BUDGET & FINANCE

MEMORANDUM

To: Department Directors

From: Monica Steele

Date: January 2, 2018

Subject: Indirect Cost Plan 2018-19

As you look at your indirect costs for the 2018-19 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 2018-19 FY:

- $1,017,000 in 2013-2014
- $956,900 in 2014-2015
- $929,900 in 2015-2016
- $928,600 in 2016-2017
- $1,005,200 in 2017-2018
- $1,020,900 in 2018-2019

The County's indirect cost plan includes the amounts to be budgeted in your 2018-19 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 2018-19 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 Monica Steele should you have any questions or concerns regarding your cost plan.

Thank you

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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Clatsop County
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Based on Audited FY 2016-17
Allocated Costs By Department

Central Service Departments	Bd of Equal 1105	A&T 1150	Prop Mgmt 1155	Elections 1350	Cnty Clrk Rec 004/1354	Parks Maint 1795	Surveyor 1940
Equip Use Charge	0	13,710	0	11,013	0	0	0
Bd of Comm 1100	754	9,863	4,414	1,329	0	1,352	2,661
Cnty Admin 1120	1,527	20,398	9,429	3,592	26	2,836	5,512
Employee Relations 1125	476	21,087	680	4,081	0	2,312	2,653
Cnty Counsel 1300	0	13,566	1,772	4,554	0	515	103
Records 1355	0	0	0	0	712	301	0
Finance & Treasury 1625	623	21,119	1,578	11,427	105	6,480	3,361
Info Systms 1650	0	170,071	2,098	24,971	1,523	2,798	5,594
Building & Grounds 1790	0	29,861	664	8,940	3,723	0	0
Dues & Assessments 1990	85	4,128	139	1,051	18	542	566
Total Allocated	3,465	303,803	20,774	70,958	6,107	17,136	20,450
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,465	303,803	20,774	70,958	6,107	17,136	20,450
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,465	303,803	20,774	70,958	6,107	17,136	20,450

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Central Service Departments	DA 2160	Juv Crm Prev 020/2170	Shf Supp 2190	Shf Crmnl 2200	Corrections 2300	Jail Nurse 2325	Juv 2340
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	8,239	88	5,432	10,589	11,671	887	4,712
Cnty Admin 1120	17,890	178	10,917	22,607	23,711	1,864	10,553
Employee Relations 1125	21,618	272	7,482	32,515	34,014	2,721	8,952
Cnty Counsel 1300	0	0	0	3,127	0	0	2,535
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	26,961	1,563	8,888	46,722	45,947	4,493	11,397
Info Systms 1650	53,642	0	13,286	49,447	55,630	2,798	12,587
Building & Grounds 1790	63,298	0	2,028	30,543	345,746	0	33,519
Dues & Assessments 1990	4,757	70	1,322	8,529	7,729	671	2,095
Total Allocated	196,405	2,171	49,355	204,079	524,448	13,434	86,350
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	196,405	2,171	49,355	204,079	524,448	13,434	86,350
Adjustments	0	0	0	0	0	0	0
Proposed Costs	196,405	2,171	49,355	204,079	524,448	13,434	86,350

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Central Service Departments	Corr Workcrew 2350	Comm Dev 2700	Emer Mgmt 2750	Anml Ctrl 2800	Medical Examiner 2180	Rd Adm 002/3110	Rd Maint 002/3120
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	887	5,365	3,882	1,329	381	9,070	14,250
Cnty Admin 1120	1,654	11,762	10,409	3,172	730	19,884	32,413
Employee Relations 1125	2,721	7,279	2,721	4,081	1,170	7,619	30,882
Cnty Counsel 1300	0	0	454	0	0	9,438	0
Records 1355	0	0	0	97	0	0	0
Finance & Treasury 1625	8,129	8,129	5,799	7,744	850	11,689	57,579
Info Systms 1650	0	43,043	28,671	8,392	0	16,907	24,474
Building & Grounds 1790	0	28,398	11,079	26,397	0	0	0
Dues & Assessments 1990	616	1,585	709	942	278	1,865	10,254
Total Allocated	14,007	105,561	63,724	52,154	3,409	76,472	169,852
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,007	105,561	63,724	52,154	3,409	76,472	169,852
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,007	105,561	63,724	52,154	3,409	76,472	169,852

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Central Service Departments	Anml Enhmnt 235/2810	Law Enf 005/2191	Child Supp 009/2165	Juv Det Ctr 018/2175	Marine Patrol 027/2245	CCF 021/2346	Comm Corr 024/2385
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	0	599	934	0	2,085	0	8,955
Cnty Admin 1120	117	6,939	1,911	0	4,274	0	20,664
Employee Relations 1125	0	0	2,870	0	2,721	0	16,461
Cnty Counsel 1300	0	0	0	0	0	0	1,917
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	1,673	12,373	3,100	0	5,076	0	27,239
Info Systms 1650	0	23,775	5,594	0	0	0	37,761
Building & Grounds 1790	0	37,720	7,372	0	0	0	34,244
Dues & Assessments 1990	83	4,021	579	0	671	0	4,645
Total Allocated	1,873	85,427	22,360	0	14,827	0	151,886
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,873	85,427	22,360	0	14,827	0	151,886
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,873	85,427	22,360	0	14,827	0	151,886

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Central Service Departments	Hlth 007/4110	Tobacco 007/4112	Mntl Hlth 033/7152	Menatl Health Drug & Alcohol Prevention	Immuniz 007/4129	Mat/Child 007/4130	Babies 007/4133 1st
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	7,673	310	1,420	740	44	222	377
Cnty Admin 1120	17,371	645	5,138	1,571	217	511	695
Employee Relations 1125	5,170	952	680	2,272	136	680	1,156
Cnty Counsel 1300	5,975	0	0	0	0	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	11,208	2,190	5,364	4,861	640	1,879	1,586
Info Systms 1650	28,919	2,098	0	6,993	2,798	1,399	0
Building & Grounds 1790	34,471	1,006	0	1,754	0	1,879	1,484
Dues & Assessments 1990	1,296	169	1,701	555	31	129	255
Total Allocated	112,083	7,370	14,303	18,746	3,866	6,699	5,553
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	112,083	7,370	14,303	18,746	3,866	6,699	5,553
Adjustments	0	0	0	0	0	0	0
Proposed Costs	112,083	7,370	14,303	18,746	3,866	6,699	5,553

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Central Service Departments	WIC 007/4140	Fmly Pln 007/4160	Chronic Disease 007/4168	007/4169 HHW	007/4174 OSS	PHEP 007/4170	Environ Hlth 007/4175
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	1,099	532	0	88	665	67	1,041
Cnty Admin 1120	2,470	1,372	0	162	1,317	244	2,159
Employee Relations 1125	3,374	1,633	0	272	2,040	204	3,197
Cnty Counsel 1300	0	0	0	0	0	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	6,446	9,226	0	633	2,317	2,140	4,513
Info Systms 1650	17,481	2,098	0	0	14,281	1,399	13,286
Building & Grounds 1790	21,161	32,580	0	187	4,439	3,515	4,269
Dues & Assessments 1990	683	545	0	60	423	131	593
Total Allocated	52,714	47,986	0	1,402	25,482	7,700	29,058
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	52,714	47,986	0	1,402	25,482	7,700	29,058
Adjustments	0	0	0	0	0	0	0
Proposed Costs	52,714	47,986	0	1,402	25,482	7,700	29,058

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Central Service Departments	GBL/DRG 030/7145	Antidrug 030/7146	Bldg Cds 036/7165	Fisheries 039/8500	Spec Proj 100/2000	Eq Rplc 102/2001	Ins Res 105/2105
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	0	0	2,659	6,341	0	0	0
Cnty Admin 1120	0	0	6,117	12,819	3,108	1	64
Employee Relations 1125	0	0	6,326	8,435	0	0	0
Cnty Counsel 1300	0	0	7,299	186	0	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	0	0	6,961	9,526	19,292	798	388
Info Systms 1650	0	0	15,881	8,392	0	0	0
Building & Grounds 1790	0	0	16,482	0	0	0	0
Dues & Assessments 1990	0	0	1,481	1,951	2,205	1	46
Total Allocated	0	0	63,206	47,650	24,605	800	498
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	63,206	47,650	24,605	800	498
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	63,206	47,650	24,605	800	498

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Central Service Departments	Surveyor 120/1941	Commissary 140/9100	Fair 150/9300	Cld Cst-Med 205/5705	Cld Cst-Drug Proj 205/5708	Video Lot 206/5710	Lqr Enf 208/5715
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	111	0	4,324	44	0	0	0
Cnty Admin 1120	400	0	9,699	143	0	196	0
Employee Relations 1125	340	0	4,081	136	0	0	0
Cnty Counsel 1300	0	0	11,019	0	0	0	0
Records 1355	6,351	0	0	0	0	0	0
Finance & Treasury 1625	1,178	155	11,519	948	0	520	0
Info Systms 1650	1,399	0	8,392	0	0	0	0
Building & Grounds 1790	0	0	0	0	0	0	0
Dues & Assessments 1990	121	0	1,343	73	0	139	0
Total Allocated	9,900	155	50,377	1,344	0	855	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,900	155	50,377	1,344	0	855	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,900	155	50,377	1,344	0	855	0

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Central Service Departments	Cthse Sec 209/5720	Bike Pt 225/5805	Law Lib 230/5810	Parks 240/5815	Emrg Com 250/5820	Rd Dist 1 300/5825	Tmbr Enf 305/5828
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	0	0	67	0	0	599	0
Cnty Admin 1120	127	0	327	34	0	1,277	187
Employee Relations 1125	0	0	204	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	308	132	1,467	1,038	0	308	543
Info Systms 1650	0	0	2,798	0	0	0	0
Building & Grounds 1790	0	0	4,398	0	0	0	0
Dues & Assessments 1990	91	0	95	24	0	4	132
Total Allocated	526	132	9,356	1,096	0	2,188	862
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	526	132	9,356	1,096	0	2,188	862
Adjustments	0	0	0	0	0	0	0
Proposed Costs	526	132	9,356	1,096	0	2,188	862

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Central Service Departments	Ind Rev Fnd 325/5836	Carlyle Apts	Wspt Swr 385/5845	Wspt Eq Rplc 386/5846	4-H 395/5850	Debt Service 400/5855	Bond & UAL 405/5860
Equip Use Charge	0	0	0	0	0	0	0
Bd of Comm 1100	1,797	0	715	0	0	0	0
Cnty Admin 1120	3,975	0	1,567	16	1,070	433	0
Employee Relations 1125	0	0	354	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	1,973	0	2,101	524	2,190	871	272
Info Systms 1650	0	0	0	0	0	0	0
Building & Grounds 1790	0	0	0	0	0	0	0
Dues & Assessments 1990	113	0	137	11	759	307	0
Total Allocated	7,858	0	4,874	551	4,019	1,611	272
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,858	0	4,874	551	4,019	1,611	272
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,858	0	4,874	551	4,019	1,611	272

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Central Service Departments	DK 5 505/6305	DK 11 511/6311	DK 14 514/6314	Courts	Tenants	All Other	SubTotal
Equip Use Charge	0	0	0	0	0	0	24,723
Bd of Comm 1100	599	599	599	0	0	0	142,460
Cnty Admin 1120	1,283	1,292	1,292	0	0	0	324,268
Employee Relations 1125	0	0	0	0	0	0	259,030
Cnty Counsel 1300	0	0	0	0	0	164	62,624
Records 1355	0	0	0	0	0	58,629	66,090
Finance & Treasury 1625	218	101	101	0	0	20,388	476,867
Info Systms 1650	0	0	0	0	0	0	710,676
Building & Grounds 1790	0	0	0	198,635	4,247	56,200	1,050,239
Dues & Assessments 1990	8	14	14	0	0	0	73,590
Total Allocated	2,108	2,006	2,006	198,635	4,247	135,381	3,190,567
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,108	2,006	2,006	198,635	4,247	135,381	3,190,567
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,108	2,006	2,006	198,635	4,247	135,381	3,190,567

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Central Service Departments	Direct Billed	Unallocated	Total
Equip Use Charge	0	0	24,723
Bd of Comm 1100	0	0	142,460
Cnty Admin 1120	0	0	324,268
Employee Relations 1125	0	0	259,030
Cnty Counsel 1300	0	0	62,624
Records 1355	0	0	66,090
Finance & Treasury 1625	0	0	476,867
Info Systms 1650	0	0	710,676
Building & Grounds 1790	0	0	1,050,239
Dues & Assessments 1990	0	0	73,590
Total Allocated	0	0	3,190,567
Roll Forward	0	0	0
Cost With Roll Forward	0	0	3,190,567
Adjustments	0	0	0
Proposed Costs	0	0	3,190,567

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Equip Use Charge	0	99,597	
Bd of Comm 1100	88,040	0	
Cnty Admin 1120	339,318	0	
Employee Relations 1125	242,475	0	
Cnty Counsel 1300	99,372	0	
Records 1355	18,410	0	
Finance & Treasury 1625	431,302	0	
Info Systms 1650	755,973	0	
Building & Grounds 1790	1,039,656	0	
Dues & Assessments 1990	76,424	0	
Bd of Equal 1105			3,465
A&T 1150			303,803
Prop Mgmt 1155			20,774
Elections 1350			70,958
Cnty Clrk Rec 004/1354			6,107
Parks Maint 1795			17,136
Surveyor 1940			20,450
DA 2160			196,405
Juv Crm Prev 020/2170			2,171
Shf Supp 2190			49,355
Shf Crmnl 2200			204,079
Corrections 2300			524,448
Jail Nurse 2325			13,434
Juv 2340			86,350
Corr Workcrew 2350			14,007
Comm Dev 2700			105,561
Emer Mgmt 2750			63,724
Anml Ctrl 2800			52,154
Medical Examiner 2180			3,409
Rd Adm 002/3110			76,472
Rd Maint 002/3120			169,852
Anml Enhmnt 235/2810			1,873
Law Enf 005/2191			85,427
Child Supp 009/2165			22,360
Juv Det Ctr 018/2175			0
Marine Patrol 027/2245			14,827
CCF 021/2346			0
Comm Corr 024/2385			151,886
Hlth 007/4110			112,083

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Tobacco 007/4112			7,370
Mntl Hlth 033/7152			14,303
Menatl Health Drug & Alcohol Prevention			18,746
Immuniz 007/4129			3,866
Mat/Child 007/4130			6,699
Babies 007/4133 1st			5,553
WIC 007/4140			52,714
Fmly Pln 007/4160			47,986
Chronic Disease 007/4168			0
007/4169 HHW			1,402
007/4174 OSS			25,482
PHEP 007/4170			7,700
Environ Hlth 007/4175			29,058
GBL/DRG 030/7145			0
Antidrug 030/7146			0
Bldg Cds 036/7165			63,206
Fisheries 039/8500			47,650
Spec Proj 100/2000			24,605
Eq Rplc 102/2001			800
Ins Res 105/2105			498
Surveyor 120/1941			9,900
Commissary 140/9100			155
Fair 150/9300			50,377
Cld Cst-Med 205/5705			1,344
Cld Cst-Drug Proj 205/5708			0
Video Lot 206/5710			855
Lqr Enf 208/5715			0
Cthse Sec 209/5720			526
Bike Pt 225/5805			132
Law Lib 230/5810			9,356
Parks 240/5815			1,096
Emrg Com 250/5820			0
Rd Dist 1 300/5825			2,188
Tmbr Enf 305/5828			862
Ind Rev Fnd 325/5836			7,858
Carlyle Apts			0
Wspt Swr 385/5845			4,874
Wspt Eq Rplc 386/5846			551
4-H 395/5850			4,019

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Debt Service 400/5855			1,611	
Bond & UAL 405/5860			272	
DK 5 505/6305			2,108	
DK 11 511/6311			2,006	
DK 14 514/6314			2,006	
Courts			198,635	
Tenants			4,247	
All Other			135,381	
Direct Billed Total			0	
Unallocated Total			0	
Totals	3,090,970	99,597	3,190,567	0

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Full Cost Allocation Plan for Budget FY 2018-19
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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	2015-16 Fixed Asset Depreciation Report
Bd of Comm 1100		
2.4.1 BD OF COMM-A	Number of agenda items heard by BOCC	2016-17 Agenda Item Count
2.4.2 BD OF COMM-B	# of FTE per adopted budget	2015-16 Adopted Budget
Cnty Admin 1120		
3.4.1 BUDGET	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report
3.4.2 AGENDAS	Number of agenda items heard by BOCC	2016-17 Agenda Item Count
3.4.3 RECEPTION	# of communication lines (phones, fax)	December 2013 Phone Line Count
3.4.4 FTE PER ORG	# of FTE per adopted budget	2015-16 Adopted Budget
Employee Relations 1125		
4.4.1 EMPL RELATIONS	# of FTE per adopted budget	2015-16 Adopted Budget
Cnty Counsel 1300		
5.4.1 LEGAL SERVICES	Total contractual service billings per org. unit	2015-16 County Counsel Breakdown
Records 1355		
6.4.1 Recording Revenues	RECORDING REVENUES	2015-16 Total recording revenues report
Finance & Treasury 1625		
7.4.1 Budget	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report
7.4.2 Purchase Orders	# of purchase order transactions per org. unit	2015-16 PO transaction count
7.4.3 Vouchers	# of vouchers per org. unit	2015-16 Voucher transaction count
7.4.4 Payroll	# of payroll checks & EFTs processed per org. unit	2015-16 Payroll Check & EFT Count
7.4.5 General Fund Mgmt	Operating expense per general fund (excl capital outlay & transfers)	2015-16 Appropriation status report
7.4.6 Fixed Assets	# of pieces of equipment (all fixed assets) per org unit	2015-16 Fixed Asset Report
7.4.7 Cash Mgmt/Invest Gen Fund	Operating expense per general fund (excl capital outlay & transfers)	2015-16 Appropriation status report
7.4.8 Cash Mgmt/Invest Fund 007	Operating expense per HHS org. units only (Fund 007)	2015-16 Appropriation Status Report
7.4.9 Cash/Invest Othr Fnds	Interest income per fund excluding Fund 001 & Fund 007	2015-16 Revenue Realization Report (81-3100)

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	Sept 2016 Equip Inventory Count
8.4.2 Client/Server Support	Percentage of time worked per dept.	Calculation by IS Supervisor; updated Sept 2016
Building & Grounds 1790		
9.4.1 MISC EXPENSE	Square footage per org. unit; space maintained	B&G square footage records-updated Nov 2015
9.4.2 800 BLDG	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
9.4.3 CRMNL JUSTICE	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
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 Oct 2016
9.4.6 820 BLDG 1ST FLR	Square footage per org. unit; space maintained	B&G square footage records-updated Oct 2016
9.4.7 OLD JAIL	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
9.4.8 OLD HHS	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
9.4.9 820-2ND FLR	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
Dues & Assessments 1990		
10.4.1 INSURANCE-A	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report
10.4.2 INSURANCE-B	# of FTE per adopted budget	2015-16 Adopted Budget
10.4.3 MBR, FEES, DUES	# of FTE per adopted budget	2015-16 Adopted Budget
10.4.4 AUDIT & ACCTG	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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 Chrge (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 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Bd of Comm 1100

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	88,040			88,040
Equip Use Charge	27,714		27,714	
Bd of Comm 1100		14,872	14,872	
Cnty Admin 1120		42,795	42,795	
Cnty Counsel 1300		9,650	9,650	
Finance & Treasury 1625		1,828	1,828	
Info Systms 1650		4,022	4,022	
Dues & Assessments 1990		143	143	
Total Allocated Additions:	27,714	73,310	101,024	101,024
Total To Be Allocated:	115,754	73,310		189,064

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Cnty Admin 1120

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	339,318			339,318
Bd of Comm 1100	4,433	3,587	8,020	
Cnty Admin 1120		12,949	12,949	
Employee Relations 1125		3,797	3,797	
Cnty Counsel 1300		19,023	19,023	
Finance & Treasury 1625		5,602	5,602	
Info Systms 1650		14,702	14,702	
Building & Grounds 1790		28,310	28,310	
Dues & Assessments 1990		936	936	
Total Allocated Additions:	4,433	88,906	93,339	93,339
Total To Be Allocated:	343,751	88,906		432,657

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Employee Relations 1125

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	242,475			242,475
Bd of Comm 1100	2,160	1,722	3,882	
Cnty Admin 1120	6,162	2,160	8,322	
Employee Relations 1125		2,351	2,351	
Cnty Counsel 1300		15,859	15,859	
Finance & Treasury 1625		6,036	6,036	
Info Systms 1650		6,033	6,033	
Building & Grounds 1790		3,710	3,710	
Dues & Assessments 1990		632	632	
Total Allocated Additions:	8,322	38,503	46,825	46,825
Total To Be Allocated:	250,797	38,503		289,300

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Cnty Counsel 1300

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	99,372			99,372
Bd of Comm 1100	647	551	1,198	
Cnty Admin 1120	2,028	748	2,776	
Finance & Treasury 1625		913	913	
Building & Grounds 1790		9,134	9,134	
Dues & Assessments 1990		162	162	
Total Allocated Additions:	2,675	11,508	14,183	14,183
Total To Be Allocated:	102,047	11,508		113,555

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Records 1355

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,410			18,410
Bd of Comm 1100	448	283	731	
Cnty Admin 1120	1,107	291	1,398	
Employee Relations 1125	1,940	305	2,245	
Finance & Treasury 1625		3,302	3,302	
Info Systms 1650		39,575	39,575	
Dues & Assessments 1990		429	429	
Total Allocated Additions:	3,495	44,185	47,680	47,680
Total To Be Allocated:	21,905	44,185		66,090

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Finance & Treasury 1625

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	431,302			431,302
Equip Use Charge	2,478		2,478	
Bd of Comm 1100	5,827	4,747	10,574	
Cnty Admin 1120	16,867	6,045	22,912	
Employee Relations 1125	4,232	666	4,898	
Cnty Counsel 1300	2,520	504	3,024	
Finance & Treasury 1625		6,852	6,852	
Info Systms 1650		37,945	37,945	
Building & Grounds 1790		18,933	18,933	
Dues & Assessments 1990		1,130	1,130	
Total Allocated Additions:	31,924	76,822	108,746	108,746
Total To Be Allocated:	463,226	76,822		540,048

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Info Systms 1650

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	755,973			755,973
Equip Use Charge	17,697		17,697	
Bd of Comm 1100	1,921	1,216	3,137	
Cnty Admin 1120	5,192	1,368	6,560	
Employee Relations 1125	8,322	1,310	9,632	
Cnty Counsel 1300	1,267	254	1,521	
Finance & Treasury 1625	8,740	1,541	10,281	
Info Systms 1650		9,721	9,721	
Building & Grounds 1790		14,472	14,472	
Dues & Assessments 1990		2,072	2,072	
Total Allocated Additions:	43,139	31,954	75,093	75,093
Total To Be Allocated:	799,112	31,954		831,066

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds 1790

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,039,656			1,039,656
Equip Use Charge	26,985		26,985	
Bd of Comm 1100	2,435	1,755	4,190	
Cnty Admin 1120	7,421	2,273	9,694	
Employee Relations 1125	6,348	999	7,347	
Cnty Counsel 1300	1,545	309	1,854	
Finance & Treasury 1625	20,698	3,647	24,345	
Info Systms 1650	8,045	347	8,392	
Building & Grounds 1790		14,843	14,843	
Dues & Assessments 1990		2,335	2,335	
Total Allocated Additions:	73,477	26,508	99,985	99,985
Total To Be Allocated:	1,113,133	26,508		1,139,641

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .2 - Costs To Be Allocated
For Department Dues & Assessments 1990

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	76,424			76,424
Cnty Admin 1120	779	204	983	
Finance & Treasury 1625	3,419	603	4,022	
Dues & Assessments 1990		683	683	
Total Allocated Additions:	4,198	1,490	5,688	5,688
Total To Be Allocated:	80,622	1,490		82,112

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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 Chrge (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 2018-19
Based on Audited FY 2016-17
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	30	0	15	15
Other Expense & Cost				
Telephones	3,061	0	1,530	1,531
Postage	1,074	0	537	537
Printing	207	0	103	104
Education & Trng	3,403	0	1,701	1,702
Comm Per Diem	69,210	0	34,605	34,605
Materials & Supplies	167	0	83	84
Travel	10,888	0	5,444	5,444
Departmental Totals				
Total Expenditures	88,040	0	44,018	44,022
Deductions				
Total Deductions	0	0	0	0
Functional Cost	88,040	0	44,018	44,022
Allocation Step 1				
Inbound- All Others	27,714	27,714	0	0
Reallocate Admin Costs		(27,714)	13,857	13,857
1st Allocation	115,754	0	57,875	57,879
Allocation Step 2				
Inbound- All Others	73,310	73,310	0	0
Reallocate Admin Costs		(73,310)	36,655	36,655
2nd Allocation	73,310	0	36,655	36,655
Total For 020 Bd of Comm 1100				
Total Allocated	189,064	0	94,530	94,534

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Cnty Admin 1120

	Total	General & Admin	BUDGET	AGENDAS	RECEPTION
Wages & Benefits					
Salaries	254,865	0	45,876	122,335	15,292
Fringe Benefits	74,782	0	13,461	35,895	4,487
Other Expense & Cost					
Membership Dues	462	0	83	222	28
Travel	2,181	0	393	1,046	131
Printing	3,326	0	1,663	1,663	0
Materials & Supplies	3,702	0	666	1,777	222
Departmental Totals					
Total Expenditures	339,318	0	62,142	162,938	20,160
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	339,318	0	62,142	162,938	20,160
Allocation Step 1					
Inbound- All Others	4,433	4,433	0	0	0
Reallocate Admin Costs		(4,433)	812	2,129	263
1st Allocation	343,751	0	62,954	165,067	20,423
Allocation Step 2					
Inbound- All Others	88,906	88,906	0	0	0
Reallocate Admin Costs		(88,906)	16,282	42,692	5,282
2nd Allocation	88,906	0	16,282	42,692	5,282
Total For 040 Cnty Admin 1120					
Total Allocated	432,657	0	79,236	207,759	25,705

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Cnty Admin 1120

	FTE PER ORG
Wages & Benefits	
Salaries	71,362
Fringe Benefits	20,939
Other Expense & Cost	
Membership Dues	129
Travel	611
Printing	0
Materials & Supplies	1,037
Departmental Totals	
Total Expenditures	94,078
Deductions	
Total Deductions	0
Functional Cost	94,078
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	1,229
1st Allocation	95,307
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	24,650
2nd Allocation	24,650
Total For 040 Cnty Admin 1120	
Total Allocated	119,957

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Employee Relations 1125

	Total	General & Admin	EMPL RELATIONS
Wages & Benefits			
Salaries	148,764	0	148,764
Fringe Benefits	52,547	0	52,547
Other Expense & Cost			
Contractual Services	8,784	0	8,784
Education & Trng	1,021	0	1,021
Materials & Supplies	26,490	0	26,490
Employee Recognition	4,569	0	4,569
In-House Trng	300	0	300
Departmental Totals			
Total Expenditures	242,475	0	242,475
Deductions			
Total Deductions	0	0	0
Functional Cost	242,475	0	242,475
Allocation Step 1			
Inbound- All Others	8,322	8,322	0
Reallocate Admin Costs		(8,322)	8,322
1st Allocation	250,797	0	250,797
Allocation Step 2			
Inbound- All Others	38,503	38,503	0
Reallocate Admin Costs		(38,503)	38,503
2nd Allocation	38,503	0	38,503
Total For 050 Employee Relations 1125			
Total Allocated	289,300	0	289,300

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Cnty Counsel 1300

	Total	General & Admin	LEGAL SERVICES
Wages & Benefits			
Salaries	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Contractual Services	99,372	0	99,372
Materials & Supplies	0	0	0
Departmental Totals			
Total Expenditures	99,372	0	99,372
Deductions			
Total Deductions	0	0	0
Functional Cost	99,372	0	99,372
Allocation Step 1			
Inbound- All Others	2,675	2,675	0
Reallocate Admin Costs		(2,675)	2,675
1st Allocation	102,047	0	102,047
Allocation Step 2			
Inbound- All Others	11,508	11,508	0
Reallocate Admin Costs		(11,508)	11,508
2nd Allocation	11,508	0	11,508
Total For 080 Cnty Counsel 1300			
Total Allocated	113,555	0	113,555

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Records 1355

	Total	General & Admin	Recording Revenues
Other Expense & Cost			
County Clrk-Salary/Benefits	1,909	0	1,909
Recorder Salary/Benefits	15,679	0	15,679
Staff Asst Salary/Benefits	822	0	822
Departmental Totals			
Total Expenditures	18,410	0	18,410
Deductions			
Total Deductions	0	0	0
Functional Cost	18,410	0	18,410
Allocation Step 1			
Inbound- All Others	3,495	3,495	0
Reallocate Admin Costs		(3,495)	3,495
1st Allocation	21,905	0	21,905
Allocation Step 2			
Inbound- All Others	44,185	44,185	0
Reallocate Admin Costs		(44,185)	44,185
2nd Allocation	44,185	0	44,185
Total For 095 Records 1355			
Total Allocated	66,090	0	66,090

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Finance & Treasury 1625

	Total	General & Admin	Budget	Purchase Orders	Vouchers
Wages & Benefits					
Salaries	261,531	0	78,458	39,230	39,230
Fringe Benefits	99,856	0	29,957	14,978	14,978
Other Expense & Cost					
Postage & Freight	3,324	0	998	499	499
Education & Training	1,055	0	316	158	158
Contractual Services	8,281	0	2,484	1,242	1,242
Reimbursed Travel Expense	3,056	0	917	458	458
Other Materials & Supplies	9,149	0	2,746	1,372	1,372
Ceridian Payroll Processing	45,050	0	0	0	0
Departmental Totals					
Total Expenditures	431,302	0	115,876	57,937	57,937
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	431,302	0	115,876	57,937	57,937
Allocation Step 1					
Inbound- All Others	31,924	31,924	0	0	0
Reallocate Admin Costs		(31,924)	8,577	4,288	4,288
1st Allocation	463,226	0	124,453	62,225	62,225
Allocation Step 2					
Inbound- All Others	76,822	76,822	0	0	0
Reallocate Admin Costs		(76,822)	20,639	10,319	10,319
2nd Allocation	76,822	0	20,639	10,319	10,319
Total For 103 Finance & Treasury 1625					
Total Allocated	540,048	0	145,092	72,544	72,544

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	52,306	26,153	13,077	2,615	5,231
Fringe Benefits	19,971	9,986	4,993	999	1,997
Other Expense & Cost					
Postage & Freight	665	332	166	33	66
Education & Training	211	106	53	11	21
Contractual Services	1,656	828	414	83	166
Reimbursed Travel Expense	611	306	153	31	61
Other Materials & Supplies	1,830	915	457	91	183
Ceridian Payroll Processing	45,050	0	0	0	0
Departmental Totals					
Total Expenditures	122,300	38,626	19,313	3,863	7,725
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	122,300	38,626	19,313	3,863	7,725
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	9,053	2,859	1,429	286	572
1st Allocation	131,353	41,485	20,742	4,149	8,297
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	21,785	6,880	3,440	688	1,376
2nd Allocation	21,785	6,880	3,440	688	1,376
Total For 103 Finance & Treasury 1625					
Total Allocated	153,138	48,365	24,182	4,837	9,673

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Finance & Treasury 1625

	Cash/Invest Othr Fnds
Wages & Benefits	
Salaries	5,231
Fringe Benefits	1,997
Other Expense & Cost	
Postage & Freight	66
Education & Training	21
Contractual Services	166
Reimbursed Travel Expense	61
Other Materials & Supplies	183
Ceridian Payroll Processing	0
Departmental Totals	
Total Expenditures	7,725
Deductions	
Total Deductions	0
Functional Cost	7,725
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	572
1st Allocation	8,297
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	1,376
2nd Allocation	1,376
Total For 103 Finance & Treasury 1625	
Total Allocated	9,673

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Info Systms 1650

	Total	General & Admin	Network Support	Client/Server Support
Wages & Benefits				
Salaries	439,093	0	241,501	197,592
Fringe Benefits	160,265	0	88,146	72,119
Other Expense & Cost				
Software Maint	60,195	0	60,195	0
PC Equip	82,141	0	82,141	0
Contractual Tech Dev	6,183	0	6,183	0
Materials & Supplies	8,096	0	4,453	3,643
Departmental Totals				
Total Expenditures	755,973	0	482,619	273,354
Deductions				
Total Deductions	0	0	0	0
Functional Cost	755,973	0	482,619	273,354
Allocation Step 1				
Inbound- All Others	43,139	43,139	0	0
Reallocate Admin Costs		(43,139)	27,540	15,599
1st Allocation	799,112	0	510,159	288,953
Allocation Step 2				
Inbound- All Others	31,954	31,954	0	0
Reallocate Admin Costs		(31,954)	20,400	11,554
2nd Allocation	31,954	0	20,400	11,554
Total For 104 Info Systms 1650				
Total Allocated	831,066	0	530,559	300,507

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds 1790

	Total	General & Admin	MISC EXPENSE	800 BLDG	CRMNL JUSTICE
Wages & Benefits					
Salaries	116,011	0	116,011	0	0
Fringe Benefits	48,383	0	48,383	0	0
Other Expense & Cost					
Salary-Custodian	35,866	0	0	0	8,967
Salary-Maint Spvsr	67,852	0	0	10,856	19,677
Salary-Cap Prj Mgr	93,327	0	0	14,932	27,065
Benefits-Custodian	25,156	0	0	0	6,289
Benefits-Maint Spvsr	39,712	0	0	6,354	11,516
Benefits-Cap Pjt Mgr	45,984	0	0	7,357	13,336
Custodial Serv/Supplies	15,653	0	0	0	15,653
Custodial Serv/Supp-Jail	51,460	0	0	0	51,460
Custodial Serv/Supp-800/820	58,508	0	0	29,254	0
Maint-Boiler	404	0	0	0	303
Maint Boiler-800	0	0	0	0	0
Maint-SIG	41,784	0	0	0	0
Maint-SIG A/C	687	0	0	0	0
Maint-SIG CJ	49,677	0	0	0	49,677
Maint-SIG 800	14,674	0	0	14,674	0
Maint-SIG 820	9,810	0	0	0	0
Maint-Elev	5,629	0	0	0	2,814
Maint Elev-800/820	6,311	0	0	3,155	0
Utilities	40,439	0	0	0	0
Util-CJ	133,717	0	0	0	133,717
Util-A/C	0	0	0	0	0
Util-820	21,442	0	0	0	0
Util-800	35,631	0	0	35,631	0
Util-857	7,714	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	8,038	0	0	0	0
Materials & Supplies	63,990	0	63,990	0	0

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds 1790

	Total	General & Admin	MISC EXPENSE	800 BLDG	CRMNL JUSTICE
Departmental Totals					
Total Expenditures	1,039,656	0	228,384	123,111	340,474
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,039,656	0	228,384	123,111	340,474
Allocation Step 1					
Inbound- All Others	73,477	73,477	0	0	0
Reallocate Admin Costs		(73,477)	16,141	8,701	24,062
1st Allocation	1,113,133	0	244,525	131,812	364,536
Allocation Step 2					
Inbound- All Others	26,508	26,508	0	0	0
Reallocate Admin Costs		(26,508)	5,823	3,139	8,682
2nd Allocation	26,508	0	5,823	3,139	8,682
Total For 110 Building & Grounds 1790					
Total Allocated	1,139,641	0	250,348	134,951	373,218

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	26,899	0	0	0
Salary-Maint Spvsr	3,393	16,963	10,178	0	6,785
Salary-Cap Prj Mgr	4,666	23,332	7,466	0	9,333
Benefits-Custodian	0	18,867	0	0	0
Benefits-Maint Spvsr	1,986	9,928	5,957	0	3,971
Benefits-Cap Pjt Mgr	2,299	11,496	3,679	0	4,598
Custodial Serv/Supplies	0	0	0	0	0
Custodial Serv/Supp-Jail	0	0	0	0	0
Custodial Serv/Supp-800/820	0	0	29,254	0	0
Maint-Boiler	0	101	0	0	0
Maint Boiler-800	0	0	0	0	0
Maint-SIG	0	41,784	0	0	0
Maint-SIG A/C	687	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	9,810	0	0
Maint-Elev	0	2,815	0	0	0
Maint Elev-800/820	0	0	3,156	0	0
Utilities	0	40,439	0	0	0
Util-CJ	0	0	0	0	0
Util-A/C	0	0	0	0	0
Util-820	0	0	12,865	0	0
Util-800	0	0	0	0	0
Util-857	0	0	0	0	7,714
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	8,038
Materials & Supplies	0	0	0	0	0

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	13,031	192,624	83,264	0	40,439
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	13,031	192,624	83,264	0	40,439
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	921	13,614	5,885	0	2,858
1st Allocation	13,952	206,238	89,149	0	43,297
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	332	4,911	2,123	0	1,031
2nd Allocation	332	4,911	2,123	0	1,031
Total For 110 Building & Grounds 1790					
Total Allocated	14,284	211,149	91,272	0	44,328

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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 Spvsr	0
Salary-Cap Prj Mgr	6,533
Benefits-Custodian	0
Benefits-Maint Spvsr	0
Benefits-Cap Pjt Mgr	3,219
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	8,577
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 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds 1790

	820-2ND FLR
Departmental Totals	
Total Expenditures	18,329
Deductions	
Total Deductions	0
Functional Cost	18,329
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	1,295
1st Allocation	19,624
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	467
2nd Allocation	467
Total For 110 Building & Grounds 1790	
Total Allocated	20,091

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	24,074	0	0	0	24,074
Audit	52,350	0	0	0	0
Departmental Totals					
Total Expenditures	76,424	0	0	0	24,074
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	76,424	0	0	0	24,074
Allocation Step 1					
Inbound- All Others	4,198	4,198	0	0	0
Reallocate Admin Costs		(4,198)	0	0	1,322
1st Allocation	80,622	0	0	0	25,396
Allocation Step 2					
Inbound- All Others	1,490	1,490	0	0	0
Reallocate Admin Costs		(1,490)	0	0	469
2nd Allocation	1,490	0	0	0	469
Total For 130 Dues & Assessments 1990					
Total Allocated	82,112	0	0	0	25,865

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .3 - Costs Allocated By Activity
For Department Dues & Assessments 1990

	AUDIT & ACCTG
Other Expense & Cost	
Insurance	0
Membership/Fees	0
Audit	52,350
Departmental Totals	
Total Expenditures	52,350
Deductions	
Total Deductions	0
Functional Cost	52,350
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	2,876
1st Allocation	55,226
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	1,021
2nd Allocation	1,021
Total For 130 Dues & Assessments 1990	
Total Allocated	56,247

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Equip Use Charge

Receiving Department	Total	EQUIP 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	99,597	99,597

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	14,872	14,872	0
Bd of Equal 1105	754	599	155
Cnty Admin 1120	8,020	6,589	1,431
Employee Relations 1125	3,882	2,995	887
A&T 1150	9,863	2,995	6,868
Prop Mgmt 1155	4,414	4,192	222
Cnty Counsel 1300	1,198	1,198	0
Elections 1350	1,329	0	1,329
Records 1355	731	0	731
Finance & Treasury 1625	10,574	8,979	1,595
Info Systms 1650	3,137	0	3,137
Building & Grounds 1790	4,190	1,797	2,393
Parks Maint 1795	1,352	599	753
Surveyor 1940	2,661	1,797	864
DA 2160	8,239	1,198	7,041
Juv Crm Prev 020/2170	88	0	88
Shf Supp 2190	5,432	2,995	2,437
Shf Crmnl 2200	10,589	0	10,589
Corrections 2300	11,671	599	11,072
Jail Nurse 2325	887	0	887
Juv 2340	4,712	1,797	2,915
Corr Workcrew 2350	887	0	887
Comm Dev 2700	5,365	2,995	2,370
Emer Mgmt 2750	3,882	2,995	887
Anml Ctrl 2800	1,329	0	1,329
Medical Examiner 2180	381	0	381
Rd Adm 002/3110	9,070	6,589	2,481
Rd Maint 002/3120	14,250	4,192	10,058
Law Enf 005/2191	599	599	0
Child Supp 009/2165	934	0	934
Marine Patrol 027/2245	2,085	1,198	887
Comm Corr 024/2385	8,955	3,594	5,361
Hlth 007/4110	7,673	5,989	1,684
Tobacco 007/4112	310	0	310
Mntl Hlth 033/7152	1,420	1,198	222
Menatl Health Drug & Alcohol	740	0	740

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Bd of Comm 1100

Receiving Department	Total	BD OF COMM-A	BD OF COMM-B
Immuniz 007/4129	44	0	44
Mat/Child 007/4130	222	0	222
Babies 007/4133 1st	377	0	377
WIC 007/4140	1,099	0	1,099
Fmly Pln 007/4160	532	0	532
007/4169 HHW	88	0	88
007/4174 OSS	665	0	665
PHEP 007/4170	67	0	67
Environ Hlth 007/4175	1,041	0	1,041
Bldg Cds 036/7165	2,659	599	2,060
Fisheries 039/8500	6,341	3,594	2,747
Surveyor 120/1941	111	0	111
Fair 150/9300	4,324	2,995	1,329
Cld Cst-Med 205/5705	44	0	44
Law Lib 230/5810	67	0	67
Rd Dist 1 300/5825	599	599	0
Ind Rev Fnd 325/5836	1,797	1,797	0
Wspt Swr 385/5845	715	599	116
DK 5 505/6305	599	599	0
DK 11 511/6311	599	599	0
DK 14 514/6314	599	599	0
Direct Billed	0	0	0
Total	189,064	94,530	94,534

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Cnty Admin 1120

Receiving Department	Total	BUDGET	AGENDAS	RECEPTION	FTE PER ORG
Bd of Comm 1100	42,795	163	42,423	209	0
Bd of Equal 1105	1,527	58	1,272	0	197
Cnty Admin 1120	12,949	629	10,144	733	1,443
Employee Relations 1125	8,322	567	6,361	266	1,128
A&T 1150	20,398	3,165	6,361	2,130	8,742
Prop Mgmt 1155	9,429	109	8,905	133	282
Cnty Counsel 1300	2,776	232	2,544	0	0
Elections 1350	3,592	968	0	932	1,692
Cnty Clrk Rec 004/1354	26	26	0	0	0
Records 1355	1,398	334	0	133	931
Finance & Treasury 1625	22,912	1,008	19,076	798	2,030
Info Systms 1650	6,560	1,768	0	798	3,994
Building & Grounds 1790	9,694	2,434	3,816	399	3,045
Parks Maint 1795	2,836	473	1,272	133	958
Surveyor 1940	5,512	463	3,816	133	1,100
Dues & Assessments 1990	983	983	0	0	0
DA 2160	17,890	3,985	2,544	2,399	8,962
Juv Crm Prev 020/2170	178	66	0	0	112
Shf Supp 2190	10,917	921	6,361	533	3,102
Shf Crmnl 2200	22,607	7,928	0	1,199	13,480
Corrections 2300	23,711	6,610	1,272	1,731	14,098
Jail Nurse 2325	1,864	603	0	133	1,128
Juv 2340	10,553	1,827	3,816	1,199	3,711
Corr Workcrew 2350	1,654	526	0	0	1,128
Comm Dev 2700	11,762	1,318	6,361	1,065	3,018
Emer Mgmt 2750	10,409	657	6,361	2,263	1,128
Anml Ctrl 2800	3,172	814	0	666	1,692
Medical Examiner 2180	730	245	0	0	485
Rd Adm 002/3110	19,884	1,668	13,993	1,065	3,158
Rd Maint 002/3120	32,413	10,572	8,905	133	12,803
Anml Enhmnt 235/2810	117	117	0	0	0
Law Enf 005/2191	6,939	5,667	1,272	0	0
Child Supp 009/2165	1,911	454	0	266	1,191
Marine Patrol 027/2245	4,274	602	2,544	0	1,128
Comm Corr 024/2385	20,664	4,476	7,633	1,731	6,824
Hlth 007/4110	17,371	1,176	12,721	1,331	2,143

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Cnty Admin 1120

Receiving Department	Total	BUDGET	AGENDAS	RECEPTION	FTE PER ORG
Tobacco 007/4112	645	117	0	133	395
Mntl Hlth 033/7152	5,138	2,312	2,544	0	282
Menatl Health Drug & Alcohol	1,571	496	0	133	942
Immuniz 007/4129	217	27	0	133	57
Mat/Child 007/4130	511	96	0	133	282
Babies 007/4133 1st	695	215	0	0	480
WIC 007/4140	2,470	538	0	533	1,399
Fmly Pln 007/4160	1,372	562	0	133	677
007/4169 HHW	162	50	0	0	112
007/4174 OSS	1,317	338	0	133	846
PHEP 007/4170	244	159	0	0	85
Environ Hlth 007/4175	2,159	434	0	399	1,326
Bldg Cds 036/7165	6,117	1,291	1,272	932	2,622
Fisheries 039/8500	12,819	1,689	7,633	0	3,497
Spec Proj 100/2000	3,108	3,108	0	0	0
Eq Rplc 102/2001	1	1	0	0	0
Ins Res 105/2105	64	64	0	0	0
Surveyor 120/1941	400	126	0	133	141
Fair 150/9300	9,699	1,380	6,361	266	1,692
Cld Cst-Med 205/5705	143	86	0	0	57
Video Lot 206/5710	196	196	0	0	0
Cthse Sec 209/5720	127	127	0	0	0
Law Lib 230/5810	327	109	0	133	85
Parks 240/5815	34	34	0	0	0
Rd Dist 1 300/5825	1,277	5	1,272	0	0
Tmbr Enf 305/5828	187	187	0	0	0
Ind Rev Fnd 325/5836	3,975	159	3,816	0	0
Wspt Swr 385/5845	1,567	148	1,272	0	147
Wspt Eq Rplc 386/5846	16	16	0	0	0
4-H 395/5850	1,070	1,070	0	0	0
Debt Service 400/5855	433	433	0	0	0
DK 5 505/6305	1,283	11	1,272	0	0
DK 11 511/6311	1,292	20	1,272	0	0
DK 14 514/6314	1,292	20	1,272	0	0

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Cnty Admin 1120

Receiving Department	Total	BUDGET	AGENDAS	RECEPTION	FTE PER ORG
Direct Billed	0	0	0	0	0
Total	432,657	79,236	207,759	25,705	119,957

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Employee Relations 1125

Receiving Department	Total	EMPL RELATIONS
Bd of Equal 1105	476	476
Cnty Admin 1120	3,797	3,797
Employee Relations 1125	2,351	2,351
A&T 1150	21,087	21,087
Prop Mgmt 1155	680	680
Elections 1350	4,081	4,081
Records 1355	2,245	2,245
Finance & Treasury 1625	4,898	4,898
Info Systms 1650	9,632	9,632
Building & Grounds 1790	7,347	7,347
Parks Maint 1795	2,312	2,312
Surveyor 1940	2,653	2,653
DA 2160	21,618	21,618
Juv Crm Prev 020/2170	272	272
Shf Supp 2190	7,482	7,482
Shf Crmnl 2200	32,515	32,515
Corrections 2300	34,014	34,014
Jail Nurse 2325	2,721	2,721
Juv 2340	8,952	8,952
Corr Workcrew 2350	2,721	2,721
Comm Dev 2700	7,279	7,279
Emer Mgmt 2750	2,721	2,721
Anml Ctrl 2800	4,081	4,081
Medical Examiner 2180	1,170	1,170
Rd Adm 002/3110	7,619	7,619
Rd Maint 002/3120	30,882	30,882
Child Supp 009/2165	2,870	2,870
Marine Patrol 027/2245	2,721	2,721
Comm Corr 024/2385	16,461	16,461
Hlth 007/4110	5,170	5,170
Tobacco 007/4112	952	952
Mntl Hlth 033/7152	680	680
Menatl Health Drug & Alcohol	2,272	2,272
Immuniz 007/4129	136	136
Mat/Child 007/4130	680	680
Babies 007/4133 1st	1,156	1,156

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Employee Relations 1125

Receiving Department	Total	EMPL RELATIONS
WIC 007/4140	3,374	3,374
Fmly Pln 007/4160	1,633	1,633
007/4169 HHW	272	272
007/4174 OSS	2,040	2,040
PHEP 007/4170	204	204
Environ Hlth 007/4175	3,197	3,197
Bldg Cds 036/7165	6,326	6,326
Fisheries 039/8500	8,435	8,435
Surveyor 120/1941	340	340
Fair 150/9300	4,081	4,081
Cld Cst-Med 205/5705	136	136
Law Lib 230/5810	204	204
Wspt Swr 385/5845	354	354
Direct Billed	0	0
Total	289,300	289,300

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Cnty Counsel 1300

Receiving Department	Total	LEGAL SERVICES
Bd of Comm 1100	9,650	9,650
Cnty Admin 1120	19,023	19,023
Employee Relations 1125	15,859	15,859
A&T 1150	13,566	13,566
Prop Mgmt 1155	1,772	1,772
Elections 1350	4,554	4,554
Finance & Treasury 1625	3,024	3,024
Info Systms 1650	1,521	1,521
Building & Grounds 1790	1,854	1,854
Parks Maint 1795	515	515
Surveyor 1940	103	103
Shf Crmnl 2200	3,127	3,127
Juv 2340	2,535	2,535
Emer Mgmt 2750	454	454
Rd Adm 002/3110	9,438	9,438
Comm Corr 024/2385	1,917	1,917
Hlth 007/4110	5,975	5,975
Bldg Cds 036/7165	7,299	7,299
Fisheries 039/8500	186	186
Fair 150/9300	11,019	11,019
All Other	164	164
Direct Billed	0	0
Total	113,555	113,555

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Records 1355

Receiving Department	Total	Recording Revenues
Cnty Clrk Rec 004/1354	712	712
Parks Maint 1795	301	301
Anml Ctrl 2800	97	97
Surveyor 120/1941	6,351	6,351
All Other	58,629	58,629
Direct Billed	0	0
Total	66,090	66,090

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	1,828	323	428	632	0	219	204
Bd of Equal 1105	623	108	235	200	0	73	0
Cnty Admin 1120	5,602	1,243	556	481	2,394	844	0
Employee Relations 1125	6,036	888	1,285	1,240	1,960	603	0
A&T 1150	21,119	5,814	955	876	9,098	3,973	5
Prop Mgmt 1155	1,578	200	301	255	671	137	0
Cnty Counsel 1300	913	364	150	127	0	247	0
Elections 1350	11,427	1,779	896	776	6,629	1,216	9
Cnty Clrk Rec 004/1354	105	48	7	6	0	0	43
Records 1355	3,302	524	440	373	1,573	356	0
Finance & Treasury 1625	6,852	1,580	746	816	2,530	1,073	0
Info Systms 1650	10,281	3,248	870	715	3,006	2,220	0
Building & Grounds 1790	24,345	4,473	7,184	6,829	2,496	3,057	0
Parks Maint 1795	6,480	869	1,702	1,431	1,825	594	0
Surveyor 1940	3,361	851	589	494	778	582	9
Dues & Assessments 1990	4,022	1,805	426	433	0	1,234	0
DA 2160	26,961	7,320	3,036	2,996	8,105	5,004	0
Juv Crm Prev 020/2170	1,563	120	222	188	1,020	0	0
Shf Supp 2190	8,888	1,692	1,237	1,626	3,060	1,157	0
Shf Crmnl 2200	46,722	14,563	3,108	3,006	15,029	9,954	68
Corrections 2300	45,947	12,143	2,800	2,585	19,240	8,300	49
Jail Nurse 2325	4,493	1,108	720	838	993	758	0
Juv 2340	11,397	3,356	1,001	893	3,624	2,294	0
Corr Workcrew 2350	8,129	966	288	245	5,904	660	0
Comm Dev 2700	8,129	2,421	942	799	2,147	1,655	0
Emer Mgmt 2750	5,799	1,207	1,302	1,104	1,235	825	43
Anml Ctrl 2800	7,744	1,495	1,446	1,209	2,469	1,022	0
Medical Examiner 2180	850	450	33	28	0	308	0
Rd Adm 002/3110	11,689	3,065	2,591	2,452	3,489	0	92
Rd Maint 002/3120	57,579	19,421	5,444	6,391	14,815	0	9,481
Anml Enhmnt 235/2810	1,673	215	615	516	0	0	272
Law Enf 005/2191	12,373	10,412	235	222	0	0	553
Child Supp 009/2165	3,100	834	569	482	1,208	0	0
Marine Patrol 027/2245	5,076	1,106	288	272	3,381	0	9
Comm Corr 024/2385	27,239	8,222	3,029	2,779	12,453	0	83
Hlth 007/4110	11,208	2,160	1,603	1,376	3,006	0	0

Clatsop County
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Schedule .5 - Allocation Summary
For Department Finance & Treasury 1625

Receiving Department	Total	Budget	Purchase Orders	Vouchers	Payroll	General Fund Mgmt	Fixed Assets
Tobacco 007/4112	2,190	216	562	488	617	0	0
Mntl Hlth 033/7152	5,364	4,246	556	472	0	0	0
Menatl Health Drug & Alcohol	4,861	911	668	572	2,710	0	0
Immuniz 007/4129	640	49	281	239	0	0	0
Mat/Child 007/4130	1,879	177	452	382	617	0	0
Babies 007/4133 1st	1,586	394	340	294	0	0	0
WIC 007/4140	6,446	988	877	738	2,442	0	0
Fmly Pln 007/4160	9,226	1,032	1,911	1,626	3,194	0	0
007/4169 HHW	633	92	222	188	0	0	0
007/4174 OSS	2,317	623	373	322	107	0	9
PHEP 007/4170	2,140	293	582	494	322	0	34
Environ Hlth 007/4175	4,513	796	811	688	1,074	0	14
Bldg Cds 036/7165	6,961	2,372	720	649	2,979	0	14
Fisheries 039/8500	9,526	3,103	1,577	1,342	3,060	0	378
Spec Proj 100/2000	19,292	5,709	766	655	0	0	10,081
Eq Rplc 102/2001	798	3	26	22	0	0	684
Ins Res 105/2105	388	118	79	67	0	0	0
Surveyor 120/1941	1,178	232	458	382	0	0	20
Commissary 140/9100	155	0	7	6	0	0	136
Fair 150/9300	11,519	2,535	3,553	3,084	1,288	0	680
Cld Cst-Med 205/5705	948	158	334	416	0	0	0
Video Lot 206/5710	520	360	79	72	0	0	0
Cthse Sec 209/5720	308	233	7	6	0	0	0
Bike Pt 225/5805	132	0	0	0	0	0	0
Law Lib 230/5810	1,467	199	510	449	295	0	0
Parks 240/5815	1,038	62	53	45	0	0	524
Rd Dist 1 300/5825	308	9	26	22	0	0	0
Tmbr Enf 305/5828	543	342	7	6	0	0	34
Ind Rev Fnd 325/5836	1,973	292	92	67	0	0	233
Wspt Swr 385/5845	2,101	272	804	705	295	0	9
Wspt Eq Rplc 386/5846	524	29	59	49	0	0	369
4-H 395/5850	2,190	1,965	26	22	0	0	43
Debt Service 400/5855	871	795	20	16	0	0	0
Bond & UAL 405/5860	272	0	0	0	0	0	0
DK 5 505/6305	218	20	79	106	0	0	0
DK 11 511/6311	101	36	33	28	0	0	0

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For Department Finance & Treasury 1625

Receiving Department	Total	Budget	Purchase Orders	Vouchers	Payroll	General Fund Mgmt	Fixed Assets
DK 14 514/6314	101	38	33	28	0	0	0
All Other	20,388	0	8,282	12,106	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	540,048	145,092	72,544	72,544	153,138	48,365	24,182

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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	7	0	0
Cnty Admin 1120	84	0	0
Employee Relations 1125	60	0	0
A&T 1150	398	0	0
Prop Mgmt 1155	14	0	0
Cnty Counsel 1300	25	0	0
Elections 1350	122	0	0
Cnty Clrk Rec 004/1354	0	0	1
Records 1355	36	0	0
Finance & Treasury 1625	107	0	0
Info Systms 1650	222	0	0
Building & Grounds 1790	306	0	0
Parks Maint 1795	59	0	0
Surveyor 1940	58	0	0
Dues & Assessments 1990	124	0	0
DA 2160	500	0	0
Juv Crm Prev 020/2170	0	0	13
Shf Supp 2190	116	0	0
Shf Crmnl 2200	994	0	0
Corrections 2300	830	0	0
Jail Nurse 2325	76	0	0
Juv 2340	229	0	0
Corr Workcrew 2350	66	0	0
Comm Dev 2700	165	0	0
Emer Mgmt 2750	83	0	0
Anml Ctrl 2800	103	0	0
Medical Examiner 2180	31	0	0
Rd Adm 002/3110	0	0	0
Rd Maint 002/3120	0	0	2,027
Anml Enhmnt 235/2810	0	0	55
Law Enf 005/2191	0	0	951
Child Supp 009/2165	0	0	7
Marine Patrol 027/2245	0	0	20
Comm Corr 024/2385	0	0	673
Hlth 007/4110	0	3,063	0

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Receiving Department	Cash Mgmt/Invest Gen	Cash Mgmt/Invest Fund	Cash/Invest Othr Fnds
Tobacco 007/4112	0	307	0
Mntl Hlth 033/7152	0	0	90
Menatl Health Drug & Alcohol	0	0	0
Immuniz 007/4129	0	71	0
Mat/Child 007/4130	0	251	0
Babies 007/4133 1st	0	558	0
WIC 007/4140	0	1,401	0
Fmly Pln 007/4160	0	1,463	0
007/4169 HHW	0	131	0
007/4174 OSS	0	883	0
PHEP 007/4170	0	415	0
Environ Hlth 007/4175	0	1,130	0
Bldg Cds 036/7165	0	0	227
Fisheries 039/8500	0	0	66
Spec Proj 100/2000	0	0	2,081
Eq Rplc 102/2001	0	0	63
Ins Res 105/2105	0	0	124
Surveyor 120/1941	0	0	86
Commissary 140/9100	0	0	6
Fair 150/9300	0	0	379
Cld Cst-Med 205/5705	0	0	40
Video Lot 206/5710	0	0	9
Cthse Sec 209/5720	0	0	62
Bike Pt 225/5805	0	0	132
Law Lib 230/5810	0	0	14
Parks 240/5815	0	0	354
Rd Dist 1 300/5825	0	0	251
Tmbr Enf 305/5828	0	0	154
Ind Rev Fnd 325/5836	0	0	1,289
Wspt Swr 385/5845	0	0	16
Wspt Eq Rplc 386/5846	0	0	18
4-H 395/5850	0	0	134
Debt Service 400/5855	0	0	40
Bond & UAL 405/5860	0	0	272
DK 5 505/6305	0	0	13
DK 11 511/6311	0	0	4

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Schedule .5 - Allocation Summary
For Department Finance & Treasury 1625

Receiving Department	Cash Mgmt/Invest Gen	Cash Mgmt/Invest Fund	Cash/Invest Othr Fnds
DK 14 514/6314	0	0	2
All Other	0	0	0
Direct Billed	0	0	0
Total	4,837	9,673	9,673

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For Department Info Systms 1650

Receiving Department	Total	Network Support	Client/Server Support
Bd of Comm 1100	4,022	4,022	0
Cnty Admin 1120	14,702	6,033	8,669
Employee Relations 1125	6,033	6,033	0
A&T 1150	170,071	48,243	121,828
Prop Mgmt 1155	2,098	2,098	0
Elections 1350	24,971	18,880	6,091
Cnty Clrk Rec 004/1354	1,523	0	1,523
Records 1355	39,575	2,011	37,564
Finance & Treasury 1625	37,945	9,050	28,895
Info Systms 1650	9,721	9,721	0
Building & Grounds 1790	8,392	8,392	0
Parks Maint 1795	2,798	2,798	0
Surveyor 1940	5,594	5,594	0
DA 2160	53,642	47,551	6,091
Shf Supp 2190	13,286	13,286	0
Shf Crmnl 2200	49,447	43,356	6,091
Corrections 2300	55,630	25,174	30,456
Jail Nurse 2325	2,798	2,798	0
Juv 2340	12,587	12,587	0
Comm Dev 2700	43,043	12,587	30,456
Emer Mgmt 2750	28,671	28,671	0
Anml Ctrl 2800	8,392	8,392	0
Rd Adm 002/3110	16,907	15,384	1,523
Rd Maint 002/3120	24,474	24,474	0
Law Enf 005/2191	23,775	23,775	0
Child Supp 009/2165	5,594	5,594	0
Comm Corr 024/2385	37,761	37,761	0
Hlth 007/4110	28,919	25,873	3,046
Tobacco 007/4112	2,098	2,098	0
Menatl Health Drug & Alcohol	6,993	6,993	0
Immuniz 007/4129	2,798	2,798	0
Mat/Child 007/4130	1,399	1,399	0
WIC 007/4140	17,481	17,481	0
Fmly Pln 007/4160	2,098	2,098	0
007/4174 OSS	14,281	2,098	12,183
PHEP 007/4170	1,399	1,399	0

Clatsop County
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Schedule .5 - Allocation Summary
For Department Info Systms 1650

Receiving Department	Total	Network Support	Client/Server Support
Environ Hlth 007/4175	13,286	13,286	0
Bldg Cds 036/7165	15,881	9,790	6,091
Fisheries 039/8500	8,392	8,392	0
Surveyor 120/1941	1,399	1,399	0
Fair 150/9300	8,392	8,392	0
Law Lib 230/5810	2,798	2,798	0
Direct Billed	0	0	0
Total	831,066	530,559	300,507

Clatsop County
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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	28,310	7,128	21,182	0	0	0	0
Employee Relations 1125	3,710	1,285	2,425	0	0	0	0
A&T 1150	29,861	14,659	0	0	0	0	0
Prop Mgmt 1155	664	326	0	0	0	0	0
Cnty Counsel 1300	9,134	2,131	7,003	0	0	0	0
Elections 1350	8,940	4,389	0	0	0	0	0
Cnty Clrk Rec 004/1354	3,723	641	0	0	0	0	0
Finance & Treasury 1625	18,933	4,672	14,261	0	0	0	0
Info Systms 1650	14,472	3,121	11,351	0	0	0	0
Building & Grounds 1790	14,843	3,806	1,915	0	0	9,122	0
DA 2160	63,298	16,543	0	0	0	46,755	0
Shf Supp 2190	2,028	2,028	0	0	0	0	0
Shf Crmnl 2200	30,543	5,880	0	24,663	0	0	0
Corrections 2300	345,746	63,948	0	281,798	0	0	0
Juv 2340	33,519	7,310	26,209	0	0	0	0
Comm Dev 2700	28,398	7,084	21,314	0	0	0	0
Emer Mgmt 2750	11,079	1,704	9,375	0	0	0	0
Anml Ctrl 2800	26,397	12,113	0	0	14,284	0	0
Law Enf 005/2191	37,720	5,207	0	32,513	0	0	0
Child Supp 009/2165	7,372	1,699	5,673	0	0	0	0
Comm Corr 024/2385	34,244	0	0	34,244	0	0	0
Hlth 007/4110	34,471	4,884	0	0	0	0	29,587
Tobacco 007/4112	1,006	118	0	0	0	0	888
Menatl Health Drug & Alcohol	1,754	734	1,020	0	0	0	0
Mat/Child 007/4130	1,879	257	0	0	0	0	1,622
Babies 007/4133 1st	1,484	203	0	0	0	0	1,281
WIC 007/4140	21,161	2,893	0	0	0	0	18,268
Fmly Pln 007/4160	32,580	4,512	0	0	0	0	28,068
007/4169 HHW	187	0	0	0	0	0	187
007/4174 OSS	4,439	0	0	0	0	0	4,439
PHEP 007/4170	3,515	595	0	0	0	0	2,920
Environ Hlth 007/4175	4,269	257	0	0	0	0	4,012
Bldg Cds 036/7165	16,482	3,259	13,223	0	0	0	0
Law Lib 230/5810	4,398	1,149	0	0	0	3,249	0
Courts	198,635	51,914	0	0	0	146,721	0
Tenants	4,247	4,247	0	0	0	0	0

Clatsop County
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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
All Other	56,200	9,652	0	0	0	5,302	0
Direct Billed	0	0	0	0	0	0	0
Total	1,139,641	250,348	134,951	373,218	14,284	211,149	91,272

Clatsop County
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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	15,202
Prop Mgmt 1155	0	0	338
Cnty Counsel 1300	0	0	0
Elections 1350	0	0	4,551
Cnty Clrk Rec 004/1354	0	3,082	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
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
Law Lib 230/5810	0	0	0
Courts	0	0	0
Tenants	0	0	0

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
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Schedule .5 - Allocation Summary
For Department Building & Grounds 1790

Receiving Department	OLD JAIL	OLD HHS	820-2ND FLR
All Other	0	41,246	0
Direct Billed	0	0	0
Total	0	44,328	20,091

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
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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	143	0	0	0	143
Bd of Equal 1105	85	0	0	43	42
Cnty Admin 1120	936	0	0	384	552
Employee Relations 1125	632	0	0	238	394
A&T 1150	4,128	0	0	1,883	2,245
Prop Mgmt 1155	139	0	0	61	78
Cnty Counsel 1300	162	0	0	0	162
Elections 1350	1,051	0	0	364	687
Cnty Clrk Rec 004/1354	18	0	0	0	18
Records 1355	429	0	0	196	233
Finance & Treasury 1625	1,130	0	0	429	701
Info Systms 1650	2,072	0	0	843	1,229
Building & Grounds 1790	2,335	0	0	643	1,692
Parks Maint 1795	542	0	0	206	336
Surveyor 1940	566	0	0	237	329
Dues & Assessments 1990	683	0	0	0	683
DA 2160	4,757	0	0	1,930	2,827
Juv Crm Prev 020/2170	70	0	0	24	46
Shf Supp 2190	1,322	0	0	669	653
Shf Crmnl 2200	8,529	0	0	2,904	5,625
Corrections 2300	7,729	0	0	3,039	4,690
Jail Nurse 2325	671	0	0	243	428
Juv 2340	2,095	0	0	799	1,296
Corr Workcrew 2350	616	0	0	243	373
Comm Dev 2700	1,585	0	0	650	935
Emer Mgmt 2750	709	0	0	243	466
Anml Ctrl 2800	942	0	0	364	578
Medical Examiner 2180	278	0	0	104	174
Rd Adm 002/3110	1,865	0	0	681	1,184
Rd Maint 002/3120	10,254	0	0	2,758	7,496
Anml Enhmnt 235/2810	83	0	0	0	83
Law Enf 005/2191	4,021	0	0	0	4,021
Child Supp 009/2165	579	0	0	256	323
Marine Patrol 027/2245	671	0	0	243	428
Comm Corr 024/2385	4,645	0	0	1,470	3,175
Hlth 007/4110	1,296	0	0	461	835

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Schedule .5 - Allocation Summary
For Department Dues & Assessments 1990

Receiving Department	Total	INSURANCE-A	INSURANCE-B	MBR, FEES, DUES	AUDIT & ACCTG
Tobacco 007/4112	169	0	0	85	84
Mntl Hlth 033/7152	1,701	0	0	61	1,640
Menatl Health Drug & Alcohol	555	0	0	203	352
Immuniz 007/4129	31	0	0	12	19
Mat/Child 007/4130	129	0	0	61	68
Babies 007/4133 1st	255	0	0	103	152
WIC 007/4140	683	0	0	301	382
Fmly Pln 007/4160	545	0	0	146	399
007/4169 HHW	60	0	0	24	36
007/4174 OSS	423	0	0	183	240
PHEP 007/4170	131	0	0	18	113
Environ Hlth 007/4175	593	0	0	286	307
Bldg Cds 036/7165	1,481	0	0	564	917
Fisheries 039/8500	1,951	0	0	753	1,198
Spec Proj 100/2000	2,205	0	0	0	2,205
Eq Rplc 102/2001	1	0	0	0	1
Ins Res 105/2105	46	0	0	0	46
Surveyor 120/1941	121	0	0	31	90
Fair 150/9300	1,343	0	0	364	979
Cld Cst-Med 205/5705	73	0	0	12	61
Video Lot 206/5710	139	0	0	0	139
Cthse Sec 209/5720	91	0	0	0	91
Law Lib 230/5810	95	0	0	18	77
Parks 240/5815	24	0	0	0	24
Rd Dist 1 300/5825	4	0	0	0	4
Tmbr Enf 305/5828	132	0	0	0	132
Ind Rev Fnd 325/5836	113	0	0	0	113
Wspt Swr 385/5845	137	0	0	32	105
Wspt Eq Rplc 386/5846	11	0	0	0	11
4-H 395/5850	759	0	0	0	759
Debt Service 400/5855	307	0	0	0	307
DK 5 505/6305	8	0	0	0	8
DK 11 511/6311	14	0	0	0	14
DK 14 514/6314	14	0	0	0	14

Clatsop County
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Schedule .5 - Allocation Summary
For Department Dues & Assessments 1990

Receiving Department	Total	INSURANCE-A	INSURANCE-B	MBR, FEES, DUES	AUDIT & ACCTG
Direct Billed	0	0	0	0	0
Total	82,112	0	0	25,865	56,247