Total Expenditures              | 134,588 | 0               | 134,588        |
| Deductions                      |         |                 |                |
| Total Deductions                | 0       | 0               | 0              |
| Functional Cost                 | 134,588 | 0               | 134,588        |
| Allocation Step 1               |         |                 |                |
| Inbound- All Others             | 8,380   | 8,380           | 0              |
| Reallocate Admin Costs          |         | ( 8,380)        | 8,380          |
| 1st Allocation                  | 142,968 | 0               | 142,968        |
| Allocation Step 2               |         |                 |                |
| Inbound- All Others             | 11,418  | 11,418          | 0              |
| Reallocate Admin Costs          |         | ( 11,418)       | 11,418         |
| 2nd Allocation                  | 11,418  | 0               | 11,418         |
| Total For 080 Cnty Counsel 1300 |         |                 |                |
| Total Allocated                 | 154,386 | 0               | 154,386        |





**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Cnty Counsel 1300**

| Receiving Department    | Total   | LEGAL SERVICES |
|-------------------------|---------|----------------|
| Bd of Comm 1100         | 21,291  | 21,291         |
| Cnty Admin 1120         | 46,393  | 46,393         |
| Employee Relations 1125 | 9,993   | 9,993          |
| A&T 1150                | 11,772  | 11,772         |
| Prop Mgmt 1155          | 1,634   | 1,634          |
| Elections 1350          | 2,582   | 2,582          |
| Finance & Treasury 1625 | 1,977   | 1,977          |
| Building & Grounds 1790 | 2,662   | 2,662          |
| Shf Crmnl 2200          | 4,680   | 4,680          |
| Juv 2340                | 81      | 81             |
| Code Compliance 2710    | 9,239   | 9,239          |
| Emer Mgmt 2750          | 242     | 242            |
| Rd Adm 002/3110         | 17,633  | 17,633         |
| Comm Corr 024/2385      | 3,793   | 3,793          |
| Hlth 007/4110           | 10,368  | 10,368         |
| Fisheries 039/8500      | 323     | 323            |
| Fair 150/9300           | 7,262   | 7,262          |
| Ind Rev Fnd 325/5836    | 1,049   | 1,049          |
| All Other               | 1,412   | 1,412          |
| Direct Billed           | 0       | 0              |
| Total                   | 154,386 | 154,386        |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Records 1355**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total  |
|---------------------------------------|----------------|----------------|-----------|--------|
| Expenditures Per Financial Statement: | 23,108         |                |           | 23,108 |
| Bd of Comm 1100                       | 437            | 350            | 787       |        |
| Cnty Admin 1120                       | 1,720          | 463            | 2,183     |        |
| Employee Relations 1125               | 2,389          | 273            | 2,662     |        |
| Finance & Treasury 1625               |                | 2,845          | 2,845     |        |
| Info Systms 1650                      |                | 64,641         | 64,641    |        |
| Dues & Assessments 1990               |                | 436            | 436       |        |
| Total Allocated Additions:            | 4,546          | 69,008         | 73,554    | 73,554 |
| Total To Be Allocated:                | 27,654         | 69,008         |           | 96,662 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Records 1355**

|                             | Total  | General & Admin | Recording Revenues |
|-----------------------------|--------|-----------------|--------------------|
| Other Expense & Cost        |        |                 |                    |
| County Clrk-Salary/Benefits | 3,101  | 0               | 3,101              |
| Recorder Salary/Benefits    | 18,951 | 0               | 18,951             |
| Staff Asst Salary/Benefits  | 1,056  | 0               | 1,056              |
| Departmental Totals         |        |                 |                    |
| Total Expenditures          | 23,108 | 0               | 23,108             |
| Deductions                  |        |                 |                    |
| Total Deductions            | 0      | 0               | 0                  |
| Functional Cost             | 23,108 | 0               | 23,108             |
| Allocation Step 1           |        |                 |                    |
| Inbound- All Others         | 4,546  | 4,546           | 0                  |
| Reallocate Admin Costs      |        | ( 4,546)        | 4,546              |
| 1st Allocation              | 27,654 | 0               | 27,654             |
| Allocation Step 2           |        |                 |                    |
| Inbound- All Others         | 69,008 | 69,008          | 0                  |
| Reallocate Admin Costs      |        | ( 69,008)       | 69,008             |
| 2nd Allocation              | 69,008 | 0               | 69,008             |
| Total For 095 Records 1355  |        |                 |                    |
| Total Allocated             | 96,662 | 0               | 96,662             |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Records 1355**

| Receiving Department   | Total  | Recording Revenues |
|------------------------|--------|--------------------|
| Cnty Clrk Rec 004/1354 | 742    | 742                |
| Parks Maint 1795       | 150    | 150                |
| Anml Ctrl 2800         | 49     | 49                 |
| Surveyor 120/1941      | 6,410  | 6,410              |
| All Other              | 89,311 | 89,311             |
| Direct Billed          | 0      | 0                  |
| Total                  | 96,662 | 96,662             |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Finance & Treasury 1625**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 476,981        |                |           | 476,981 |
| Equip Use Charge                      | 2,478          |                | 2,478     |         |
| Bd of Comm 1100                       | 6,168          | 5,943          | 12,111    |         |
| Cnty Admin 1120                       | 27,667         | 9,947          | 37,614    |         |
| Employee Relations 1125               | 7,138          | 815            | 7,953     |         |
| Cnty Counsel 1300                     | 1,683          | 294            | 1,977     |         |
| Finance & Treasury 1625               |                | 6,618          | 6,618     |         |
| Info Systms 1650                      |                | 89,418         | 89,418    |         |
| Building & Grounds 1790               |                | 21,717         | 21,717    |         |
| Dues & Assessments 1990               |                | 1,226          | 1,226     |         |
| Total Allocated Additions:            | 45,134         | 135,978        | 181,112   | 181,112 |
| Total To Be Allocated:                | 522,115        | 135,978        |           | 658,093 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Finance & Treasury 1625

|                                       | Total   | General & Admin | Budget  | Purchase Orders | Vouchers |
|---------------------------------------|---------|-----------------|---------|-----------------|----------|
| Wages & Benefits                      |         |                 |         |                 |          |
| Salaries                              | 267,185 | 0               | 80,154  | 40,078          | 40,078   |
| Fringe Benefits                       | 131,837 | 0               | 39,550  | 19,776          | 19,776   |
| Other Expense & Cost                  |         |                 |         |                 |          |
| Postage & Freight                     | 3,548   | 0               | 1,065   | 532             | 532      |
| Education & Training                  | 25      | 0               | 6       | 4               | 4        |
| Contractual Services                  | 15,531  | 0               | 4,658   | 2,330           | 2,330    |
| Reimbursed Travel Expense             | 2,260   | 0               | 678     | 339             | 339      |
| Other Materials & Supplies            | 12,300  | 0               | 3,690   | 1,845           | 1,845    |
| Ceridian Payroll Processing           | 44,295  | 0               | 0       | 0               | 0        |
| Departmental Totals                   |         |                 |         |                 |          |
| Total Expenditures                    | 476,981 | 0               | 129,801 | 64,904          | 64,904   |
| Deductions                            |         |                 |         |                 |          |
| Total Deductions                      | 0       | 0               | 0       | 0               | 0        |
| Functional Cost                       | 476,981 | 0               | 129,801 | 64,904          | 64,904   |
| Allocation Step 1                     |         |                 |         |                 |          |
| Inbound- All Others                   | 45,134  | 45,134          | 0       | 0               | 0        |
| Reallocate Admin Costs                |         | ( 45,134)       | 12,282  | 6,142           | 6,142    |
| 1st Allocation                        | 522,115 | 0               | 142,083 | 71,046          | 71,046   |
| Allocation Step 2                     |         |                 |         |                 |          |
| Inbound- All Others                   | 135,978 | 135,978         | 0       | 0               | 0        |
| Reallocate Admin Costs                |         | ( 135,978)      | 37,004  | 18,503          | 18,503   |
| 2nd Allocation                        | 135,978 | 0               | 37,004  | 18,503          | 18,503   |
| Total For 103 Finance & Treasury 1625 |         |                 |         |                 |          |
| Total Allocated                       | 658,093 | 0               | 179,087 | 89,549          | 89,549   |





Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Finance & Treasury 1625

|                                       | Payroll | General Fund Mgmt | Fixed Assets | Cash Mgmt/Invest Gen Fund | Cash Mgmt/Invest Fund 007 |
|---------------------------------------|---------|-------------------|--------------|---------------------------|---------------------------|
| Wages & Benefits                      |         |                   |              |                           |                           |
| Salaries                              | 53,437  | 26,719            | 13,359       | 2,672                     | 5,344                     |
| Fringe Benefits                       | 26,367  | 13,184            | 6,592        | 1,318                     | 2,637                     |
| Other Expense & Cost                  |         |                   |              |                           |                           |
| Postage & Freight                     | 710     | 355               | 177          | 35                        | 71                        |
| Education & Training                  | 5       | 3                 | 1            | 0                         | 1                         |
| Contractual Services                  | 3,106   | 1,553             | 777          | 155                       | 311                       |
| Reimbursed Travel Expense             | 452     | 226               | 113          | 23                        | 45                        |
| Other Materials & Supplies            | 2,460   | 1,230             | 615          | 123                       | 246                       |
| Ceridian Payroll Processing           | 44,295  | 0                 | 0            | 0                         | 0                         |
| Departmental Totals                   |         |                   |              |                           |                           |
| Total Expenditures                    | 130,832 | 43,270            | 21,634       | 4,326                     | 8,655                     |
| Deductions                            |         |                   |              |                           |                           |
| Total Deductions                      | 0       | 0                 | 0            | 0                         | 0                         |
| Functional Cost                       | 130,832 | 43,270            | 21,634       | 4,326                     | 8,655                     |
| Allocation Step 1                     |         |                   |              |                           |                           |
| Inbound- All Others                   | 0       | 0                 | 0            | 0                         | 0                         |
| Reallocate Admin Costs                | 12,380  | 4,094             | 2,047        | 409                       | 819                       |
| 1st Allocation                        | 143,212 | 47,364            | 23,681       | 4,735                     | 9,474                     |
| Allocation Step 2                     |         |                   |              |                           |                           |
| Inbound- All Others                   | 0       | 0                 | 0            | 0                         | 0                         |
| Reallocate Admin Costs                | 37,299  | 12,335            | 6,167        | 1,233                     | 2,467                     |
| 2nd Allocation                        | 37,299  | 12,335            | 6,167        | 1,233                     | 2,467                     |
| Total For 103 Finance & Treasury 1625 |         |                   |              |                           |                           |
| Total Allocated                       | 180,511 | 59,699            | 29,848       | 5,968                     | 11,941                    |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Finance & Treasury 1625

| Cash/Invest Othr Fnds                 |        |
|---------------------------------------|--------|
| Wages & Benefits                      |        |
| Salaries                              | 5,344  |
| Fringe Benefits                       | 2,637  |
| Other Expense & Cost                  |        |
| Postage & Freight                     | 71     |
| Education & Training                  | 1      |
| Contractual Services                  | 311    |
| Reimbursed Travel Expense             | 45     |
| Other Materials & Supplies            | 246    |
| Ceridian Payroll Processing           | 0      |
| Departmental Totals                   |        |
| Total Expenditures                    | 8,655  |
| Deductions                            |        |
| Total Deductions                      | 0      |
| Functional Cost                       | 8,655  |
| Allocation Step 1                     |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 819    |
| 1st Allocation                        | 9,474  |
| Allocation Step 2                     |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 2,467  |
| 2nd Allocation                        | 2,467  |
| Total For 103 Finance & Treasury 1625 |        |
| Total Allocated                       | 11,941 |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .5 - Allocation Summary  
For Department Finance & Treasury 1625

| Receiving Department    | Total  | Budget | Purchase Orders | Vouchers | Payroll | General Fund Mgmt | Fixed Assets |
|-------------------------|--------|--------|-----------------|----------|---------|-------------------|--------------|
| Bd of Comm 1100         | 2,121  | 295    | 649             | 725      | 0       | 223               | 207          |
| Bd of Equal 1105        | 665    | 121    | 239             | 204      | 0       | 92                | 0            |
| County Tourism 1110     | 2,629  | 622    | 248             | 211      | 1,025   | 475               | 0            |
| Cnty Admin 1120         | 6,902  | 1,758  | 887             | 800      | 1,996   | 1,328             | 0            |
| Employee Relations 1125 | 6,383  | 1,015  | 1,798           | 1,568    | 1,159   | 766               | 0            |
| A&T 1150                | 23,650 | 6,156  | 1,015           | 934      | 10,366  | 4,704             | 5            |
| Prop Mgmt 1155          | 1,294  | 237    | 463             | 395      | 0       | 181               | 0            |
| Cnty Counsel 1300       | 827    | 0      | 156             | 144      | 193     | 304               | 0            |
| Elections 1350          | 8,136  | 1,378  | 1,119           | 947      | 3,523   | 1,053             | 11           |
| Cnty Clrk Rec 004/1354  | 96     | 32     | 8               | 6        | 0       | 0                 | 49           |
| Records 1355            | 2,845  | 537    | 587             | 501      | 773     | 406               | 0            |
| Finance & Treasury 1625 | 6,618  | 1,426  | 862             | 763      | 2,382   | 1,077             | 0            |
| Info Systms 1650        | 15,081 | 4,197  | 1,047           | 941      | 5,367   | 3,208             | 0            |
| Building & Grounds 1790 | 30,128 | 4,195  | 9,456           | 8,158    | 4,794   | 3,205             | 0            |
| Parks Maint 1795        | 7,455  | 875    | 1,894           | 1,697    | 2,253   | 669               | 0            |
| Surveyor 1940           | 4,834  | 890    | 639             | 538      | 2,007   | 681               | 11           |
| Dues & Assessments 1990 | 8,677  | 3,999  | 655             | 661      | 0       | 3,056             | 0            |
| DA 2160                 | 32,177 | 7,113  | 3,077           | 3,101    | 12,906  | 5,436             | 0            |
| Juv Crm Prev 020/2170   | 1,059  | 227    | 152             | 129      | 532     | 0                 | 0            |
| Shf Supp 2190           | 16,396 | 2,924  | 1,622           | 1,812    | 7,580   | 2,234             | 0            |
| Shf Crmnl 2200          | 54,734 | 15,481 | 3,092           | 2,883    | 20,076  | 11,827            | 196          |
| Corrections 2300        | 53,832 | 13,754 | 2,589           | 2,931    | 22,943  | 10,510            | 54           |
| Jail Nurse 2325         | 6,437  | 1,534  | 712             | 934      | 1,967   | 1,173             | 0            |
| Juv 2340                | 11,064 | 2,813  | 1,231           | 1,049    | 3,606   | 2,150             | 0            |
| Corr Workcrew 2350      | 290    | 0      | 24              | 20       | 246     | 0                 | 0            |
| Comm Dev 2700           | 11,432 | 2,701  | 1,094           | 941      | 4,425   | 2,064             | 0            |
| Emer Mgmt 2750          | 8,887  | 1,565  | 1,734           | 1,479    | 2,745   | 1,195             | 49           |
| Anml Ctrl 2800          | 10,150 | 1,651  | 1,966           | 1,704    | 3,442   | 1,261             | 0            |
| Medical Examiner 2180   | 1,902  | 551    | 192             | 164      | 532     | 421               | 0            |
| Rd Adm 002/3110         | 12,583 | 3,227  | 3,292           | 2,958    | 2,991   | 0                 | 115          |
| Rd Maint 002/3120       | 76,048 | 21,934 | 8,974           | 10,209   | 21,838  | 0                 | 10,732       |
| Anml Enhmnt 235/2810    | 1,820  | 150    | 639             | 681      | 0       | 0                 | 278          |
| Law Enf 005/2191        | 12,667 | 10,973 | 175             | 178      | 0       | 0                 | 654          |
| Child Supp 009/2165     | 3,471  | 837    | 631             | 518      | 1,475   | 0                 | 0            |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department         | Total  | Budget | Purchase Orders | Vouchers | Payroll | General Fund Mgmt | Fixed Assets |
|------------------------------|--------|--------|-----------------|----------|---------|-------------------|--------------|
| Marine Patrol 027/2245       | 2,519  | 972    | 375             | 321      | 820     | 0                 | 11           |
| Comm Corr 024/2385           | 24,221 | 8,227  | 3,444           | 4,485    | 7,498   | 0                 | 115          |
| Hlth 007/4110                | 16,314 | 2,904  | 2,054           | 1,738    | 6,269   | 0                 | 16           |
| Tobacco 007/4112             | 4,277  | 504    | 663             | 566      | 1,967   | 0                 | 0            |
| Mntl Hlth 033/7152           | 9,628  | 6,648  | 1,375           | 1,192    | 328     | 0                 | 0            |
| Menatl Health Drug & Alcohol | 4,143  | 743    | 895             | 743      | 1,762   | 0                 | 0            |
| Immuniz 007/4129             | 1,091  | 94     | 480             | 409      | 0       | 0                 | 0            |
| Mat/Child 007/4130           | 100    | 0      | 32              | 27       | 41      | 0                 | 0            |
| Babies 007/4133 1st          | 5,146  | 862    | 783             | 668      | 1,844   | 0                 | 0            |
| WIC 007/4140                 | 5,065  | 860    | 919             | 784      | 1,516   | 0                 | 0            |
| Fmly Pln 007/4160            | 7,285  | 654    | 2,326           | 1,956    | 1,598   | 0                 | 0            |
| Chronic Disease 007/4168     | 3,102  | 667    | 791             | 675      | 205     | 0                 | 0            |
| 007/4169 HHW                 | 3,249  | 841    | 783             | 661      | 0       | 0                 | 0            |
| 007/4174 OSS                 | 3,795  | 761    | 671             | 579      | 901     | 0                 | 11           |
| PHEP 007/4170                | 4,085  | 1,271  | 719             | 599      | 0       | 0                 | 38           |
| Environ Hlth 007/4175        | 5,804  | 994    | 839             | 709      | 2,090   | 0                 | 33           |
| Bldg Cds 036/7165            | 9,000  | 3,068  | 966             | 832      | 3,852   | 0                 | 16           |
| Fisheries 039/8500           | 10,190 | 2,944  | 1,439           | 1,364    | 3,974   | 0                 | 431          |
| Spec Proj 100/2000           | 38,494 | 16,479 | 1,471           | 1,288    | 0       | 0                 | 13,431       |
| Eq Rplc 102/2001             | 1,001  | 4      | 40              | 14       | 0       | 0                 | 872          |
| Ins Res 105/2105             | 857    | 587    | 96              | 88       | 0       | 0                 | 0            |
| Surveyor 120/1941            | 1,423  | 231    | 576             | 484      | 41      | 0                 | 22           |
| Fair 150/9300                | 15,616 | 2,996  | 4,843           | 4,035    | 2,663   | 0                 | 922          |
| Cld Cst-Med 205/5705         | 1,420  | 202    | 512             | 695      | 0       | 0                 | 0            |
| Video Lot 206/5710           | 669    | 309    | 192             | 157      | 0       | 0                 | 0            |
| Cthse Sec 209/5720           | 288    | 259    | 0               | 0        | 0       | 0                 | 0            |
| Bike Pt 225/5805             | 789    | 717    | 15              | 14       | 0       | 0                 | 0            |
| Law Lib 230/5810             | 1,254  | 178    | 576             | 491      | 0       | 0                 | 0            |
| Parks 240/5815               | 1,181  | 71     | 104             | 204      | 0       | 0                 | 610          |
| Rd Dist 1 300/5825           | 154    | 17     | 15              | 14       | 0       | 0                 | 0            |
| Tmbr Enf 305/5828            | 762    | 533    | 15              | 6        | 0       | 0                 | 38           |
| Ind Rev Fnd 325/5836         | 2,436  | 782    | 216             | 191      | 0       | 0                 | 447          |
| Wspt Swr 385/5845            | 1,800  | 310    | 791             | 675      | 0       | 0                 | 11           |
| Wspt Eq Rplc 386/5846        | 697    | 53     | 120             | 102      | 0       | 0                 | 414          |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department  | Total   | Budget  | Purchase Orders | Vouchers | Payroll | General Fund Mgmt | Fixed Assets |
|-----------------------|---------|---------|-----------------|----------|---------|-------------------|--------------|
| 4-H 395/5850          | 2,132   | 1,933   | 32              | 27       | 0       | 0                 | 49           |
| Debt Service 400/5855 | 5,342   | 5,215   | 32              | 34       | 0       | 0                 | 0            |
| Bond & UAL 405/5860   | 149     | 0       | 0               | 0        | 0       | 0                 | 0            |
| DK 5 505/6305         | 225     | 29      | 96              | 82       | 0       | 0                 | 0            |
| DK 11 511/6311        | 35      | 0       | 15              | 14       | 0       | 0                 | 0            |
| DK 14 514/6314        | 17      | 0       | 8               | 6        | 0       | 0                 | 0            |
| All Other             | 19,048  | 0       | 7,312           | 11,736   | 0       | 0                 | 0            |
| Direct Billed         | 0       | 0       | 0               | 0        | 0       | 0                 | 0            |
| Total                 | 658,093 | 179,087 | 89,549          | 89,549   | 180,511 | 59,699            | 29,848       |





**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department    | Cash Mgmt/Invest Gen | Cash Mgmt/Invest Fund | Cash/Invest Othr Fnds |
|-------------------------|----------------------|-----------------------|-----------------------|
| Bd of Comm 1100         | 22                   | 0                     | 0                     |
| Bd of Equal 1105        | 9                    | 0                     | 0                     |
| County Tourism 1110     | 48                   | 0                     | 0                     |
| Cnty Admin 1120         | 133                  | 0                     | 0                     |
| Employee Relations 1125 | 77                   | 0                     | 0                     |
| A&T 1150                | 470                  | 0                     | 0                     |
| Prop Mgmt 1155          | 18                   | 0                     | 0                     |
| Cnty Counsel 1300       | 30                   | 0                     | 0                     |
| Elections 1350          | 105                  | 0                     | 0                     |
| Cnty Clrk Rec 004/1354  | 0                    | 0                     | 1                     |
| Records 1355            | 41                   | 0                     | 0                     |
| Finance & Treasury 1625 | 108                  | 0                     | 0                     |
| Info Sysmts 1650        | 321                  | 0                     | 0                     |
| Building & Grounds 1790 | 320                  | 0                     | 0                     |
| Parks Maint 1795        | 67                   | 0                     | 0                     |
| Surveyor 1940           | 68                   | 0                     | 0                     |
| Dues & Assessments 1990 | 306                  | 0                     | 0                     |
| DA 2160                 | 544                  | 0                     | 0                     |
| Juv Crm Prev 020/2170   | 0                    | 0                     | 19                    |
| Shf Supp 2190           | 224                  | 0                     | 0                     |
| Shf Crmnl 2200          | 1,179                | 0                     | 0                     |
| Corrections 2300        | 1,051                | 0                     | 0                     |
| Jail Nurse 2325         | 117                  | 0                     | 0                     |
| Juv 2340                | 215                  | 0                     | 0                     |
| Corr Workcrew 2350      | 0                    | 0                     | 0                     |
| Comm Dev 2700           | 207                  | 0                     | 0                     |
| Emer Mgmt 2750          | 120                  | 0                     | 0                     |
| Anml Ctrl 2800          | 126                  | 0                     | 0                     |
| Medical Examiner 2180   | 42                   | 0                     | 0                     |
| Rd Adm 002/3110         | 0                    | 0                     | 0                     |
| Rd Maint 002/3120       | 0                    | 0                     | 2,361                 |
| Anml Enhmnt 235/2810    | 0                    | 0                     | 72                    |
| Law Enf 005/2191        | 0                    | 0                     | 687                   |
| Child Supp 009/2165     | 0                    | 0                     | 10                    |





**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department         | Cash Mgmt/Invest Gen | Cash Mgmt/Invest Fund | Cash/Invest Othr Fnds |
|------------------------------|----------------------|-----------------------|-----------------------|
| Marine Patrol 027/2245       | 0                    | 0                     | 20                    |
| Comm Corr 024/2385           | 0                    | 0                     | 452                   |
| Hlth 007/4110                | 0                    | 3,333                 | 0                     |
| Tobacco 007/4112             | 0                    | 577                   | 0                     |
| Mntl Hlth 033/7152           | 0                    | 0                     | 85                    |
| Menatl Health Drug & Alcohol | 0                    | 0                     | 0                     |
| Immuniz 007/4129             | 0                    | 108                   | 0                     |
| Mat/Child 007/4130           | 0                    | 0                     | 0                     |
| Babies 007/4133 1st          | 0                    | 989                   | 0                     |
| WIC 007/4140                 | 0                    | 986                   | 0                     |
| Fmly Pln 007/4160            | 0                    | 751                   | 0                     |
| Chronic Disease 007/4168     | 0                    | 764                   | 0                     |
| 007/4169 HHW                 | 0                    | 964                   | 0                     |
| 007/4174 OSS                 | 0                    | 872                   | 0                     |
| PHEP 007/4170                | 0                    | 1,458                 | 0                     |
| Environ Hlth 007/4175        | 0                    | 1,139                 | 0                     |
| Bldg Cds 036/7165            | 0                    | 0                     | 266                   |
| Fisheries 039/8500           | 0                    | 0                     | 38                    |
| Spec Proj 100/2000           | 0                    | 0                     | 5,825                 |
| Eq Rplc 102/2001             | 0                    | 0                     | 71                    |
| Ins Res 105/2105             | 0                    | 0                     | 86                    |
| Surveyor 120/1941            | 0                    | 0                     | 69                    |
| Fair 150/9300                | 0                    | 0                     | 157                   |
| Cld Cst-Med 205/5705         | 0                    | 0                     | 11                    |
| Video Lot 206/5710           | 0                    | 0                     | 11                    |
| Cthse Sec 209/5720           | 0                    | 0                     | 29                    |
| Bike Pt 225/5805             | 0                    | 0                     | 43                    |
| Law Lib 230/5810             | 0                    | 0                     | 9                     |
| Parks 240/5815               | 0                    | 0                     | 192                   |
| Rd Dist 1 300/5825           | 0                    | 0                     | 108                   |
| Tmbr Enf 305/5828            | 0                    | 0                     | 170                   |
| Ind Rev Fnd 325/5836         | 0                    | 0                     | 800                   |
| Wspt Swr 385/5845            | 0                    | 0                     | 13                    |
| Wspt Eq Rplc 386/5846        | 0                    | 0                     | 8                     |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department  | Cash Mgmt/Invest Gen | Cash Mgmt/Invest Fund | Cash/Invest Othr Fnds |
|-----------------------|----------------------|-----------------------|-----------------------|
| 4-H 395/5850          | 0                    | 0                     | 91                    |
| Debt Service 400/5855 | 0                    | 0                     | 61                    |
| Bond & UAL 405/5860   | 0                    | 0                     | 149                   |
| DK 5 505/6305         | 0                    | 0                     | 18                    |
| DK 11 511/6311        | 0                    | 0                     | 6                     |
| DK 14 514/6314        | 0                    | 0                     | 3                     |
| All Other             | 0                    | 0                     | 0                     |
| Direct Billed         | 0                    | 0                     | 0                     |
| Total                 | 5,968                | 11,941                | 11,941                |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .2 - Costs To Be Allocated  
For Department Info Sysyms 1650

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,105,813      |                |           | 1,105,813 |
| Equip Use Charge                      | 17,697         |                | 17,697    |           |
| Bd of Comm 1100                       | 2,683          | 2,316          | 4,999     |           |
| Cnty Admin 1120                       | 12,084         | 3,673          | 15,757    |           |
| Employee Relations 1125               | 10,237         | 1,168          | 11,405    |           |
| Finance & Treasury 1625               | 11,822         | 3,259          | 15,081    |           |
| Info Sysyms 1650                      |                | 18,115         | 18,115    |           |
| Building & Grounds 1790               |                | 16,719         | 16,719    |           |
| Dues & Assessments 1990               |                | 2,286          | 2,286     |           |
| Total Allocated Additions:            | 54,523         | 47,536         | 102,059   | 102,059   |
| Total To Be Allocated:                | 1,160,336      | 47,536         |           | 1,207,872 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Info Systms 1650**

|                                | Total     | General & Admin | Network Support | Client/Server Support |
|--------------------------------|-----------|-----------------|-----------------|-----------------------|
| Wages & Benefits               |           |                 |                 |                       |
| Salaries                       | 609,723   | 0               | 335,348         | 274,375               |
| Fringe Benefits                | 290,765   | 0               | 159,921         | 130,844               |
| Other Expense & Cost           |           |                 |                 |                       |
| Software Maint                 | 69,985    | 0               | 69,985          | 0                     |
| PC Equip                       | 94,289    | 0               | 94,289          | 0                     |
| Contractual Tech Dev           | 3,800     | 0               | 3,800           | 0                     |
| Materials & Supplies           | 37,251    | 0               | 20,488          | 16,763                |
| Departmental Totals            |           |                 |                 |                       |
| Total Expenditures             | 1,105,813 | 0               | 683,831         | 421,982               |
| Deductions                     |           |                 |                 |                       |
| Total Deductions               | 0         | 0               | 0               | 0                     |
| Functional Cost                | 1,105,813 | 0               | 683,831         | 421,982               |
| Allocation Step 1              |           |                 |                 |                       |
| Inbound- All Others            | 54,523    | 54,523          | 0               | 0                     |
| Reallocate Admin Costs         |           | ( 54,523)       | 33,717          | 20,806                |
| 1st Allocation                 | 1,160,336 | 0               | 717,548         | 442,788               |
| Allocation Step 2              |           |                 |                 |                       |
| Inbound- All Others            | 47,536    | 47,536          | 0               | 0                     |
| Reallocate Admin Costs         |           | ( 47,536)       | 29,396          | 18,140                |
| 2nd Allocation                 | 47,536    | 0               | 29,396          | 18,140                |
| Total For 104 Info Systms 1650 |           |                 |                 |                       |
| Total Allocated                | 1,207,872 | 0               | 746,944         | 460,928               |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Info Systms 1650**

| Receiving Department         | Total   | Network Support | Client/Server Support |
|------------------------------|---------|-----------------|-----------------------|
| Bd of Comm 1100              | 5,302   | 5,302           | 0                     |
| Cnty Admin 1120              | 16,809  | 7,953           | 8,856                 |
| Employee Relations 1125      | 8,837   | 8,837           | 0                     |
| A&T 1150                     | 323,049 | 69,216          | 253,833               |
| Prop Mgmt 1155               | 7,470   | 2,769           | 4,701                 |
| Elections 1350               | 29,618  | 24,917          | 4,701                 |
| Cnty Clrk Rec 004/1354       | 4,701   | 0               | 4,701                 |
| Records 1355                 | 64,641  | 2,651           | 61,990                |
| Finance & Treasury 1625      | 89,418  | 11,930          | 77,488                |
| Info Systms 1650             | 18,115  | 18,115          | 0                     |
| Building & Grounds 1790      | 16,612  | 16,612          | 0                     |
| Parks Maint 1795             | 3,692   | 3,692           | 0                     |
| Surveyor 1940                | 7,383   | 7,383           | 0                     |
| DA 2160                      | 75,674  | 75,674          | 0                     |
| Shf Supp 2190                | 19,380  | 19,380          | 0                     |
| Shf Crmnl 2200               | 62,583  | 57,882          | 4,701                 |
| Corrections 2300             | 45,308  | 40,607          | 4,701                 |
| Jail Nurse 2325              | 3,692   | 3,692           | 0                     |
| Juv 2340                     | 18,458  | 18,458          | 0                     |
| Comm Dev 2700                | 32,560  | 18,458          | 14,102                |
| Emer Mgmt 2750               | 37,838  | 37,838          | 0                     |
| Anml Ctrl 2800               | 11,074  | 11,074          | 0                     |
| Rd Adm 002/3110              | 22,653  | 20,303          | 2,350                 |
| Rd Maint 002/3120            | 32,301  | 32,301          | 0                     |
| Law Enf 005/2191             | 32,559  | 32,559          | 0                     |
| Child Supp 009/2165          | 7,383   | 7,383           | 0                     |
| Comm Corr 024/2385           | 49,836  | 49,836          | 0                     |
| Hlth 007/4110                | 37,838  | 37,838          | 0                     |
| Tobacco 007/4112             | 2,769   | 2,769           | 0                     |
| Menatl Health Drug & Alcohol | 11,074  | 11,074          | 0                     |
| Babies 007/4133 1st          | 1,845   | 1,845           | 0                     |
| WIC 007/4140                 | 23,072  | 23,072          | 0                     |
| Fmly Pln 007/4160            | 2,769   | 2,769           | 0                     |
| 007/4174 OSS                 | 12,171  | 2,769           | 9,402                 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Info Systms 1650**

| Receiving Department  | Total     | Network Support | Client/Server Support |
|-----------------------|-----------|-----------------|-----------------------|
| PHEP 007/4170         | 1,845     | 1,845           | 0                     |
| Environ Hlth 007/4175 | 17,535    | 17,535          | 0                     |
| Bldg Cds 036/7165     | 22,323    | 12,921          | 9,402                 |
| Fisheries 039/8500    | 11,074    | 11,074          | 0                     |
| Surveyor 120/1941     | 1,845     | 1,845           | 0                     |
| Fair 150/9300         | 11,074    | 11,074          | 0                     |
| Law Lib 230/5810      | 3,692     | 3,692           | 0                     |
| Direct Billed         | 0         | 0               | 0                     |
| Total                 | 1,207,872 | 746,944         | 460,928               |





**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building & Grounds 1790**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,104,320      |                |           | 1,104,320 |
| Equip Use Charge                      | 26,985         |                | 26,985    |           |
| Bd of Comm 1100                       | 2,816          | 2,533          | 5,349     |           |
| Cnty Admin 1120                       | 13,132         | 4,225          | 17,357    |           |
| Employee Relations 1125               | 8,007          | 914            | 8,921     |           |
| Cnty Counsel 1300                     | 2,266          | 396            | 2,662     |           |
| Finance & Treasury 1625               | 23,581         | 6,547          | 30,128    |           |
| Info Systms 1650                      | 15,906         | 706            | 16,612    |           |
| Building & Grounds 1790               |                | 19,032         | 19,032    |           |
| Dues & Assessments 1990               |                | 2,089          | 2,089     |           |
| Total Allocated Additions:            | 92,693         | 36,442         | 129,135   | 129,135   |
| Total To Be Allocated:                | 1,197,013      | 36,442         |           | 1,233,455 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                             | Total   | General & Admin | MISC EXPENSE | 800 BLDG | CRMNL JUSTICE |
|-----------------------------|---------|-----------------|--------------|----------|---------------|
| Wages & Benefits            |         |                 |              |          |               |
| Salaries                    | 108,590 | 0               | 108,590      | 0        | 0             |
| Fringe Benefits             | 48,082  | 0               | 48,082       | 0        | 0             |
| Other Expense & Cost        |         |                 |              |          |               |
| Salary-Custodian            | 44,180  | 0               | 0            | 0        | 11,045        |
| Salary-Maint Spvr           | 82,214  | 0               | 0            | 13,154   | 23,842        |
| Salary-Cap Prj Mgr          | 108,725 | 0               | 0            | 17,396   | 31,530        |
| Benefits-Custodian          | 37,326  | 0               | 0            | 0        | 9,332         |
| Benefits-Maint Spvr         | 54,267  | 0               | 0            | 8,683    | 15,737        |
| Benefits-Cap Pjt Mgr        | 70,000  | 0               | 0            | 11,200   | 20,300        |
| Custodial Serv/Supplies     | 10,454  | 0               | 0            | 0        | 10,454        |
| Custodial Serv/Supp-Jail    | 57,971  | 0               | 0            | 0        | 57,971        |
| Custodial Serv/Supp-800/820 | 64,816  | 0               | 0            | 32,408   | 0             |
| Maint-Boiler                | 629     | 0               | 0            | 0        | 472           |
| Maint Boiler-800            | 0       | 0               | 0            | 0        | 0             |
| Maint-SIG                   | 33,354  | 0               | 0            | 0        | 0             |
| Maint-SIG A/C               | 0       | 0               | 0            | 0        | 0             |
| Maint-SIG CJ                | 41,237  | 0               | 0            | 0        | 41,237        |
| Maint-SIG 800               | 15,841  | 0               | 0            | 15,841   | 0             |
| Maint-SIG 820               | 11,068  | 0               | 0            | 0        | 0             |
| Maint-Elev                  | 6,156   | 0               | 0            | 0        | 3,078         |
| Maint Elev-800/820          | 5,619   | 0               | 0            | 2,809    | 0             |
| Utilities                   | 32,239  | 0               | 0            | 0        | 0             |
| Util-CJ                     | 144,539 | 0               | 0            | 0        | 144,539       |
| Util-A/C                    | 0       | 0               | 0            | 0        | 0             |
| Util-820                    | 20,594  | 0               | 0            | 0        | 0             |
| Util-800                    | 36,042  | 0               | 0            | 36,042   | 0             |
| Util-857                    | 5,095   | 0               | 0            | 0        | 0             |
| Alarms-800/820              | 1,797   | 0               | 0            | 898      | 0             |
| Cust Serv/Supp-A/C          | 0       | 0               | 0            | 0        | 0             |
| Cust Serv-857               | 0       | 0               | 0            | 0        | 0             |
| Incinerator                 | 0       | 0               | 0            | 0        | 0             |
| Maint SIG-857               | 6,001   | 0               | 0            | 0        | 0             |
| Materials & Supplies        | 57,484  | 0               | 57,484       | 0        | 0             |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                                       | Total     | General & Admin | MISC EXPENSE | 800 BLDG | CRMNL JUSTICE |
|---------------------------------------|-----------|-----------------|--------------|----------|---------------|
| Departmental Totals                   |           |                 |              |          |               |
| -----                                 |           |                 |              |          |               |
| Total Expenditures                    | 1,104,320 | 0               | 214,156      | 138,431  | 369,537       |
| Deductions                            |           |                 |              |          |               |
| -----                                 |           |                 |              |          |               |
| Total Deductions                      | 0         | 0               | 0            | 0        | 0             |
|                                       |           |                 |              |          |               |
| Functional Cost                       | 1,104,320 | 0               | 214,156      | 138,431  | 369,537       |
| Allocation Step 1                     |           |                 |              |          |               |
| -----                                 |           |                 |              |          |               |
| Inbound- All Others                   | 92,693    | 92,693          | 0            | 0        | 0             |
| Reallocate Admin Costs                |           | ( 92,693)       | 17,976       | 11,619   | 31,017        |
| 1st Allocation                        | 1,197,013 | 0               | 232,132      | 150,050  | 400,554       |
| Allocation Step 2                     |           |                 |              |          |               |
| -----                                 |           |                 |              |          |               |
| Inbound- All Others                   | 36,442    | 36,442          | 0            | 0        | 0             |
| Reallocate Admin Costs                |           | ( 36,442)       | 7,067        | 4,568    | 12,195        |
| 2nd Allocation                        | 36,442    | 0               | 7,067        | 4,568    | 12,195        |
| Total For 110 Building & Grounds 1790 |           |                 |              |          |               |
| -----                                 |           |                 |              |          |               |
| Total Allocated                       | 1,233,455 | 0               | 239,199      | 154,618  | 412,749       |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                             | ANIMAL CONTROL | COURTHOUSE | 820 BLDG 1ST FLR | OLD JAIL | OLD HHS |
|-----------------------------|----------------|------------|------------------|----------|---------|
| Wages & Benefits            |                |            |                  |          |         |
| Salaries                    | 0              | 0          | 0                | 0        | 0       |
| Fringe Benefits             | 0              | 0          | 0                | 0        | 0       |
| Other Expense & Cost        |                |            |                  |          |         |
| Salary-Custodian            | 0              | 33,135     | 0                | 0        | 0       |
| Salary-Maint Spvrs          | 4,111          | 20,554     | 12,332           | 0        | 8,221   |
| Salary-Cap Prj Mgr          | 5,436          | 27,181     | 8,698            | 0        | 10,873  |
| Benefits-Custodian          | 0              | 27,994     | 0                | 0        | 0       |
| Benefits-Maint Spvrs        | 2,713          | 13,567     | 8,140            | 0        | 5,427   |
| Benefits-Cap Pjt Mgr        | 3,500          | 17,500     | 5,600            | 0        | 7,000   |
| Custodial Serv/Supplies     | 0              | 0          | 0                | 0        | 0       |
| Custodial Serv/Supp-Jail    | 0              | 0          | 0                | 0        | 0       |
| Custodial Serv/Supp-800/820 | 0              | 0          | 32,408           | 0        | 0       |
| Maint-Boiler                | 0              | 157        | 0                | 0        | 0       |
| Maint Boiler-800            | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG                   | 0              | 33,354     | 0                | 0        | 0       |
| Maint-SIG A/C               | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG CJ                | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG 800               | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG 820               | 0              | 0          | 11,068           | 0        | 0       |
| Maint-Elev                  | 0              | 3,078      | 0                | 0        | 0       |
| Maint Elev-800/820          | 0              | 0          | 2,810            | 0        | 0       |
| Utilities                   | 0              | 32,239     | 0                | 0        | 0       |
| Util-CJ                     | 0              | 0          | 0                | 0        | 0       |
| Util-A/C                    | 0              | 0          | 0                | 0        | 0       |
| Util-820                    | 0              | 0          | 12,356           | 0        | 0       |
| Util-800                    | 0              | 0          | 0                | 0        | 0       |
| Util-857                    | 0              | 0          | 0                | 0        | 5,095   |
| Alarms-800/820              | 0              | 0          | 899              | 0        | 0       |
| Cust Serv/Supp-A/C          | 0              | 0          | 0                | 0        | 0       |
| Cust Serv-857               | 0              | 0          | 0                | 0        | 0       |
| Incinerator                 | 0              | 0          | 0                | 0        | 0       |
| Maint SIG-857               | 0              | 0          | 0                | 0        | 6,001   |
| Materials & Supplies        | 0              | 0          | 0                | 0        | 0       |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                                       | ANIMAL CONTROL | COURTHOUSE | 820 BLDG 1ST FLR | OLD JAIL | OLD HHS |
|---------------------------------------|----------------|------------|------------------|----------|---------|
| Departmental Totals                   |                |            |                  |          |         |
| -----                                 |                |            |                  |          |         |
| Total Expenditures                    | 15,760         | 208,759    | 94,311           | 0        | 42,617  |
| Deductions                            |                |            |                  |          |         |
| -----                                 |                |            |                  |          |         |
| Total Deductions                      | 0              | 0          | 0                | 0        | 0       |
| Functional Cost                       | 15,760         | 208,759    | 94,311           | 0        | 42,617  |
| Allocation Step 1                     |                |            |                  |          |         |
| -----                                 |                |            |                  |          |         |
| Inbound- All Others                   | 0              | 0          | 0                | 0        | 0       |
| Reallocate Admin Costs                | 1,323          | 17,523     | 7,916            | 0        | 3,577   |
| 1st Allocation                        | 17,083         | 226,282    | 102,227          | 0        | 46,194  |
| Allocation Step 2                     |                |            |                  |          |         |
| -----                                 |                |            |                  |          |         |
| Inbound- All Others                   | 0              | 0          | 0                | 0        | 0       |
| Reallocate Admin Costs                | 520            | 6,889      | 3,112            | 0        | 1,406   |
| 2nd Allocation                        | 520            | 6,889      | 3,112            | 0        | 1,406   |
| Total For 110 Building & Grounds 1790 |                |            |                  |          |         |
| -----                                 |                |            |                  |          |         |
| Total Allocated                       | 17,603         | 233,171    | 105,339          | 0        | 47,600  |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

| 820-2ND FLR                 |       |
|-----------------------------|-------|
| Wages & Benefits            |       |
| Salaries                    | 0     |
| Fringe Benefits             | 0     |
| Other Expense & Cost        |       |
| Salary-Custodian            | 0     |
| Salary-Maint Spvr           | 0     |
| Salary-Cap Prj Mgr          | 7,611 |
| Benefits-Custodian          | 0     |
| Benefits-Maint Spvr         | 0     |
| Benefits-Cap Pjt Mgr        | 4,900 |
| Custodial Serv/Supplies     | 0     |
| Custodial Serv/Supp-Jail    | 0     |
| Custodial Serv/Supp-800/820 | 0     |
| Maint-Boiler                | 0     |
| Maint Boiler-800            | 0     |
| Maint-SIG                   | 0     |
| Maint-SIG A/C               | 0     |
| Maint-SIG CJ                | 0     |
| Maint-SIG 800               | 0     |
| Maint-SIG 820               | 0     |
| Maint-Elev                  | 0     |
| Maint Elev-800/820          | 0     |
| Utilities                   | 0     |
| Util-CJ                     | 0     |
| Util-A/C                    | 0     |
| Util-820                    | 8,238 |
| Util-800                    | 0     |
| Util-857                    | 0     |
| Alarms-800/820              | 0     |
| Cust Serv/Supp-A/C          | 0     |
| Cust Serv-857               | 0     |
| Incinerator                 | 0     |
| Maint SIG-857               | 0     |
| Materials & Supplies        | 0     |





Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                                       |        |
|---------------------------------------|--------|
| 820-2ND FLR                           |        |
| Departmental Totals                   |        |
| -----                                 |        |
| Total Expenditures                    | 20,749 |
| Deductions                            |        |
| -----                                 |        |
| Total Deductions                      | 0      |
|                                       |        |
| Functional Cost                       | 20,749 |
| Allocation Step 1                     |        |
| -----                                 |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 1,742  |
| 1st Allocation                        | 22,491 |
| Allocation Step 2                     |        |
| -----                                 |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 685    |
| 2nd Allocation                        | 685    |
| Total For 110 Building & Grounds 1790 |        |
| -----                                 |        |
| Total Allocated                       | 23,176 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds 1790**

| Receiving Department         | Total   | MISC EXPENSE | 800 BLDG | CRMNL JUSTICE | ANIMAL CONTROL | COURTHOUSE | 820 BLDG 1ST FLR |
|------------------------------|---------|--------------|----------|---------------|----------------|------------|------------------|
| Cnty Admin 1120              | 34,159  | 6,766        | 27,393   | 0             | 0              | 0          | 0                |
| Employee Relations 1125      | 7,087   | 1,220        | 5,867    | 0             | 0              | 0          | 0                |
| A&T 1150                     | 31,551  | 14,015       | 0        | 0             | 0              | 0          | 0                |
| Prop Mgmt 1155               | 702     | 312          | 0        | 0             | 0              | 0          | 0                |
| Cnty Counsel 1300            | 6,944   | 2,023        | 4,921    | 0             | 0              | 0          | 0                |
| Elections 1350               | 9,446   | 4,196        | 0        | 0             | 0              | 0          | 0                |
| Cnty Clrk Rec 004/1354       | 3,924   | 614          | 0        | 0             | 0              | 0          | 0                |
| Finance & Treasury 1625      | 21,717  | 4,435        | 17,282   | 0             | 0              | 0          | 0                |
| Info Systms 1650             | 16,719  | 2,963        | 13,756   | 0             | 0              | 0          | 0                |
| Building & Grounds 1790      | 19,032  | 3,614        | 5,409    | 0             | 0              | 10,009     | 0                |
| DA 2160                      | 67,462  | 15,816       | 0        | 0             | 0              | 51,646     | 0                |
| Shf Supp 2190                | 1,939   | 1,939        | 0        | 0             | 0              | 0          | 0                |
| Shf Crmnl 2200               | 28,192  | 5,621        | 0        | 22,571        | 0              | 0          | 0                |
| Corrections 2300             | 376,586 | 61,137       | 0        | 315,449       | 0              | 0          | 0                |
| Juv 2340                     | 36,008  | 6,988        | 29,020   | 0             | 0              | 0          | 0                |
| Comm Dev 2700                | 31,217  | 6,772        | 24,445   | 0             | 0              | 0          | 0                |
| Emer Mgmt 2750               | 1,629   | 1,629        | 0        | 0             | 0              | 0          | 0                |
| Anml Ctrl 2800               | 29,184  | 11,581       | 0        | 0             | 17,603         | 0          | 0                |
| Law Enf 005/2191             | 41,374  | 4,978        | 0        | 36,396        | 0              | 0          | 0                |
| Child Supp 009/2165          | 8,618   | 1,625        | 6,993    | 0             | 0              | 0          | 0                |
| Comm Corr 024/2385           | 38,333  | 0            | 0        | 38,333        | 0              | 0          | 0                |
| Hlth 007/4110                | 38,818  | 4,669        | 0        | 0             | 0              | 0          | 34,149           |
| Tobacco 007/4112             | 1,137   | 113          | 0        | 0             | 0              | 0          | 1,024            |
| Mntl Hlth 033/7152           | 1,320   | 0            | 1,320    | 0             | 0              | 0          | 0                |
| Menatl Health Drug & Alcohol | 1,959   | 702          | 1,257    | 0             | 0              | 0          | 0                |
| Mat/Child 007/4130           | 245     | 245          | 0        | 0             | 0              | 0          | 0                |
| Babies 007/4133 1st          | 2,834   | 194          | 0        | 0             | 0              | 0          | 2,640            |
| WIC 007/4140                 | 23,850  | 2,766        | 0        | 0             | 0              | 0          | 21,084           |
| Fmly Pln 007/4160            | 36,708  | 4,314        | 0        | 0             | 0              | 0          | 32,394           |
| 007/4169 HHW                 | 216     | 0            | 0        | 0             | 0              | 0          | 216              |
| 007/4174 OSS                 | 5,123   | 0            | 0        | 0             | 0              | 0          | 5,123            |
| PHEP 007/4170                | 4,647   | 569          | 0        | 0             | 0              | 0          | 4,078            |
| Environ Hlth 007/4175        | 4,876   | 245          | 0        | 0             | 0              | 0          | 4,631            |
| Bldg Cds 036/7165            | 20,071  | 3,116        | 16,955   | 0             | 0              | 0          | 0                |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .5 - Allocation Summary  
For Department Building & Grounds 1790

| Receiving Department | Total     | MISC EXPENSE | 800 BLDG | CRMNL JUSTICE | ANIMAL CONTROL | COURTHOUSE | 820 BLDG 1ST FLR |
|----------------------|-----------|--------------|----------|---------------|----------------|------------|------------------|
| Law Lib 230/5810     | 5,650     | 1,100        | 0        | 0             | 0              | 4,550      | 0                |
| Courts               | 211,704   | 49,633       | 0        | 0             | 0              | 162,071    | 0                |
| Tenants              | 4,061     | 4,061        | 0        | 0             | 0              | 0          | 0                |
| All Other            | 58,413    | 9,228        | 0        | 0             | 0              | 4,895      | 0                |
| Direct Billed        | 0         | 0            | 0        | 0             | 0              | 0          | 0                |
| Total                | 1,233,455 | 239,199      | 154,618  | 412,749       | 17,603         | 233,171    | 105,339          |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .5 - Allocation Summary  
For Department Building & Grounds 1790

| Receiving Department         | OLD JAIL | OLD HHS | 820-2ND FLR |
|------------------------------|----------|---------|-------------|
| Cnty Admin 1120              | 0        | 0       | 0           |
| Employee Relations 1125      | 0        | 0       | 0           |
| A&T 1150                     | 0        | 0       | 17,536      |
| Prop Mgmt 1155               | 0        | 0       | 390         |
| Cnty Counsel 1300            | 0        | 0       | 0           |
| Elections 1350               | 0        | 0       | 5,250       |
| Cnty Clrk Rec 004/1354       | 0        | 3,310   | 0           |
| Finance & Treasury 1625      | 0        | 0       | 0           |
| Info Systms 1650             | 0        | 0       | 0           |
| Building & Grounds 1790      | 0        | 0       | 0           |
| DA 2160                      | 0        | 0       | 0           |
| Shf Supp 2190                | 0        | 0       | 0           |
| Shf Crmnl 2200               | 0        | 0       | 0           |
| Corrections 2300             | 0        | 0       | 0           |
| Juv 2340                     | 0        | 0       | 0           |
| Comm Dev 2700                | 0        | 0       | 0           |
| Emer Mgmt 2750               | 0        | 0       | 0           |
| Anml Ctrl 2800               | 0        | 0       | 0           |
| Law Enf 005/2191             | 0        | 0       | 0           |
| Child Supp 009/2165          | 0        | 0       | 0           |
| Comm Corr 024/2385           | 0        | 0       | 0           |
| Hlth 007/4110                | 0        | 0       | 0           |
| Tobacco 007/4112             | 0        | 0       | 0           |
| Mntl Hlth 033/7152           | 0        | 0       | 0           |
| Menatl Health Drug & Alcohol | 0        | 0       | 0           |
| Mat/Child 007/4130           | 0        | 0       | 0           |
| Babies 007/4133 1st          | 0        | 0       | 0           |
| WIC 007/4140                 | 0        | 0       | 0           |
| Fmly Pln 007/4160            | 0        | 0       | 0           |
| 007/4169 HHW                 | 0        | 0       | 0           |
| 007/4174 OSS                 | 0        | 0       | 0           |
| PHEP 007/4170                | 0        | 0       | 0           |
| Environ Hlth 007/4175        | 0        | 0       | 0           |
| Bldg Cds 036/7165            | 0        | 0       | 0           |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds 1790**

| Receiving Department | OLD JAIL | OLD HHS | 820-2ND FLR |
|----------------------|----------|---------|-------------|
| Law Lib 230/5810     | 0        | 0       | 0           |
| Courts               | 0        | 0       | 0           |
| Tenants              | 0        | 0       | 0           |
| All Other            | 0        | 44,290  | 0           |
| Direct Billed        | 0        | 0       | 0           |
| Total                | 0        | 47,600  | 23,176      |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Dues & Assessments 1990**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total  |
|---------------------------------------|----------------|----------------|-----------|--------|
| Expenditures Per Financial Statement: | 80,735         |                |           | 80,735 |
| Cnty Admin 1120                       | 2,404          | 641            | 3,045     |        |
| Finance & Treasury 1625               | 6,794          | 1,883          | 8,677     |        |
| Dues & Assessments 1990               |                | 1,317          | 1,317     |        |
| Total Allocated Additions:            | 9,198          | 3,841          | 13,039    | 13,039 |
| Total To Be Allocated:                | 89,933         | 3,841          |           | 93,774 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Dues & Assessments 1990**

|                                       | Total  | General & Admin | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES |
|---------------------------------------|--------|-----------------|-------------|-------------|-----------------|
| Other Expense & Cost                  |        |                 |             |             |                 |
| Insurance                             | 0      | 0               | 0           | 0           | 0               |
| Membership/Fees                       | 27,385 | 0               | 0           | 0           | 27,385          |
| Audit                                 | 53,350 | 0               | 0           | 0           | 0               |
| Departmental Totals                   |        |                 |             |             |                 |
| Total Expenditures                    | 80,735 | 0               | 0           | 0           | 27,385          |
| Deductions                            |        |                 |             |             |                 |
| Total Deductions                      | 0      | 0               | 0           | 0           | 0               |
| Functional Cost                       | 80,735 | 0               | 0           | 0           | 27,385          |
| Allocation Step 1                     |        |                 |             |             |                 |
| Inbound- All Others                   | 9,198  | 9,198           | 0           | 0           | 0               |
| Reallocate Admin Costs                |        | ( 9,198)        | 0           | 0           | 3,120           |
| 1st Allocation                        | 89,933 | 0               | 0           | 0           | 30,505          |
| Allocation Step 2                     |        |                 |             |             |                 |
| Inbound- All Others                   | 3,841  | 3,841           | 0           | 0           | 0               |
| Reallocate Admin Costs                |        | ( 3,841)        | 0           | 0           | 1,303           |
| 2nd Allocation                        | 3,841  | 0               | 0           | 0           | 1,303           |
| Total For 130 Dues & Assessments 1990 |        |                 |             |             |                 |
| Total Allocated                       | 93,774 | 0               | 0           | 0           | 31,808          |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Dues & Assessments 1990**

AUDIT & ACCTG

|  |        |  |
|--|--------|--|
| <b>Other Expense &amp; Cost</b>                  |        |  |
| Insurance  | 0      |  |
| Membership/Fees                                  | 0      |  |
| Audit  | 53,350 |  |
| <b>Departmental Totals</b>                       |        |  |
| Total Expenditures                               | 53,350 |  |
| <b>Deductions</b>                                |        |  |
| Total Deductions                                 | 0      |  |
| Functional Cost                                  | 53,350 |  |
| <b>Allocation Step 1</b>                         |        |  |
| Inbound- All Others                              | 0      |  |
| Reallocate Admin Costs                           | 6,078  |  |
| 1st Allocation                                   | 59,428 |  |
| <b>Allocation Step 2</b>                         |        |  |
| Inbound- All Others                              | 0      |  |
| Reallocate Admin Costs                           | 2,538  |  |
| 2nd Allocation                                   | 2,538  |  |
| <b>Total For 130 Dues &amp; Assessments 1990</b> |        |  |
| Total Allocated                                  | 61,966 |  |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .5 - Allocation Summary  
For Department Dues & Assessments 1990

| Receiving Department    | Total  | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES | AUDIT & ACCTG |
|-------------------------|--------|-------------|-------------|-----------------|---------------|
| Bd of Comm 1100         | 123    | 0           | 0           | 0               | 123           |
| Bd of Equal 1105        | 89     | 0           | 0           | 47              | 42            |
| County Tourism 1110     | 308    | 0           | 0           | 93              | 215           |
| Cnty Admin 1120         | 1,240  | 0           | 0           | 505             | 735           |
| Employee Relations 1125 | 680    | 0           | 0           | 256             | 424           |
| A&T 1150                | 4,107  | 0           | 0           | 1,983           | 2,124         |
| Prop Mgmt 1155          | 149    | 0           | 0           | 67              | 82            |
| Cnty Counsel 1300       | 128    | 0           | 0           | 128             | 0             |
| Elections 1350          | 878    | 0           | 0           | 402             | 476           |
| Cnty Clrk Rec 004/1354  | 10     | 0           | 0           | 0               | 10            |
| Records 1355            | 436    | 0           | 0           | 211             | 225           |
| Finance & Treasury 1625 | 1,226  | 0           | 0           | 630             | 596           |
| Info Systms 1650        | 2,286  | 0           | 0           | 904             | 1,382         |
| Building & Grounds 1790 | 2,089  | 0           | 0           | 707             | 1,382         |
| Parks Maint 1795        | 529    | 0           | 0           | 227             | 302           |
| Surveyor 1940           | 568    | 0           | 0           | 261             | 307           |
| Dues & Assessments 1990 | 1,317  | 0           | 0           | 0               | 1,317         |
| DA 2160                 | 4,703  | 0           | 0           | 2,248           | 2,455         |
| Juv Crm Prev 020/2170   | 157    | 0           | 0           | 78              | 79            |
| Shf Supp 2190           | 2,081  | 0           | 0           | 1,072           | 1,009         |
| Shf Crmnl 2200          | 8,612  | 0           | 0           | 3,270           | 5,342         |
| Corrections 2300        | 8,900  | 0           | 0           | 4,154           | 4,746         |
| Jail Nurse 2325         | 797    | 0           | 0           | 268             | 529           |
| Juv 2340                | 1,717  | 0           | 0           | 747             | 970           |
| Comm Dev 2700           | 1,542  | 0           | 0           | 610             | 932           |
| Code Compliance 2710    | 308    | 0           | 0           | 308             | 0             |
| Emer Mgmt 2750          | 942    | 0           | 0           | 402             | 540           |
| Anml Ctrl 2800          | 1,173  | 0           | 0           | 603             | 570           |
| Medical Examiner 2180   | 306    | 0           | 0           | 115             | 191           |
| Rd Adm 002/3110         | 2,032  | 0           | 0           | 918             | 1,114         |
| Rd Maint 002/3120       | 11,167 | 0           | 0           | 3,598           | 7,569         |
| Anml Enhmnt 235/2810    | 51     | 0           | 0           | 0               | 51            |
| Law Enf 005/2191        | 3,786  | 0           | 0           | 0               | 3,786         |
| Child Supp 009/2165     | 579    | 0           | 0           | 290             | 289           |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2021-2022**  
**Based on Audited FY 2019-2020**  
**Schedule .5 - Allocation Summary**  
**For Department Dues & Assessments 1990**

| Receiving Department         | Total | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES | AUDIT & ACCTG |
|------------------------------|-------|-------------|-------------|-----------------|---------------|
| Marine Patrol 027/2245       | 536   | 0           | 0           | 201             | 335           |
| Comm Corr 024/2385           | 4,593 | 0           | 0           | 1,755           | 2,838         |
| Hlth 007/4110                | 1,752 | 0           | 0           | 750             | 1,002         |
| Tobacco 007/4112             | 401   | 0           | 0           | 227             | 174           |
| Mntl Hlth 033/7152           | 2,401 | 0           | 0           | 107             | 2,294         |
| Menatl Health Drug & Alcohol | 371   | 0           | 0           | 114             | 257           |
| Immuniz 007/4129             | 52    | 0           | 0           | 20              | 32            |
| Babies 007/4133 1st          | 586   | 0           | 0           | 288             | 298           |
| WIC 007/4140                 | 577   | 0           | 0           | 281             | 296           |
| Fmly Pln 007/4160            | 374   | 0           | 0           | 148             | 226           |
| Chronic Disease 007/4168     | 437   | 0           | 0           | 208             | 229           |
| 007/4169 HHW                 | 317   | 0           | 0           | 27              | 290           |
| 007/4174 OSS                 | 585   | 0           | 0           | 322             | 263           |
| PHEP 007/4170                | 459   | 0           | 0           | 20              | 439           |
| Environ Hlth 007/4175        | 591   | 0           | 0           | 248             | 343           |
| Bldg Cds 036/7165            | 1,748 | 0           | 0           | 690             | 1,058         |
| Fisheries 039/8500           | 1,846 | 0           | 0           | 831             | 1,015         |
| Spec Proj 100/2000           | 5,686 | 0           | 0           | 0               | 5,686         |
| Eq Rplc 102/2001             | 1     | 0           | 0           | 0               | 1             |
| Ins Res 105/2105             | 202   | 0           | 0           | 0               | 202           |
| Surveyor 120/1941            | 114   | 0           | 0           | 34              | 80            |
| Fair 150/9300                | 1,436 | 0           | 0           | 402             | 1,034         |
| Cld Cst-Med 205/5705         | 75    | 0           | 0           | 6               | 69            |
| Video Lot 206/5710           | 107   | 0           | 0           | 0               | 107           |
| Cthse Sec 209/5720           | 89    | 0           | 0           | 0               | 89            |
| Bike Pt 225/5805             | 247   | 0           | 0           | 0               | 247           |
| Law Lib 230/5810             | 89    | 0           | 0           | 27              | 62            |
| Parks 240/5815               | 24    | 0           | 0           | 0               | 24            |
| Rd Dist 1 300/5825           | 6     | 0           | 0           | 0               | 6             |
| Tmbr Enf 305/5828            | 184   | 0           | 0           | 0               | 184           |
| Ind Rev Fnd 325/5836         | 270   | 0           | 0           | 0               | 270           |
| Wspt Swr 385/5845            | 107   | 0           | 0           | 0               | 107           |
| Wspt Eq Rplc 386/5846        | 19    | 0           | 0           | 0               | 19            |
| 4-H 395/5850                 | 667   | 0           | 0           | 0               | 667           |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2021-2022  
Based on Audited FY 2019-2020  
Schedule .5 - Allocation Summary  
For Department Dues & Assessments 1990

| Receiving Department  | Total  | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES | AUDIT & ACCTG |
|-----------------------|--------|-------------|-------------|-----------------|---------------|
| Debt Service 400/5855 | 1,799  | 0           | 0           | 0               | 1,799         |
| DK 5 505/6305         | 10     | 0           | 0           | 0               | 10            |
| Direct Billed         | 0      | 0           | 0           | 0               | 0             |
| Total                 | 93,774 | 0           | 0           | 31,808          | 61,966        |