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
Table of Contents

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

Central Service Departments	Bd of Comm 1100	Bd of Equal 1105	A&T 1150	Prop Mgmt 1155	Elections 1350	Cnty Clrk Rec 004/1354	Parks Maint 1795
Equip Use Charge	27,714	0	13,710	0	11,013	0	0
Cnty Admin 1120	450	244	13,397	499	3,428	24	1,494
Employee Relations 1125	0	457	20,269	654	3,923	0	2,223
Cnty Counsel 1300	10,870	0	12,732	1,664	4,274	0	484
Records 1355	0	0	0	0	0	698	295
Finance & Treasury 1625	1,998	582	19,515	1,472	10,649	98	6,045
Info Systms 1650	4,169	0	168,971	2,084	24,812	1,513	2,779
Building & Grounds 1790	0	0	29,581	658	8,856	3,689	0
Dues & Assessments 1990	146	85	4,108	136	1,047	18	540
Total Allocated	45,347	1,368	282,283	7,167	68,002	6,040	13,860
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	45,347	1,368	282,283	7,167	68,002	6,040	13,860
Adjustments	0	0	0	0	0	0	0
Proposed Costs	45,347	1,368	282,283	7,167	68,002	6,040	13,860

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

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
Cnty Admin 1120	1,619	14,652	170	4,350	21,581	21,427	1,779
Employee Relations 1125	2,550	20,780	262	7,192	31,254	32,695	2,615
Cnty Counsel 1300	97	0	0	0	2,935	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	3,111	24,917	1,460	8,259	43,062	42,491	4,158
Info Systms 1650	5,559	53,301	0	13,203	49,132	55,271	2,779
Building & Grounds 1790	0	62,700	0	2,008	30,258	342,530	0
Dues & Assessments 1990	562	4,733	70	1,315	8,485	7,689	667
Total Allocated	13,498	181,083	1,962	36,327	186,707	502,103	11,998
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	13,498	181,083	1,962	36,327	186,707	502,103	11,998
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,498	181,083	1,962	36,327	186,707	502,103	11,998

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

Central Service Departments	Juv 2340	Corr Workcrew 2350	Comm Dev 2700	Emer Mgmt 2750	Anml Ctrl 2800	Medical Examiner 2180	Rd Adm 002/3110
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	6,429	1,579	5,154	3,860	3,027	697	5,623
Employee Relations 1125	8,605	2,615	6,996	2,615	3,923	1,125	7,323
Cnty Counsel 1300	2,379	0	0	426	0	0	8,858
Records 1355	0	0	0	0	95	0	0
Finance & Treasury 1625	10,516	7,594	7,500	5,381	7,195	771	11,006
Info Systms 1650	12,508	0	42,764	28,489	8,338	0	16,800
Building & Grounds 1790	33,138	0	28,079	10,954	26,150	0	0
Dues & Assessments 1990	2,086	612	1,577	705	938	277	1,854
Total Allocated	75,661	12,400	92,070	52,430	49,666	2,870	51,464
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	75,661	12,400	92,070	52,430	49,666	2,870	51,464
Adjustments	0	0	0	0	0	0	0
Proposed Costs	75,661	12,400	92,070	52,430	49,666	2,870	51,464

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

Central Service Departments	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	CCF 021/2346
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	22,435	112	5,410	1,823	0	1,652	0
Employee Relations 1125	29,685	0	0	2,759	0	2,615	0
Cnty Counsel 1300	0	0	0	0	0	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	52,308	1,524	10,761	2,914	0	4,763	0
Info Systms 1650	24,320	0	23,625	5,559	0	0	0
Building & Grounds 1790	0	0	37,370	7,290	0	0	0
Dues & Assessments 1990	10,200	83	4,000	576	0	666	0
Total Allocated	138,948	1,719	81,166	20,921	0	9,696	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	138,948	1,719	81,166	20,921	0	9,696	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	138,948	1,719	81,166	20,921	0	9,696	0

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

Central Service Departments	Comm Corr 024/2385	Hlth 007/4110	Tobacco 007/4112	Mntl Hlth 033/7152	Menatl Health Drug & Alcohol Prevention	Immuniz 007/4129	Mat/Child 007/4130
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	12,437	4,438	615	2,475	1,498	206	487
Employee Relations 1125	15,823	4,969	916	654	2,184	130	654
Cnty Counsel 1300	1,799	5,609	0	0	0	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	25,022	7,671	1,774	4,969	4,578	536	1,533
Info Systms 1650	37,523	31,514	2,084	0	6,948	0	1,390
Building & Grounds 1790	33,927	34,151	997	0	1,735	0	1,862
Dues & Assessments 1990	4,622	1,289	169	1,692	551	31	128
Total Allocated	131,153	89,641	6,555	9,790	17,494	903	6,054
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	131,153	89,641	6,555	9,790	17,494	903	6,054
Adjustments	0	0	0	0	0	0	0
Proposed Costs	131,153	89,641	6,555	9,790	17,494	903	6,054

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

Central Service Departments	Babies 007/4133 1st	WIC 007/4140	Fmly Pln 007/4160	Chronic Disease 007/4168	007/4169 HHW	007/4174 OSS	PHEP 007/4170
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	663	2,358	1,308	0	156	1,257	233
Employee Relations 1125	1,111	3,243	1,569	0	262	1,961	197
Cnty Counsel 1300	0	0	0	0	0	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	968	4,750	7,308	0	473	1,351	1,625
Info Systms 1650	0	17,372	2,084	0	0	14,187	1,390
Building & Grounds 1790	1,468	20,964	32,276	0	186	4,398	3,483
Dues & Assessments 1990	255	680	541	0	60	420	130
Total Allocated	4,465	49,367	45,086	0	1,137	23,574	7,058
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,465	49,367	45,086	0	1,137	23,574	7,058
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,465	49,367	45,086	0	1,137	23,574	7,058

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

Central Service Departments	Environ Hlth 007/4175	GBL/DRG 030/7145	Antidrug 030/7146	Bldg Cds 036/7165	Fisheries 039/8500	Spec Proj 100/2000	Eq Rplc 102/2001
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	2,060	0	0	4,625	4,952	2,967	1
Employee Relations 1125	3,074	0	0	6,081	8,108	0	0
Cnty Counsel 1300	0	0	0	6,850	174	0	0
Records 1355	0	0	0	0	0	0	0
Finance & Treasury 1625	3,186	0	0	6,343	8,908	16,202	691
Info Systms 1650	13,203	0	0	15,779	8,338	0	0
Building & Grounds 1790	4,230	0	0	16,296	0	0	0
Dues & Assessments 1990	590	0	0	1,474	1,942	2,193	1
Total Allocated	26,343	0	0	57,448	32,422	21,362	693
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	26,343	0	0	57,448	32,422	21,362	693
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,343	0	0	57,448	32,422	21,362	693

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

Central Service Departments	Ins Res 105/2105	Surveyor 120/1941	Commissary 140/9100	Fair 150/9300	Cld Cst-Med 205/5705	Cld Cst-Drug Proj 205/5708	Video Lot 206/5710
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	61	381	0	3,188	136	0	187
Employee Relations 1125	0	327	0	3,923	130	0	0
Cnty Counsel 1300	0	0	0	10,343	0	0	0
Records 1355	0	6,237	0	0	0	0	0
Finance & Treasury 1625	247	1,028	140	10,488	856	0	481
Info Systms 1650	0	1,390	0	8,338	0	0	0
Building & Grounds 1790	0	0	0	0	0	0	0
Dues & Assessments 1990	46	121	0	1,337	73	0	139
Total Allocated	354	9,484	140	37,617	1,195	0	807
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	354	9,484	140	37,617	1,195	0	807
Adjustments	0	0	0	0	0	0	0
Proposed Costs	354	9,484	140	37,617	1,195	0	807

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

Central Service Departments	Lqr Enf 208/5715	Cthse Sec 209/5720	Bike Pt 225/5805	Law Lib 230/5810	Parks 240/5815	Emrg Com 250/5820	Rd Dist 1 300/5825
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	0	122	0	311	33	0	5
Employee Relations 1125	0	0	0	197	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	0	232	0	1,369	645	0	54
Info Systms 1650	0	0	0	2,779	0	0	0
Building & Grounds 1790	0	0	0	4,358	0	0	0
Dues & Assessments 1990	0	90	0	94	24	0	4
Total Allocated	0	444	0	9,108	702	0	63
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	444	0	9,108	702	0	63
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	444	0	9,108	702	0	63

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

Central Service Departments	Tmbr Enf 305/5828	Ind Rev Fnd 325/5836	Carlyle Apts	Wspt Swr 385/5845	Wspt Eq Rplc 386/5846	4-H 395/5850	Debt Service 400/5855
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	178	151	0	282	16	1,021	414
Employee Relations 1125	0	0	0	340	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	366	643	0	1,964	478	1,937	784
Info Systms 1650	0	0	0	0	0	0	0
Building & Grounds 1790	0	0	0	0	0	0	0
Dues & Assessments 1990	131	112	0	137	11	755	306
Total Allocated	675	906	0	2,723	505	3,713	1,504
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	675	906	0	2,723	505	3,713	1,504
Adjustments	0	0	0	0	0	0	0
Proposed Costs	675	906	0	2,723	505	3,713	1,504

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

Central Service Departments	Bond & UAL 405/5860	DK 5 505/6305	DK 11 511/6311	DK 14 514/6314	Courts	Tenants	All Other
Equip Use Charge	0	0	0	0	0	0	0
Cnty Admin 1120	0	11	19	20	0	0	0
Employee Relations 1125	0	0	0	0	0	0	0
Cnty Counsel 1300	0	0	0	0	0	0	155
Records 1355	0	0	0	0	0	0	57,568
Finance & Treasury 1625	0	192	93	94	0	0	19,168
Info Systms 1650	0	0	0	0	0	0	0
Building & Grounds 1790	0	0	0	0	196,760	4,206	55,677
Dues & Assessments 1990	0	8	14	14	0	0	0
Total Allocated	0	211	126	128	196,760	4,206	132,568
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	211	126	128	196,760	4,206	132,568
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	211	126	128	196,760	4,206	132,568

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

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Equip Use Charge	52,437	0	0	52,437
Cnty Admin 1120	192,187	0	198,486	390,673
Employee Relations 1125	248,988	0	0	248,988
Cnty Counsel 1300	69,649	0	0	69,649
Records 1355	64,893	0	0	64,893
Finance & Treasury 1625	429,197	0	22,801	451,998
Info Systms 1650	710,295	0	0	710,295
Building & Grounds 1790	1,040,235	0	0	1,040,235
Dues & Assessments 1990	73,359	0	0	73,359
Total Allocated	2,881,240	0	221,287	3,102,527
Roll Forward	0	0	0	0
Cost With Roll Forward	2,881,240	0	221,287	3,102,527
Adjustments	0	0	0	0
Proposed Costs	2,881,240	0	221,287	3,102,527

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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Equip Use Charge	0	99,597	
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 Comm 1100			45,347
Bd of Equal 1105			1,368
A&T 1150			282,283
Prop Mgmt 1155			7,167
Elections 1350			68,002
Cnty Clrk Rec 004/1354			6,040
Parks Maint 1795			13,860
Surveyor 1940			13,498
DA 2160			181,083
Juv Crm Prev 020/2170			1,962
Shf Supp 2190			36,327
Shf Crmnl 2200			186,707
Corrections 2300			502,103
Jail Nurse 2325			11,998
Juv 2340			75,661
Corr Workcrew 2350			12,400
Comm Dev 2700			92,070
Emer Mgmt 2750			52,430
Anml Ctrl 2800			49,666
Medical Examiner 2180			2,870
Rd Adm 002/3110			51,464
Rd Maint 002/3120			138,948
Anml Enhmnt 235/2810			1,719
Law Enf 005/2191			81,166
Child Supp 009/2165			20,921
Juv Det Ctr 018/2175			0
Marine Patrol 027/2245			9,696
CCF 021/2346			0
Comm Corr 024/2385			131,153
Hlth 007/4110			89,641

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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Tobacco 007/4112			6,555
Mntl Hlth 033/7152			9,790
Menatl Health Drug & Alcohol Prevention			17,494
Immuniz 007/4129			903
Mat/Child 007/4130			6,054
Babies 007/4133 1st			4,465
WIC 007/4140			49,367
Fmly Pln 007/4160			45,086
Chronic Disease 007/4168			0
007/4169 HHW			1,137
007/4174 OSS			23,574
PHEP 007/4170			7,058
Environ Hlth 007/4175			26,343
GBL/DRG 030/7145			0
Antidrug 030/7146			0
Bldg Cds 036/7165			57,448
Fisheries 039/8500			32,422
Spec Proj 100/2000			21,362
Eq Rplc 102/2001			693
Ins Res 105/2105			354
Surveyor 120/1941			9,484
Commissary 140/9100			140
Fair 150/9300			37,617
Cld Cst-Med 205/5705			1,195
Cld Cst-Drug Proj 205/5708			0
Video Lot 206/5710			807
Lqr Enf 208/5715			0
Cthse Sec 209/5720			444
Bike Pt 225/5805			0
Law Lib 230/5810			9,108
Parks 240/5815			702
Emrg Com 250/5820			0
Rd Dist 1 300/5825			63
Tmbr Enf 305/5828			675
Ind Rev Fnd 325/5836			906
Carlyle Apts			0
Wspt Swr 385/5845			2,723
Wspt Eq Rplc 386/5846			505
4-H 395/5850			3,713

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

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Debt Service 400/5855			1,504	
Bond & UAL 405/5860			0	
DK 5 505/6305			211	
DK 11 511/6311			126	
DK 14 514/6314			128	
Courts			196,760	
Tenants			4,206	
All Other			132,568	
Direct Billed Total			0	
Unallocated Total			221,287	
Totals	3,002,930	99,597	3,102,527	0

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:
Equip Use Charge		
1.4.1 EQUIP USE CHG-(Depr)	Total cost of equipment assets per org. unit	2015-16 Fixed Asset Depreciation Report
Cnty Admin 1120		
2.4.1 BUDGET	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report
2.4.2 RECEPTION	# of communication lines (phones, fax)	December 2013 Phone Line Count
2.4.3 FTE PER ORG	# of FTE per adopted budget	2015-16 Adopted Budget
Employee Relations 1125		
3.4.1 EMPL RELATIONS	# of FTE per adopted budget	2015-16 Adopted Budget
Cnty Counsel 1300		
4.4.1 LEGAL SERVICES	Total contractual service billings per org. unit	2015-16 County Counsel Breakdown
Records 1355		
5.4.1 Recording Revenues	RECORDING REVENUES	2015-16 Total recording revenues report
Finance & Treasury 1625		
6.4.1 Budget	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report
6.4.2 Purchase Orders	# of purchase order transactions per org. unit	2015-16 PO transaction count
6.4.3 Vouchers	# of vouchers per org. unit	2015-16 Voucher transaction count
6.4.4 Payroll	# of payroll checks & EFTs processed per org. unit	2015-16 Payroll Check & EFT Count
6.4.5 General Fund Mgmt	Operating expense per general fund (excl capital outlay & transfers)	2015-16 Appropriation status report
6.4.6 Fixed Assets	# of pieces of equipment (all fixed assets) per org unit	2015-16 Fixed Asset Report
Info Systms 1650		
7.4.1 Network Support	# of PC, Printers, Copiers per org. unit	Sept 2016 Equip Inventory Count
7.4.2 Client/Server Support	Percentage of time worked per dept.	Calculation by IS Supervisor; updated Sept 2016
Building & Grounds 1790		
8.4.1 MISC EXPENSE	Square footage per org. unit; space maintained	B&G square footage records-updated Nov 2015
8.4.2 800 BLDG	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
8.4.3 CRMNL JUSTICE	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
8.4.4 ANIMAL CONTROL	Direct Allocation from B&G	100% TO A/C, 001/2800 from B&G
8.4.5 COURTHOUSE	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
8.4.6 820 BLDG 1ST FLR	Square footage per org. unit; space maintained	B&G square footage records-updated Oct 2016
8.4.7 OLD JAIL	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
8.4.8 OLD HHS	Square footage per org. unit; space maintained	B&G square footage records Oct 2016
8.4.9 820-2ND FLR	Square footage per org. unit; space maintained	B&G square footage records Oct 2016

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:
Dues & Assessments 1990		
9.4.1 INSURANCE-A	Operating exp per org. unit (excl: cap outlay, transfers)	2015-16 Appropriation Status Report
9.4.2 INSURANCE-B	# of FTE per adopted budget	2015-16 Adopted Budget
9.4.3 MBR, FEES, DUES	# of FTE per adopted budget	2015-16 Adopted Budget
9.4.4 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 Cnty Admin 1120

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	339,318			339,318
Cnty Admin 1120		2,769	2,769	
Employee Relations 1125		3,694	3,694	
Cnty Counsel 1300		18,559	18,559	
Finance & Treasury 1625		5,282	5,282	
Info Systms 1650		14,650	14,650	
Building & Grounds 1790		28,141	28,141	
Dues & Assessments 1990		933	933	
Total Allocated Additions:		74,028	74,028	74,028
Total To Be Allocated:	339,318	74,028		413,346

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
Cnty Admin 1120	1,533	340	1,873	
Employee Relations 1125		2,287	2,287	
Cnty Counsel 1300		15,471	15,471	
Finance & Treasury 1625		5,720	5,720	
Info Systms 1650		6,012	6,012	
Building & Grounds 1790		3,688	3,688	
Dues & Assessments 1990		630	630	
Total Allocated Additions:	1,533	34,148	35,681	35,681
Total To Be Allocated:	244,008	34,148		278,156

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
Cnty Admin 1120	182	40	222	
Finance & Treasury 1625		851	851	
Building & Grounds 1790		9,079	9,079	
Dues & Assessments 1990		161	161	
Total Allocated Additions:	182	10,131	10,313	10,313
Total To Be Allocated:	99,554	10,131		109,685

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
Cnty Admin 1120	1,093	242	1,335	
Employee Relations 1125	1,887	271	2,158	
Finance & Treasury 1625		3,126	3,126	
Info Systms 1650		39,436	39,436	
Dues & Assessments 1990		428	428	
Total Allocated Additions:	2,980	43,503	46,483	46,483
Total To Be Allocated:	21,390	43,503		64,893

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	
Cnty Admin 1120	2,996	666	3,662	
Employee Relations 1125	4,117	591	4,708	
Cnty Counsel 1300	2,458	380	2,838	
Finance & Treasury 1625		6,457	6,457	
Info Systms 1650		37,812	37,812	
Building & Grounds 1790		18,820	18,820	
Dues & Assessments 1990		1,126	1,126	
Total Allocated Additions:	12,049	65,852	77,901	77,901
Total To Be Allocated:	443,351	65,852		509,203

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	
Cnty Admin 1120	5,125	1,137	6,262	
Employee Relations 1125	8,097	1,162	9,259	
Cnty Counsel 1300	1,236	191	1,427	
Finance & Treasury 1625	8,185	1,288	9,473	
Info Systms 1650		9,686	9,686	
Building & Grounds 1790		14,387	14,387	
Dues & Assessments 1990		2,065	2,065	
Total Allocated Additions:	40,340	29,916	70,256	70,256
Total To Be Allocated:	796,313	29,916		826,229

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	
Cnty Admin 1120	4,595	1,017	5,612	
Employee Relations 1125	6,176	886	7,062	
Cnty Counsel 1300	1,508	233	1,741	
Finance & Treasury 1625	19,562	3,066	22,628	
Info Systms 1650	8,016	322	8,338	
Building & Grounds 1790		14,756	14,756	
Dues & Assessments 1990		2,328	2,328	
Total Allocated Additions:	66,842	22,608	89,450	89,450
Total To Be Allocated:	1,106,498	22,608		1,129,106

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	769	169	938	
Finance & Treasury 1625	3,171	497	3,668	
Dues & Assessments 1990		681	681	
Total Allocated Additions:	3,940	1,347	5,287	5,287
Total To Be Allocated:	80,364	1,347		81,711

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

* - Indicates Disallowed Expenditure

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	RECEPTION	FTE PER ORG
Wages & Benefits					
Salaries	254,865	0	45,876	15,292	71,362
Fringe Benefits	74,782	0	13,461	4,487	20,939
Other Expense & Cost					
Membership Dues	462	0	83	28	129
Travel	2,181	0	393	131	611
Printing	3,326	0	1,663	0	0
Materials & Supplies	3,702	0	666	222	1,037
Departmental Totals					
Total Expenditures	339,318	0	62,142	20,160	94,078
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	339,318	0	62,142	20,160	94,078
Allocation Step 1					
Unallocated Costs	(162,938)	0	0	0	0
1st Allocation	176,380	0	62,142	20,160	94,078
Allocation Step 2					
Inbound- All Others	74,028	74,028	0	0	0
Reallocate Admin Costs		(74,028)	13,557	4,398	20,525
Unallocated Costs	(35,548)	0	0	0	0
2nd Allocation	38,480	0	13,557	4,398	20,525
Total For 040 Cnty Admin 1120					
Total Allocated	214,860	0	75,699	24,558	114,603

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

	AGENDAS
Wages & Benefits	
Salaries	122,335
Fringe Benefits	35,895
Other Expense & Cost	
Membership Dues	222
Travel	1,046
Printing	1,663
Materials & Supplies	1,777
Departmental Totals	
Total Expenditures	162,938
Deductions	
Total Deductions	0
Functional Cost	162,938
Allocation Step 1	
Unallocated Costs	(162,938)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	35,548
Unallocated Costs	(35,548)
2nd Allocation	0
Total For 040 Cnty Admin 1120	
Total Allocated	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 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	1,533	1,533	0
Reallocate Admin Costs		(1,533)	1,533
1st Allocation	244,008	0	244,008
Allocation Step 2			
Inbound- All Others	34,148	34,148	0
Reallocate Admin Costs		(34,148)	34,148
2nd Allocation	34,148	0	34,148
Total For 050 Employee Relations 1125			
Total Allocated	278,156	0	278,156

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	182	182	0
Reallocate Admin Costs		(182)	182
1st Allocation	99,554	0	99,554
Allocation Step 2			
Inbound- All Others	10,131	10,131	0
Reallocate Admin Costs		(10,131)	10,131
2nd Allocation	10,131	0	10,131
Total For 080 Cnty Counsel 1300			
Total Allocated	109,685	0	109,685

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	2,980	2,980	0
Reallocate Admin Costs		(2,980)	2,980
1st Allocation	21,390	0	21,390
Allocation Step 2			
Inbound- All Others	43,503	43,503	0
Reallocate Admin Costs		(43,503)	43,503
2nd Allocation	43,503	0	43,503
Total For 095 Records 1355			
Total Allocated	64,893	0	64,893

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	12,049	12,049	0	0	0
Reallocate Admin Costs		(12,049)	3,237	1,619	1,619
Unallocated Costs	(19,853)	0	0	0	0
1st Allocation	423,498	0	119,113	59,556	59,556
Allocation Step 2					
Inbound- All Others	65,852	65,852	0	0	0
Reallocate Admin Costs		(65,852)	17,692	8,846	8,846
Unallocated Costs	(2,948)	0	0	0	0
2nd Allocation	62,904	0	17,692	8,846	8,846
Total For 103 Finance & Treasury 1625					
Total Allocated	486,402	0	136,805	68,402	68,402

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	3,415	1,079	540	108	216
Unallocated Costs	0	0	0	(3,971)	(7,941)
1st Allocation	125,715	39,705	19,853	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	18,673	5,898	2,949	590	1,179
Unallocated Costs	0	0	0	(590)	(1,179)
2nd Allocation	18,673	5,898	2,949	0	0
Total For 103 Finance & Treasury 1625					
Total Allocated	144,388	45,603	22,802	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 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	216
Unallocated Costs	(7,941)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	1,179
Unallocated Costs	(1,179)
2nd Allocation	0
Total For 103 Finance & Treasury 1625	
Total Allocated	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 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	40,340	40,340	0	0
Reallocate Admin Costs		(40,340)	25,753	14,587
1st Allocation	796,313	0	508,372	287,941
Allocation Step 2				
Inbound- All Others	29,916	29,916	0	0
Reallocate Admin Costs		(29,916)	19,099	10,817
2nd Allocation	29,916	0	19,099	10,817
Total For 104 Info Systms 1650				
Total Allocated	826,229	0	527,471	298,758

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	66,842	66,842	0	0	0
Reallocate Admin Costs		(66,842)	14,683	7,915	21,891
1st Allocation	1,106,498	0	243,067	131,026	362,365
Allocation Step 2					
Inbound- All Others	22,608	22,608	0	0	0
Reallocate Admin Costs		(22,608)	4,966	2,677	7,404
2nd Allocation	22,608	0	4,966	2,677	7,404
Total For 110 Building & Grounds 1790					
Total Allocated	1,129,106	0	248,033	133,703	369,769

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	838	12,384	5,353	0	2,600
1st Allocation	13,869	205,008	88,617	0	43,039
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	283	4,189	1,811	0	879
2nd Allocation	283	4,189	1,811	0	879
Total For 110 Building & Grounds 1790					
Total Allocated	14,152	209,197	90,428	0	43,918

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	1,178
1st Allocation	19,507
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	399
2nd Allocation	399
Total For 110 Building & Grounds 1790	
Total Allocated	19,906

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	3,940	3,940	0	0	0
Reallocate Admin Costs		(3,940)	0	0	1,241
1st Allocation	80,364	0	0	0	25,315
Allocation Step 2					
Inbound- All Others	1,347	1,347	0	0	0
Reallocate Admin Costs		(1,347)	0	0	424
2nd Allocation	1,347	0	0	0	424
Total For 130 Dues & Assessments 1990					
Total Allocated	81,711	0	0	0	25,739

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	2,699
1st Allocation	55,049
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	923
2nd Allocation	923
Total For 130 Dues & Assessments 1990	
Total Allocated	55,972

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 Cnty Admin 1120

Receiving Department	Total	BUDGET	RECEPTION	FTE PER ORG
Bd of Comm 1100	450	196	254	0
Bd of Equal 1105	244	56	0	188
Cnty Admin 1120	2,769	621	724	1,424
Employee Relations 1125	1,873	542	254	1,077
A&T 1150	13,397	3,020	2,028	8,349
Prop Mgmt 1155	499	104	126	269
Cnty Counsel 1300	222	222	0	0
Elections 1350	3,428	924	888	1,616
Cnty Clrk Rec 004/1354	24	24	0	0
Records 1355	1,335	320	126	889
Finance & Treasury 1625	3,662	963	760	1,939
Info Systms 1650	6,262	1,688	760	3,814
Building & Grounds 1790	5,612	2,324	380	2,908
Parks Maint 1795	1,494	452	126	916
Surveyor 1940	1,619	443	126	1,050
Dues & Assessments 1990	938	938	0	0
DA 2160	14,652	3,804	2,290	8,558
Juv Crm Prev 020/2170	170	62	0	108
Shf Supp 2190	4,350	880	508	2,962
Shf Crmnl 2200	21,581	7,568	1,141	12,872
Corrections 2300	21,427	6,310	1,648	13,469
Jail Nurse 2325	1,779	576	126	1,077
Juv 2340	6,429	1,744	1,141	3,544
Corr Workcrew 2350	1,579	502	0	1,077
Comm Dev 2700	5,154	1,258	1,014	2,882
Emer Mgmt 2750	3,860	627	2,156	1,077
Anml Ctrl 2800	3,027	777	634	1,616
Medical Examiner 2180	697	234	0	463
Rd Adm 002/3110	5,623	1,593	1,014	3,016
Rd Maint 002/3120	22,435	10,083	126	12,226
Anml Enhmnt 235/2810	112	112	0	0
Law Enf 005/2191	5,410	5,410	0	0
Child Supp 009/2165	1,823	433	254	1,136
Marine Patrol 027/2245	1,652	575	0	1,077
Comm Corr 024/2385	12,437	4,272	1,648	6,517
Hlth 007/4110	4,438	1,123	1,268	2,047

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	RECEPTION	FTE PER ORG
Tobacco 007/4112	615	112	126	377
Mntl Hlth 033/7152	2,475	2,206	0	269
Menatl Health Drug & Alcohol	1,498	473	126	899
Immuniz 007/4129	206	26	126	54
Mat/Child 007/4130	487	92	126	269
Babies 007/4133 1st	663	205	0	458
WIC 007/4140	2,358	514	508	1,336
Fmly Pln 007/4160	1,308	536	126	646
007/4169 HHW	156	48	0	108
007/4174 OSS	1,257	323	126	808
PHEP 007/4170	233	152	0	81
Environ Hlth 007/4175	2,060	414	380	1,266
Bldg Cds 036/7165	4,625	1,233	888	2,504
Fisheries 039/8500	4,952	1,612	0	3,340
Spec Proj 100/2000	2,967	2,967	0	0
Eq Rplc 102/2001	1	1	0	0
Ins Res 105/2105	61	61	0	0
Surveyor 120/1941	381	121	126	134
Fair 150/9300	3,188	1,318	254	1,616
Cld Cst-Med 205/5705	136	82	0	54
Video Lot 206/5710	187	187	0	0
Cthse Sec 209/5720	122	122	0	0
Law Lib 230/5810	311	104	126	81
Parks 240/5815	33	33	0	0
Rd Dist 1 300/5825	5	5	0	0
Tmbr Enf 305/5828	178	178	0	0
Ind Rev Fnd 325/5836	151	151	0	0
Wspt Swr 385/5845	282	142	0	140
Wspt Eq Rplc 386/5846	16	16	0	0
4-H 395/5850	1,021	1,021	0	0
Debt Service 400/5855	414	414	0	0
DK 5 505/6305	11	11	0	0
DK 11 511/6311	19	19	0	0
DK 14 514/6314	20	20	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	RECEPTION	FTE PER ORG
Direct Billed	0	0	0	0
Total	214,860	75,699	24,558	114,603

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	457	457
Cnty Admin 1120	3,694	3,694
Employee Relations 1125	2,287	2,287
A&T 1150	20,269	20,269
Prop Mgmt 1155	654	654
Elections 1350	3,923	3,923
Records 1355	2,158	2,158
Finance & Treasury 1625	4,708	4,708
Info Systms 1650	9,259	9,259
Building & Grounds 1790	7,062	7,062
Parks Maint 1795	2,223	2,223
Surveyor 1940	2,550	2,550
DA 2160	20,780	20,780
Juv Crm Prev 020/2170	262	262
Shf Supp 2190	7,192	7,192
Shf Crmnl 2200	31,254	31,254
Corrections 2300	32,695	32,695
Jail Nurse 2325	2,615	2,615
Juv 2340	8,605	8,605
Corr Workcrew 2350	2,615	2,615
Comm Dev 2700	6,996	6,996
Emer Mgmt 2750	2,615	2,615
Anml Ctrl 2800	3,923	3,923
Medical Examiner 2180	1,125	1,125
Rd Adm 002/3110	7,323	7,323
Rd Maint 002/3120	29,685	29,685
Child Supp 009/2165	2,759	2,759
Marine Patrol 027/2245	2,615	2,615
Comm Corr 024/2385	15,823	15,823
Hlth 007/4110	4,969	4,969
Tobacco 007/4112	916	916
Mntl Hlth 033/7152	654	654
Menatl Health Drug & Alcohol	2,184	2,184
Immuniz 007/4129	130	130
Mat/Child 007/4130	654	654
Babies 007/4133 1st	1,111	1,111

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	3,243	3,243
Fmly Pln 007/4160	1,569	1,569
007/4169 HHW	262	262
007/4174 OSS	1,961	1,961
PHEP 007/4170	197	197
Environ Hlth 007/4175	3,074	3,074
Bldg Cds 036/7165	6,081	6,081
Fisheries 039/8500	8,108	8,108
Surveyor 120/1941	327	327
Fair 150/9300	3,923	3,923
Cld Cst-Med 205/5705	130	130
Law Lib 230/5810	197	197
Wspt Swr 385/5845	340	340
Direct Billed	0	0
Total	278,156	278,156

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	10,870	10,870
Cnty Admin 1120	18,559	18,559
Employee Relations 1125	15,471	15,471
A&T 1150	12,732	12,732
Prop Mgmt 1155	1,664	1,664
Elections 1350	4,274	4,274
Finance & Treasury 1625	2,838	2,838
Info Systms 1650	1,427	1,427
Building & Grounds 1790	1,741	1,741
Parks Maint 1795	484	484
Surveyor 1940	97	97
Shf Crmnl 2200	2,935	2,935
Juv 2340	2,379	2,379
Emer Mgmt 2750	426	426
Rd Adm 002/3110	8,858	8,858
Comm Corr 024/2385	1,799	1,799
Hlth 007/4110	5,609	5,609
Bldg Cds 036/7165	6,850	6,850
Fisheries 039/8500	174	174
Fair 150/9300	10,343	10,343
All Other	155	155
Direct Billed	0	0
Total	109,685	109,685

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	698	698
Parks Maint 1795	295	295
Anml Ctrl 2800	95	95
Surveyor 120/1941	6,237	6,237
All Other	57,568	57,568
Direct Billed	0	0
Total	64,893	64,893

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	1,998	357	474	699	0	244	224
Bd of Equal 1105	582	102	222	188	0	70	0
Cnty Admin 1120	5,282	1,190	533	460	2,291	808	0
Employee Relations 1125	5,720	850	1,230	1,187	1,876	577	0
A&T 1150	19,515	5,477	899	824	8,570	3,740	5
Prop Mgmt 1155	1,472	188	283	240	632	129	0
Cnty Counsel 1300	851	348	144	122	0	237	0
Elections 1350	10,649	1,676	844	731	6,245	1,144	9
Cnty Clrk Rec 004/1354	98	45	6	6	0	0	41
Records 1355	3,126	502	421	357	1,505	341	0
Finance & Treasury 1625	6,457	1,513	714	781	2,422	1,027	0
Info Systms 1650	9,473	3,060	819	673	2,832	2,089	0
Building & Grounds 1790	22,628	4,213	6,762	6,425	2,351	2,877	0
Parks Maint 1795	6,045	818	1,602	1,347	1,720	558	0
Surveyor 1940	3,111	802	554	465	733	548	9
Dues & Assessments 1990	3,668	1,700	400	407	0	1,161	0
DA 2160	24,917	6,896	2,858	2,819	7,635	4,709	0
Juv Crm Prev 020/2170	1,460	113	209	177	961	0	0
Shf Supp 2190	8,259	1,594	1,164	1,530	2,882	1,089	0
Shf Crmnl 2200	43,062	13,720	2,925	2,829	14,158	9,366	64
Corrections 2300	42,491	11,440	2,636	2,432	18,126	7,811	46
Jail Nurse 2325	4,158	1,044	678	788	935	713	0
Juv 2340	10,516	3,161	943	840	3,413	2,159	0
Corr Workcrew 2350	7,594	910	271	230	5,562	621	0
Comm Dev 2700	7,500	2,281	887	752	2,022	1,558	0
Emer Mgmt 2750	5,381	1,137	1,226	1,038	1,163	776	41
Anml Ctrl 2800	7,195	1,408	1,361	1,138	2,326	962	0
Medical Examiner 2180	771	424	31	27	0	289	0
Rd Adm 002/3110	11,006	2,887	2,439	2,307	3,286	0	87
Rd Maint 002/3120	52,308	18,289	5,123	6,012	13,956	0	8,928
Anml Enhmnt 235/2810	1,524	203	579	486	0	0	256
Law Enf 005/2191	10,761	9,809	222	209	0	0	521
Child Supp 009/2165	2,914	786	536	454	1,138	0	0
Marine Patrol 027/2245	4,763	1,042	271	256	3,185	0	9
Comm Corr 024/2385	25,022	7,746	2,852	2,615	11,731	0	78
Hlth 007/4110	7,671	2,035	1,509	1,295	2,832	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 Finance & Treasury 1625

Receiving Department	Total	Budget	Purchase Orders	Vouchers	Payroll	General Fund Mgmt	Fixed Assets
Tobacco 007/4112	1,774	203	530	459	582	0	0
Mntl Hlth 033/7152	4,969	4,001	524	444	0	0	0
Menatl Health Drug & Alcohol	4,578	858	628	538	2,554	0	0
Immuniz 007/4129	536	47	265	224	0	0	0
Mat/Child 007/4130	1,533	166	425	360	582	0	0
Babies 007/4133 1st	968	372	320	276	0	0	0
WIC 007/4140	4,750	930	826	694	2,300	0	0
Fmly Pln 007/4160	7,308	972	1,798	1,530	3,008	0	0
007/4169 HHW	473	87	209	177	0	0	0
007/4174 OSS	1,351	586	352	303	101	0	9
PHEP 007/4170	1,625	276	548	465	304	0	32
Environ Hlth 007/4175	3,186	750	763	647	1,012	0	14
Bldg Cds 036/7165	6,343	2,235	678	610	2,806	0	14
Fisheries 039/8500	8,908	2,923	1,484	1,263	2,882	0	356
Spec Proj 100/2000	16,202	5,378	721	616	0	0	9,487
Eq Rplc 102/2001	691	2	24	21	0	0	644
Ins Res 105/2105	247	111	74	62	0	0	0
Surveyor 120/1941	1,028	219	431	360	0	0	18
Commissary 140/9100	140	0	6	6	0	0	128
Fair 150/9300	10,488	2,388	3,345	2,902	1,213	0	640
Cld Cst-Med 205/5705	856	149	315	392	0	0	0
Video Lot 206/5710	481	339	74	68	0	0	0
Cthse Sec 209/5720	232	220	6	6	0	0	0
Law Lib 230/5810	1,369	188	480	423	278	0	0
Parks 240/5815	645	59	50	42	0	0	494
Rd Dist 1 300/5825	54	9	24	21	0	0	0
Tmbr Enf 305/5828	366	322	6	6	0	0	32
Ind Rev Fnd 325/5836	643	275	87	62	0	0	219
Wspt Swr 385/5845	1,964	256	758	663	278	0	9
Wspt Eq Rplc 386/5846	478	28	56	47	0	0	347
4-H 395/5850	1,937	1,851	24	21	0	0	41
Debt Service 400/5855	784	749	19	16	0	0	0
DK 5 505/6305	192	19	74	99	0	0	0
DK 11 511/6311	93	35	31	27	0	0	0
DK 14 514/6314	94	36	31	27	0	0	0
All Other	19,168	0	7,789	11,379	0	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 Finance & Treasury 1625

Receiving Department	Total	Budget	Purchase Orders	Vouchers	Payroll	General Fund Mgmt	Fixed Assets
Direct Billed	0	0	0	0	0	0	0
Total	486,402	136,805	68,402	68,402	144,388	45,603	22,802

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Info Systms 1650

Receiving Department	Total	Network Support	Client/Server Support
Bd of Comm 1100	4,169	4,169	0
Cnty Admin 1120	14,650	6,012	8,638
Employee Relations 1125	6,012	6,012	0
A&T 1150	168,971	47,947	121,024
Prop Mgmt 1155	2,084	2,084	0
Elections 1350	24,812	18,761	6,051
Cnty Clrk Rec 004/1354	1,513	0	1,513
Records 1355	39,436	2,004	37,432
Finance & Treasury 1625	37,812	9,018	28,794
Info Systms 1650	9,686	9,686	0
Building & Grounds 1790	8,338	8,338	0
Parks Maint 1795	2,779	2,779	0
Surveyor 1940	5,559	5,559	0
DA 2160	53,301	47,250	6,051
Shf Supp 2190	13,203	13,203	0
Shf Crmnl 2200	49,132	43,081	6,051
Corrections 2300	55,271	25,015	30,256
Jail Nurse 2325	2,779	2,779	0
Juv 2340	12,508	12,508	0
Comm Dev 2700	42,764	12,508	30,256
Emer Mgmt 2750	28,489	28,489	0
Anml Ctrl 2800	8,338	8,338	0
Rd Adm 002/3110	16,800	15,287	1,513
Rd Maint 002/3120	24,320	24,320	0
Law Enf 005/2191	23,625	23,625	0
Child Supp 009/2165	5,559	5,559	0
Comm Corr 024/2385	37,523	37,523	0
Hlth 007/4110	31,514	28,489	3,025
Tobacco 007/4112	2,084	2,084	0
Menatl Health Drug & Alcohol	6,948	6,948	0
Mat/Child 007/4130	1,390	1,390	0
WIC 007/4140	17,372	17,372	0
Fmly Pln 007/4160	2,084	2,084	0
007/4174 OSS	14,187	2,084	12,103
PHEP 007/4170	1,390	1,390	0
Environ Hlth 007/4175	13,203	13,203	0

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Info Systms 1650

Receiving Department	Total	Network Support	Client/Server Support
Bldg Cds 036/7165	15,779	9,728	6,051
Fisheries 039/8500	8,338	8,338	0
Surveyor 120/1941	1,390	1,390	0
Fair 150/9300	8,338	8,338	0
Law Lib 230/5810	2,779	2,779	0
Direct Billed	0	0	0
Total	826,229	527,471	298,758

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	28,141	7,085	21,056	0	0	0	0
Employee Relations 1125	3,688	1,278	2,410	0	0	0	0
A&T 1150	29,581	14,519	0	0	0	0	0
Prop Mgmt 1155	658	323	0	0	0	0	0
Cnty Counsel 1300	9,079	2,118	6,961	0	0	0	0
Elections 1350	8,856	4,347	0	0	0	0	0
Cnty Clrk Rec 004/1354	3,689	636	0	0	0	0	0
Finance & Treasury 1625	18,820	4,644	14,176	0	0	0	0
Info Systms 1650	14,387	3,103	11,284	0	0	0	0
Building & Grounds 1790	14,756	3,784	1,904	0	0	9,068	0
DA 2160	62,700	16,385	0	0	0	46,315	0
Shf Supp 2190	2,008	2,008	0	0	0	0	0
Shf Crmnl 2200	30,258	5,824	0	24,434	0	0	0
Corrections 2300	342,530	63,335	0	279,195	0	0	0
Juv 2340	33,138	7,239	25,899	0	0	0	0
Comm Dev 2700	28,079	7,015	21,064	0	0	0	0
Emer Mgmt 2750	10,954	1,688	9,266	0	0	0	0
Anml Ctrl 2800	26,150	11,998	0	0	14,152	0	0
Law Enf 005/2191	37,370	5,157	0	32,213	0	0	0
Child Supp 009/2165	7,290	1,683	5,607	0	0	0	0
Comm Corr 024/2385	33,927	0	0	33,927	0	0	0
Hlth 007/4110	34,151	4,837	0	0	0	0	29,314
Tobacco 007/4112	997	117	0	0	0	0	880
Menatl Health Drug & Alcohol	1,735	727	1,008	0	0	0	0
Mat/Child 007/4130	1,862	255	0	0	0	0	1,607
Babies 007/4133 1st	1,468	200	0	0	0	0	1,268
WIC 007/4140	20,964	2,865	0	0	0	0	18,099
Fmly Pln 007/4160	32,276	4,468	0	0	0	0	27,808
007/4169 HHW	186	0	0	0	0	0	186
007/4174 OSS	4,398	0	0	0	0	0	4,398
PHEP 007/4170	3,483	590	0	0	0	0	2,893
Environ Hlth 007/4175	4,230	255	0	0	0	0	3,975
Bldg Cds 036/7165	16,296	3,228	13,068	0	0	0	0
Law Lib 230/5810	4,358	1,139	0	0	0	3,219	0
Courts	196,760	51,417	0	0	0	145,343	0
Tenants	4,206	4,206	0	0	0	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 Building & Grounds 1790

Receiving Department	Total	MISC EXPENSE	800 BLDG	CRMNL JUSTICE	ANIMAL CONTROL	COURTHOUSE	820 BLDG 1ST FLR
All Other	55,677	9,560	0	0	0	5,252	0
Direct Billed	0	0	0	0	0	0	0
Total	1,129,106	248,033	133,703	369,769	14,152	209,197	90,428

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	15,062
Prop Mgmt 1155	0	0	335
Cnty Counsel 1300	0	0	0
Elections 1350	0	0	4,509
Cnty Clrk Rec 004/1354	0	3,053	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
Based on Audited FY 2016-17
Schedule .5 - Allocation Summary
For Department Building & Grounds 1790

Receiving Department	OLD JAIL	OLD HHS	820-2ND FLR
All Other	0	40,865	0
Direct Billed	0	0	0
Total	0	43,918	19,906

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	146	0	0	0	146
Bd of Equal 1105	85	0	0	43	42
Cnty Admin 1120	933	0	0	383	550
Employee Relations 1125	630	0	0	237	393
A&T 1150	4,108	0	0	1,874	2,234
Prop Mgmt 1155	136	0	0	60	76
Cnty Counsel 1300	161	0	0	0	161
Elections 1350	1,047	0	0	363	684
Cnty Clrk Rec 004/1354	18	0	0	0	18
Records 1355	428	0	0	196	232
Finance & Treasury 1625	1,126	0	0	427	699
Info Systms 1650	2,065	0	0	840	1,225
Building & Grounds 1790	2,328	0	0	641	1,687
Parks Maint 1795	540	0	0	206	334
Surveyor 1940	562	0	0	235	327
Dues & Assessments 1990	681	0	0	0	681
DA 2160	4,733	0	0	1,920	2,813
Juv Crm Prev 020/2170	70	0	0	24	46
Shf Supp 2190	1,315	0	0	665	650
Shf Crmnl 2200	8,485	0	0	2,889	5,596
Corrections 2300	7,689	0	0	3,023	4,666
Jail Nurse 2325	667	0	0	241	426
Juv 2340	2,086	0	0	796	1,290
Corr Workcrew 2350	612	0	0	241	371
Comm Dev 2700	1,577	0	0	647	930
Emer Mgmt 2750	705	0	0	241	464
Anml Ctrl 2800	938	0	0	363	575
Medical Examiner 2180	277	0	0	104	173
Rd Adm 002/3110	1,854	0	0	676	1,178
Rd Maint 002/3120	10,200	0	0	2,744	7,456
Anml Enhmnt 235/2810	83	0	0	0	83
Law Enf 005/2191	4,000	0	0	0	4,000
Child Supp 009/2165	576	0	0	255	321
Marine Patrol 027/2245	666	0	0	241	425
Comm Corr 024/2385	4,622	0	0	1,463	3,159
Hlth 007/4110	1,289	0	0	459	830

Clatsop County
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	1,692	0	0	60	1,632
Menatl Health Drug & Alcohol	551	0	0	202	349
Immuniz 007/4129	31	0	0	12	19
Mat/Child 007/4130	128	0	0	60	68
Babies 007/4133 1st	255	0	0	103	152
WIC 007/4140	680	0	0	300	380
Fmly Pln 007/4160	541	0	0	145	396
007/4169 HHW	60	0	0	24	36
007/4174 OSS	420	0	0	181	239
PHEP 007/4170	130	0	0	18	112
Environ Hlth 007/4175	590	0	0	284	306
Bldg Cds 036/7165	1,474	0	0	562	912
Fisheries 039/8500	1,942	0	0	750	1,192
Spec Proj 100/2000	2,193	0	0	0	2,193
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	1,337	0	0	363	974
Cld Cst-Med 205/5705	73	0	0	12	61
Video Lot 206/5710	139	0	0	0	139
Cthse Sec 209/5720	90	0	0	0	90
Law Lib 230/5810	94	0	0	18	76
Parks 240/5815	24	0	0	0	24
Rd Dist 1 300/5825	4	0	0	0	4
Tmbr Enf 305/5828	131	0	0	0	131
Ind Rev Fnd 325/5836	112	0	0	0	112
Wspt Swr 385/5845	137	0	0	32	105
Wspt Eq Rplc 386/5846	11	0	0	0	11
4-H 395/5850	755	0	0	0	755
Debt Service 400/5855	306	0	0	0	306
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
Full Cost Allocation Plan for Budget FY 2018-19
Based on Audited FY 2016-17
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	81,711	0	0	25,739	55,972