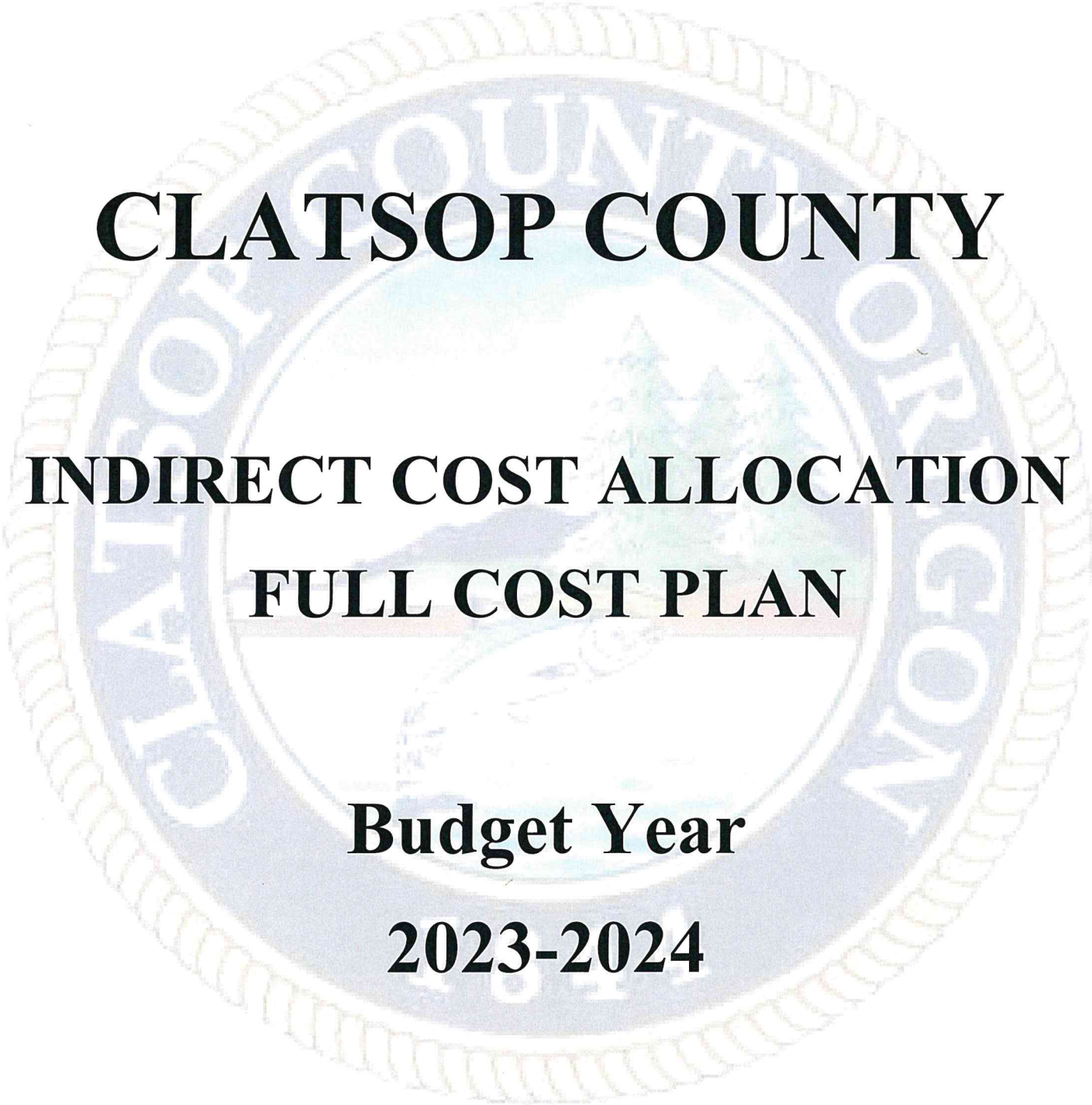


The background of the page features a large, faint, circular seal of Clatsop County, Oregon. The seal has a rope-like outer border. Inside, the words "CLATSOP COUNTY" are at the top and "OREGON" is at the bottom. The center of the seal depicts a landscape with a mountain, trees, and a body of water.

# **CLATSOP COUNTY**

## **INDIRECT COST ALLOCATION**

### **FULL COST PLAN**

**Budget Year**

**2023-2024**



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
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| Central Service Departments | BOPTA 1105 | County Tourism 1110 | A&T 1150 | Prop Mgmt 1155 | Elections 1350 | Cnty Clrk Rec 004/1354 | Parks Maint 1795 |
|-----------------------------|------------|---------------------|----------|----------------|----------------|------------------------|------------------|
| Equip Use Charge            | 0          | 0                   | 13,710   | 0              | 11,013         | 0                      | 0                |
| Bd of Comm 1100             | 1,220      | 355                 | 8,809    | 2,338          | 5,170          | 0                      | 3,444            |
| Cnty Admin 1120             | 4,928      | 1,431               | 35,662   | 9,516          | 24,400         | 32                     | 13,497           |
| Employee Relations 1125     | 817        | 1,635               | 35,726   | 1,167          | 7,005          | 0                      | 6,258            |
| Cnty Counsel 1300           | 0          | 0                   | 5,464    | 1,821          | 9,902          | 0                      | 1,821            |
| Records 1355                | 0          | 0                   | 0        | 0              | 0              | 826                    | 223              |
| Finance & Treasury 1625     | 906        | 3,000               | 25,502   | 1,230          | 10,247         | 112                    | 11,061           |
| Info Sys'tms 1650           | 0          | 0                   | 397,828  | 5,986          | 37,661         | 5,986                  | 4,087            |
| Building & Grounds 1790     | 0          | 0                   | 36,960   | 821            | 11,066         | 4,582                  | 0                |
| Dues & Assessments 1990     | 80         | 245                 | 3,628    | 109            | 766            | 8                      | 652              |
| Total Allocated             | 7,951      | 6,666               | 563,289  | 22,988         | 117,230        | 11,546                 | 41,043           |
| Roll Forward                | 0          | 0                   | 0        | 0              | 0              | 0                      | 0                |
| Cost With Roll Forward      | 7,951      | 6,666               | 563,289  | 22,988         | 117,230        | 11,546                 | 41,043           |
| Adjustments                 | 0          | 0                   | 0        | 0              | 0              | 0                      | 0                |
| Proposed Costs              | 7,951      | 6,666               | 563,289  | 22,988         | 117,230        | 11,546                 | 41,043           |

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| Central Service Departments | Surveyor 1940 | DA 2160 | Juv Crm Prev 020/2170 | Shf Supp 2190 | Shf Crmnl 2200 | Corrections 2300 | Jail Nurse 2325 |
|-----------------------------|---------------|---------|-----------------------|---------------|----------------|------------------|-----------------|
| Equip Use Charge            | 0             |         | 0                     | 0             | 0              | 0                | 0               |
| Bd of Comm 1100             | 1,511         | 10,155  | 173                   | 7,187         | 12,895         | 19,305           | 2,031           |
| Cnty Admin 1120             | 6,486         | 41,505  | 524                   | 27,758        | 51,584         | 66,925           | 7,381           |
| Employee Relations 1125     | 4,553         | 41,913  | 794                   | 18,680        | 59,308         | 86,399           | 9,340           |
| Cnty Counsel 1300           | 4,298         | 0       | 0                     | 0             | 2,498          | 2,498            | 0               |
| Records 1355                | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Finance & Treasury 1625     | 4,179         | 33,936  | 825                   | 17,387        | 62,613         | 61,261           | 8,361           |
| Info Systems 1650           | 11,239        | 83,788  | 0                     | 23,502        | 70,727         | 57,076           | 6,131           |
| Building & Grounds 1790     | 0             | 71,166  | 0                     | 2,543         | 31,303         | 414,623          | 0               |
| Dues & Assessments 1990     | 495           | 4,125   | 73                    | 1,790         | 7,514          | 8,711            | 1,092           |
| Total Allocated             | 32,761        | 286,588 | 2,389                 | 98,847        | 298,442        | 716,798          | 34,336          |
| Roll Forward                | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Cost With Roll Forward      | 32,761        | 286,588 | 2,389                 | 98,847        | 298,442        | 716,798          | 34,336          |
| Adjustments                 | 0             | 0       | 0                     | 0             | 0              | 0                | 0               |
| Proposed Costs              | 32,761        | 286,588 | 2,389                 | 98,847        | 298,442        | 716,798          | 34,336          |

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| Central Service Departments | Juv 2340 | Corr Workcrew 2350 | Comm Dev 2700 | Code Compliance 2710 | Emer Mgmt 2750 | Annl Ctrl 2800 | Medical Examiner 2180 |
|-----------------------------|----------|--------------------|---------------|----------------------|----------------|----------------|-----------------------|
| Equip Use Charge            | 0        | 0                  | 0             | 0                    | 0              | 0              | 0                     |
| Bd of Comm 1100             | 5,818    | 0                  | 36,660        | 1,193                | 7,775          | 2,284          | 665                   |
| Cnty Admin 1120             | 25,720   | 0                  | 154,409       | 3,903                | 34,023         | 7,308          | 2,221                 |
| Employee Relations 1125     | 14,780   | 0                  | 12,843        | 5,487                | 7,005          | 10,507         | 3,058                 |
| Cnty Counsel 1300           | 1,821    | 0                  | 33,770        | 5,464                | 1,968          | 1,821          | 0                     |
| Records 1355                | 0        | 0                  | 0             | 0                    | 0              | 97             | 0                     |
| Finance & Treasury 1625     | 13,622   | 0                  | 11,692        | 5,257                | 8,098          | 11,885         | 3,680                 |
| Info Sys'tms 1650           | 20,436   | 0                  | 46,568        | 0                    | 44,959         | 12,261         | 0                     |
| Building & Grounds 1790     | 38,368   | 0                  | 33,482        | 0                    | 2,137          | 33,845         | 0                     |
| Dues & Assessments 1990     | 1,627    | 0                  | 1,330         | 577                  | 686            | 1,061          | 335                   |
| Total Allocated             | 122,192  | 0                  | 330,754       | 21,881               | 106,651        | 81,069         | 9,959                 |
| Roll Forward                | 0        | 0                  | 0             | 0                    | 0              | 0              | 0                     |
| Cost With Roll Forward      | 122,192  | 0                  | 330,754       | 21,881               | 106,651        | 81,069         | 9,959                 |
| Adjustments                 | 0        | 0                  | 0             | 0                    | 0              | 0              | 0                     |
| Proposed Costs              | 122,192  | 0                  | 330,754       | 21,881               | 106,651        | 81,069         | 9,959                 |

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| Central Service Departments | Rd Adm 002/3110 | Rd Maint 002/3120 | Anml Enhmnt 235/2810 | Law Enf 005/2191 | Child Supp 009/2165 | Juv Det Ctr 018/2175 | Marine Patrol 027/2245 |
|-----------------------------|-----------------|-------------------|----------------------|------------------|---------------------|----------------------|------------------------|
| Equip Use Charge            | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Bd of Comm 1100             | 10,492          | 17,342            | 0                    | 0                | 1,071               | 0                    | 1,282                  |
| Cnty Admin 1120             | 44,334          | 68,813            | 106                  | 9,838            | 4,432               | 0                    | 4,776                  |
| Employee Relations 1125     | 14,710          | 60,593            | 0                    | 0                | 4,927               | 0                    | 3,502                  |
| Cnty Counsel 1300           | 18,254          | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Records 1355                | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Finance & Treasury 1625     | 15,090          | 81,514            | 1,881                | 12,191           | 4,362               | 0                    | 2,817                  |
| Info Sys'tms 1650           | 28,466          | 36,785            | 0                    | 36,416           | 8,174               | 0                    | 4,087                  |
| Building & Grounds 1790     | 0               | 0                 | 0                    | 45,116           | 9,168               | 0                    | 0                      |
| Dues & Assessments 1990     | 1,711           | 8,512             | 29                   | 2,664            | 497                 | 0                    | 397                    |
| Total Allocated             | 133,057         | 273,559           | 2,016                | 106,225          | 32,631              | 0                    | 16,861                 |
| Roll Forward                | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Cost With Roll Forward      | 133,057         | 273,559           | 2,016                | 106,225          | 32,631              | 0                    | 16,861                 |
| Adjustments                 | 0               | 0                 | 0                    | 0                | 0                   | 0                    | 0                      |
| Proposed Costs              | 133,057         | 273,559           | 2,016                | 106,225          | 32,631              | 0                    | 16,861                 |



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| Central Service Departments | CCF 021/2346 | Comm Corr 024/2385 | Hlth 007/4110 | Tobacco 007/4112 | Mntl Hlth 033/7152 | Menatl Health Drug & Alcohol Prevention | Immuniz 007/4129 |
|-----------------------------|--------------|--------------------|---------------|------------------|--------------------|-----------------------------------------|------------------|
| Equip Use Charge            | 0            | 0                  | 0             | 0                | 0                  | 0                                       | 0                |
| Bd of Comm 1100             | 0            | 7,679              | 10,403        | 990              | 101                | 574                                     | 254              |
| Cnty Admin 1120             | 0            | 28,159             | 44,830        | 3,223            | 6,931              | 2,613                                   | 1,185            |
| Employee Relations 1125     | 0            | 32,924             | 16,695        | 4,553            | 467                | 2,638                                   | 1,167            |
| Cnty Counsel 1300           | 0            | 1,821              | 2,587         | 291              | 455                | 455                                     | 36               |
| Records 1355                | 0            | 0                  | 0             | 0                | 0                  | 0                                       | 0                |
| Finance & Treasury 1625     | 0            | 28,480             | 25,274        | 4,537            | 10,507             | 3,257                                   | 2,031            |
| Info Sysyms 1650            | 0            | 77,656             | 42,915        | 6,131            | 0                  | 12,261                                  | 0                |
| Building & Grounds 1790     | 0            | 40,639             | 41,249        | 2,412            | 851                | 3,586                                   | 902              |
| Dues & Assessments 1990     | 0            | 4,155              | 1,903         | 384              | 1,836              | 295                                     | 128              |
| Total Allocated             | 0            | 221,513            | 185,856       | 22,521           | 21,148             | 25,679                                  | 5,703            |
| Roll Forward                | 0            | 0                  | 0             | 0                | 0                  | 0                                       | 0                |
| Cost With Roll Forward      | 0            | 221,513            | 185,856       | 22,521           | 21,148             | 25,679                                  | 5,703            |
| Adjustments                 | 0            | 0                  | 0             | 0                | 0                  | 0                                       | 0                |
| Proposed Costs              | 0            | 221,513            | 185,856       | 22,521           | 21,148             | 25,679                                  | 5,703            |

## Clatsop County

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| Central Service Departments | Mat/Child 007/4130 | Babies 007/4133 1st | WIC 007/4140 | Emly Pln 007/4160 | Chronic Disease 007/4168 | 007/4169 HHW | 007/4174 OSS |
|-----------------------------|--------------------|---------------------|--------------|-------------------|--------------------------|--------------|--------------|
| Equip Use Charge            | 0                  | 0                   | 0            | 0                 | 0                        | 0            | 0            |
| Bd of Comm 1100             | 0                  | 761                 | 1,158        | 660               | 802                      | 152          | 914          |
| Cnty Admin 1120             | 0                  | 2,761               | 4,982        | 2,553             | 2,870                    | 941          | 3,233        |
| Employee Relations 1125     | 0                  | 3,502               | 5,324        | 3,036             | 3,689                    | 700          | 4,203        |
| Cnty Counsel 1300           | 0                  | 364                 | 1,238        | 1,020             | 146                      | 72           | 655          |
| Records 1355                | 0                  | 0                   | 0            | 0                 | 0                        | 0            | 0            |
| Finance & Treasury 1625     | 0                  | 4,639               | 5,329        | 7,626             | 6,602                    | 3,838        | 4,619        |
| Info Sys'tms 1650           | 0                  | 2,044               | 16,349       | 4,087             | 0                        | 0            | 18,102       |
| Building & Grounds 1790     | 2,816              | 2,192               | 23,847       | 29,618            | 2,494                    | 652          | 4,604        |
| Dues & Assessments 1990     | 0                  | 352                 | 521          | 336               | 456                      | 193          | 418          |
| Total Allocated             | 2,816              | 16,615              | 58,748       | 48,936            | 17,059                   | 6,548        | 36,748       |
| Roll Forward                | 0                  | 0                   | 0            | 0                 | 0                        | 0            | 0            |
| Cost With Roll Forward      | 2,816              | 16,615              | 58,748       | 48,936            | 17,059                   | 6,548        | 36,748       |
| Adjustments                 | 0                  | 0                   | 0            | 0                 | 0                        | 0            | 0            |
| Proposed Costs              | 2,816              | 16,615              | 58,748       | 48,936            | 17,059                   | 6,548        | 36,748       |

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| Central Service Departments | PHEP 007/4170 | Environ Hlth 007/4175 | GBL/DRG 030/7145 | Antidrug 030/7146 | Bldg Cds 036/7165 | Fisheries 039/8500 | American Rescue<br>090/2006 |
|-----------------------------|---------------|-----------------------|------------------|-------------------|-------------------|--------------------|-----------------------------|
| Equip Use Charge            | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                           |
| Bd of Comm 1100             | 508           | 1,624                 | 0                | 0                 | 2,615             | 4,179              | 0                           |
| Cnty Admin 1120             | 2,686         | 5,570                 | 0                | 0                 | 11,606            | 15,194             | 3,477                       |
| Employee Relations 1125     | 2,335         | 7,472                 | 0                | 0                 | 12,026            | 14,430             | 0                           |
| Cnty Counsel 1300           | 218           | 655                   | 0                | 0                 | 0                 | 455                | 0                           |
| Records 1355                | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                           |
| Finance & Treasury 1625     | 8,995         | 5,623                 | 0                | 0                 | 9,758             | 10,307             | 4,940                       |
| Info Sys'tms 1650           | 6,131         | 14,305                | 0                | 0                 | 34,451            | 14,305             | 0                           |
| Building & Grounds 1790     | 1,822         | 12,848                | 0                | 0                 | 21,150            | 0                  | 0                           |
| Dues & Assessments 1990     | 524           | 674                   | 0                | 0                 | 1,456             | 1,489              | 942                         |
| Total Allocated             | 23,219        | 48,771                | 0                | 0                 | 93,062            | 60,359             | 9,359                       |
| Roll Forward                | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                           |
| Cost With Roll Forward      | 23,219        | 48,771                | 0                | 0                 | 93,062            | 60,359             | 9,359                       |
| Adjustments                 | 0             | 0                     | 0                | 0                 | 0                 | 0                  | 0                           |
| Proposed Costs              | 23,219        | 48,771                | 0                | 0                 | 93,062            | 60,359             | 9,359                       |

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| Central Service Departments | Spec Proj 100/2000 | Eq Rplc 102/2001 | Ins Res 105/2105 | Surveyor 120/1941 | Commissary 140/9100 | Fair 150/9300 | Cld Cst-Med 205/5705 |
|-----------------------------|--------------------|------------------|------------------|-------------------|---------------------|---------------|----------------------|
| Equip Use Charge            | 0                  | 0                | 0                | 0                 | 0                   | 0             | 0                    |
| Bd of Comm 1100             | 2,084              | 508              | 0                | 127               | 0                   | 1,523         | 25                   |
| Cnty Admin 1120             | 74,811             | 1,278            | 86               | 1,173             | 0                   | 6,565         | 159                  |
| Employee Relations 1125     | 0                  | 2,335            | 0                | 584               | 0                   | 7,005         | 116                  |
| Cnty Counsel 1300           | 0                  | 0                | 0                | 0                 | 0                   | 9,034         | 0                    |
| Records 1355                | 0                  | 0                | 0                | 7,695             | 0                   | 0             | 0                    |
| Finance & Treasury 1625     | 93,036             | 1,208            | 436              | 1,523             | 0                   | 16,185        | 1,307                |
| Info Systms 1650            | 0                  | 0                | 0                | 5,109             | 0                   | 12,261        | 0                    |
| Building & Grounds 1790     | 0                  | 0                | 0                | 0                 | 0                   | 0             | 0                    |
| Dues & Assessments 1990     | 17,881             | 142              | 24               | 85                | 0                   | 1,165         | 33                   |
| Total Allocated             | 187,812            | 5,471            | 546              | 16,296            | 0                   | 53,738        | 1,640                |
| Roll Forward                | 0                  | 0                | 0                | 0                 | 0                   | 0             | 0                    |
| Cost With Roll Forward      | 187,812            | 5,471            | 546              | 16,296            | 0                   | 53,738        | 1,640                |
| Adjustments                 | 0                  | 0                | 0                | 0                 | 0                   | 0             | 0                    |
| Proposed Costs              | 187,812            | 5,471            | 546              | 16,296            | 0                   | 53,738        | 1,640                |

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| Central Service Departments | Cld Cst-Drug Proj<br>205/5708 | Video Lot 206/5710 | Lqr Enf 208/5715 | Cthse Sec 209/5720 | Bike Pl 225/5805 | Law Lib 230/5810 | Parks 240/5815 |
|-----------------------------|-------------------------------|--------------------|------------------|--------------------|------------------|------------------|----------------|
| Equip Use Charge            | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Bd of Comm 1100             | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Cnty Admin 1120             | 0                             | 268                | 0                | 230                | 253              | 402              | 97             |
| Employee Relations 1125     | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Cnty Counsel 1300           | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Records 1355                | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Finance & Treasury 1625     | 0                             | 741                | 0                | 267                | 327              | 932              | 1,443          |
| Info Systms 1650            | 0                             | 0                  | 0                | 0                  | 0                | 4,087            | 0              |
| Building & Grounds 1790     | 0                             | 0                  | 0                | 0                  | 0                | 5,885            | 0              |
| Dues & Assessments 1990     | 0                             | 73                 | 0                | 63                 | 69               | 18               | 27             |
| Total Allocated             | 0                             | 1,082              | 0                | 560                | 649              | 11,324           | 1,567          |
| Roll Forward                | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Cost With Roll Forward      | 0                             | 1,082              | 0                | 560                | 649              | 11,324           | 1,567          |
| Adjustments                 | 0                             | 0                  | 0                | 0                  | 0                | 0                | 0              |
| Proposed Costs              | 0                             | 1,082              | 0                | 560                | 649              | 11,324           | 1,567          |

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**Based on Audited FY 2021-2022**  
**Allocated Costs By Department**

Clatsop County Full Cost for FY 23-24  
2024 2024  
Detail

| Central Service Departments | Emrg Com 250/5820 | Rd Dist 1 300/5825 | Tmbr Enf 305/5828 | Ind Rev Fnd 325/5836 | Carlyle Apts | Wspt Swr 385/5845 | Wspt Eq Rplc 386/5846 |
|-----------------------------|-------------------|--------------------|-------------------|----------------------|--------------|-------------------|-----------------------|
| Equip Use Charge            | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Bd of Comm 1100             | 0                 | 0                  | 0                 | 0                    | 0            | 2,605             | 0                     |
| Only Admin 1120             | 0                 | 8                  | 546               | 112                  | 0            | 11,363            | 19                    |
| Employee Relations 1125     | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Only Counsel 1300           | 0                 | 0                  | 0                 | 1,821                | 0            | 0                 | 0                     |
| Records 1355                | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Finance & Treasury 1625     | 0                 | 195                | 814               | 2,327                | 0            | 2,537             | 621                   |
| Info Systems 1650           | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Building & Grounds 1790     | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Dues & Assessments 1990     | 0                 | 2                  | 148               | 31                   | 0            | 119               | 5                     |
| Total Allocated             | 0                 | 205                | 1,508             | 4,291                | 0            | 16,624            | 645                   |
| Roll Forward                | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Cost With Roll Forward      | 0                 | 205                | 1,508             | 4,291                | 0            | 16,624            | 645                   |
| Adjustments                 | 0                 | 0                  | 0                 | 0                    | 0            | 0                 | 0                     |
| Proposed Costs              | 0                 | 205                | 1,508             | 4,291                | 0            | 16,624            | 645                   |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Allocated Costs By Department**

Clatsop County Full Cost for FY 23-24  
2024 2024  
Detail

| Central Service Departments | 4-H 395/5850 | Debt Service 400/5855 | Bond & UAL 405/5860 | DK 5 505/6305 | DK 11 511/6311 | DK 14 514/6314 | Courts  |
|-----------------------------|--------------|-----------------------|---------------------|---------------|----------------|----------------|---------|
| Equip Use Charge            | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Bd of Comm 1100             | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Cnty Admin 1120             | 1,336        | 4,762                 | 1                   | 5             | 0              | 0              | 0       |
| Employee Relations 1125     | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Cnty Counsel 1300           | 455          | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Records 1355                | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Finance & Treasury 1625     | 1,587        | 5,244                 | 204                 | 177           | 71             | 45             | 0       |
| Info Systems 1650           | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Building & Grounds 1790     | 0            | 0                     | 0                   | 0             | 0              | 0              | 223,325 |
| Dues & Assessments 1990     | 362          | 1,289                 | 0                   | 1             | 0              | 0              | 0       |
| Total Allocated             | 3,740        | 11,295                | 205                 | 183           | 71             | 45             | 223,325 |
| Roll Forward                | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Cost With Roll Forward      | 3,740        | 11,295                | 205                 | 183           | 71             | 45             | 223,325 |
| Adjustments                 | 0            | 0                     | 0                   | 0             | 0              | 0              | 0       |
| Proposed Costs              | 3,740        | 11,295                | 205                 | 183           | 71             | 45             | 223,325 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Allocated Costs By Department**

| Central Service Departments | Tenants | All Other | SubTotal  | Direct Billed | Unallocated | Total     |
|-----------------------------|---------|-----------|-----------|---------------|-------------|-----------|
| Equip Use Charge            | 0       | 0         | 24,723    | 0             | 0           | 24,723    |
| Bd of Comm 1100             | 0       | 330       | 199,751   | 0             | 0           | 199,751   |
| Cnty Admin 1120             | 0       | 828       | 898,628   | 0             | 0           | 898,628   |
| Employee Relations 1125     | 0       | 1,517     | 537,725   | 0             | 0           | 537,725   |
| Cnty Counsel 1300           | 0       | 15,493    | 128,671   | 0             | 0           | 128,671   |
| Records 1355                | 0       | 107,598   | 116,439   | 0             | 0           | 116,439   |
| Finance & Treasury 1625     | 0       | 24,027    | 714,325   | 0             | 0           | 714,325   |
| Info Sys'tms 1650           | 0       | 0         | 1,212,357 | 0             | 0           | 1,212,357 |
| Building & Grounds 1790     | 5,326   | 67,431    | 1,228,829 | 0             | 0           | 1,228,829 |
| Dues & Assessments 1990     | 0       | 91        | 86,404    | 0             | 0           | 86,404    |
| Total Allocated             | 5,326   | 217,315   | 5,147,852 | 0             | 0           | 5,147,852 |
| Roll Forward                | 0       | 0         | 0         | 0             | 0           | 0         |
| Cost With Roll Forward      | 5,326   | 217,315   | 5,147,852 | 0             | 0           | 5,147,852 |
| Adjustments                 | 0       | 0         | 0         | 0             | 0           | 0         |
| Proposed Costs              | 5,326   | 217,315   | 5,147,852 | 0             | 0           | 5,147,852 |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Summary Of Allocated Costs

| Department              | Total Expenditures | Cost Adjustments | Total Allocated |
|-------------------------|--------------------|------------------|-----------------|
| Equip Use Charge        | 0                  | 99,597           |                 |
| Bd of Comm 1100         | 109,508            | 0                |                 |
| Cnty Admin 1120         | 972,267            | 0                |                 |
| Employee Relations 1125 | 509,922            | 0                |                 |
| Cnty Counsel 1300       | 245,894            | 0                |                 |
| Records 1355            | 24,267             | 0                |                 |
| Finance & Treasury 1625 | 569,107            | 0                |                 |
| Info Syslms 1650        | 1,363,256          | 0                |                 |
| Building & Grounds 1790 | 1,167,080          | 0                |                 |
| Dues & Assessments 1990 | 86,954             | 0                |                 |
| BOPTA 1105              |                    |                  | 7,951           |
| County Tourism 1110     |                    |                  | 6,666           |
| A&T 1150                |                    |                  | 563,289         |
| Prop Mgmt 1155          |                    |                  | 22,988          |
| Elections 1350          |                    |                  | 117,230         |
| Cnty Clrk Rec 004/1354  |                    |                  | 11,546          |
| Parks Maint 1795        |                    |                  | 41,043          |
| Surveyor 1940           |                    |                  | 32,761          |
| DA 2160                 |                    |                  | 286,588         |
| Juv Crm Prev 020/2170   |                    |                  | 2,389           |
| Shf Supp 2190           |                    |                  | 98,847          |
| Shf Crmnl 2200          |                    |                  | 298,442         |
| Corrections 2300        |                    |                  | 716,798         |
| Jail Nurse 2325         |                    |                  | 34,336          |
| Juv 2340                |                    |                  | 122,192         |
| Corr Workcrew 2350      |                    |                  | 0               |
| Comm Dev 2700           |                    |                  | 330,754         |
| Code Compliance 2710    |                    |                  | 21,881          |
| Emer Mgmt 2750          |                    |                  | 106,651         |
| Anml Ctr 2800           |                    |                  | 81,069          |
| Medical Examiner 2180   |                    |                  | 9,959           |
| Rd Adm 002/3110         |                    |                  | 133,057         |
| Rd Maint 002/3120       |                    |                  | 273,559         |
| Anml Enhmnt 235/2810    |                    |                  | 2,016           |
| Law Enf 005/2191        |                    |                  | 106,225         |
| Child Supp 009/2165     |                    |                  | 32,631          |
| Juv Det Ctr 018/2175    |                    |                  | 0               |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**

Clatsop County Full Cost for FY 23-24  
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**Summary Of Allocated Costs**

| Department                              | Total Expenditures | Cost Adjustments | Total Allocated |
|-----------------------------------------|--------------------|------------------|-----------------|
| Marine Patrol 027/2245                  |                    |                  | 16,861          |
| CCF 021/2346                            |                    |                  | 0               |
| Comm Corr 024/2385                      |                    |                  | 221,513         |
| Hlth 007/4110                           |                    |                  | 185,856         |
| Tobacco 007/4112                        |                    |                  | 22,521          |
| Mntl Hlth 033/7152                      |                    |                  | 21,148          |
| Menatl Health Drug & Alcohol Prevention |                    |                  | 25,679          |
| Immuniz 007/4129                        |                    |                  | 5,703           |
| Mat/Child 007/4130                      |                    |                  | 2,816           |
| Babies 007/4133 1st                     |                    |                  | 16,615          |
| WIC 007/4140                            |                    |                  | 58,748          |
| Fmly Pln 007/4160                       |                    |                  | 48,936          |
| Chronic Disease 007/4168                |                    |                  | 17,059          |
| 007/4169 HHW                            |                    |                  | 6,548           |
| 007/4174 OSS                            |                    |                  | 36,748          |
| PHEP 007/4170                           |                    |                  | 23,219          |
| Environ Hlth 007/4175                   |                    |                  | 48,771          |
| GBL/DRG 030/7145                        |                    |                  | 0               |
| Antidrug 030/7146                       |                    |                  | 0               |
| Bldg Cds 036/7165                       |                    |                  | 93,062          |
| Fisheries 039/8500                      |                    |                  | 60,359          |
| American Rescue 090/2006                |                    |                  | 9,359           |
| Spec Proj 100/2000                      |                    |                  | 187,812         |
| Eq Rplc 102/2001                        |                    |                  | 5,471           |
| Ins Res 105/2105                        |                    |                  | 546             |
| Surveyor 120/1941                       |                    |                  | 16,296          |
| Commissary 140/9100                     |                    |                  | 0               |
| Fair 150/9300                           |                    |                  | 53,738          |
| Cld Cst-Med 205/5705                    |                    |                  | 1,640           |
| Cld Cst-Drug Proj 205/5708              |                    |                  | 0               |
| Video Lot 206/5710                      |                    |                  | 1,082           |
| Lqr Enf 208/5715                        |                    |                  | 0               |
| Cltse Sec 209/5720                      |                    |                  | 560             |
| Bike Pl 225/5805                        |                    |                  | 649             |
| Law Lib 230/5810                        |                    |                  | 11,324          |
| Parks 240/5815                          |                    |                  | 1,567           |
| Emrg Com 250/5820                       |                    |                  | 0               |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Summary Of Allocated Costs

Clatsop County Full Cost for FY 23-24  
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| Department            | Total Expenditures | Cost Adjustments | Total Allocated |
|-----------------------|--------------------|------------------|-----------------|
| Rd Dist 1 300/5825    |                    |                  | 205             |
| Tmbr Enf 305/5828     |                    |                  | 1,508           |
| Ind Rev Fnd 325/5836  |                    |                  | 4,291           |
| Carlyle Apts          |                    |                  | 0               |
| Wspt Swr 385/5845     |                    |                  | 16,624          |
| Wspt Eq Rpic 386/5846 |                    |                  | 645             |
| 4-H 395/5850          |                    |                  | 3,740           |
| Debt Service 400/5855 |                    |                  | 11,295          |
| Bond & UAL 405/5860   |                    |                  | 205             |
| DK 5 505/6305         |                    |                  | 183             |
| DK 11 511/6311        |                    |                  | 71              |
| DK 14 514/6314        |                    |                  | 45              |
| Courts                |                    |                  | 223,325         |
| Tenants               |                    |                  | 5,326           |
| All Other             |                    |                  | 217,315         |
| Direct Billed Total   |                    |                  | 0               |
| Unallocated Total     |                    |                  | 0               |
| Totals                | 5,048,255          | 99,597           | 5,147,852       |
|                       |                    |                  | Deviation       |
|                       |                    |                  | 0               |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule E - Summary of Allocation Basis

| Department                      | Allocation Basis:                                                     | Allocation Source:                           |
|---------------------------------|-----------------------------------------------------------------------|----------------------------------------------|
| Equip Use Charge                |                                                                       |                                              |
| 1.4.1 EQUIP USE CHG-(Depr)      | Total cost of equipment assets per org. unit                          | 2019-20 Fixed Asset Depreciation Report      |
| Bd of Comm 1100                 |                                                                       |                                              |
| 2.4.1 BD OF COMM-A              | Number of agenda items heard by BOCC                                  | 2020-21 Agenda Item Count                    |
| 2.4.2 BD OF COMM-B              | # of FTE per adopted budget                                           | 2020-21 Adopted Budget FTE                   |
| Cnty Admin 1120                 |                                                                       |                                              |
| 3.4.1 BUDGET                    | Operating exp per org. unit (excl: cap outlay, transfers)             | 2021-22 Appropriation Status Report          |
| 3.4.2 AGENDAS                   | Number of agenda items heard by BOCC                                  | 2020-21 Agenda Item Count                    |
| 3.4.3 RECEPTION                 | # of communication lines (phones, fax)                                | December 2020 Phone Line Count               |
| 3.4.4 FTE PER ORG               | # of FTE per adopted budget                                           | 2020-21 Adopted Budget FTE                   |
| Employee Relations 1125         |                                                                       |                                              |
| 4.4.1 EMPL RELATIONS            | # of FTE per adopted budget                                           | 2020-21 Adopted Budget FTE                   |
| Cnty Counsel 1300               |                                                                       |                                              |
| 5.4.1 LEGAL SERVICES            | Total contractual service and in house counsel billings per org. unit | 2020-21 County Counsel Breakdown             |
| Records 1355                    |                                                                       |                                              |
| 6.4.1 Recording Revenues        | RECORDING REVENUES                                                    | 2021-22 Total recording revenues report      |
| Finance & Treasury 1625         |                                                                       |                                              |
| 7.4.1 Budget                    | Operating exp per org. unit (excl: cap outlay, transfers)             | 2021-22 Appropriation Status Report          |
| 7.4.2 Purchase Orders           | # of purchase order transactions per org. unit                        | 2019-20 PO transaction count                 |
| 7.4.3 Vouchers                  | # of vouchers per org. unit                                           | 2019-20 Voucher transaction count            |
| 7.4.4 Payroll                   | # of payroll checks & EFTs processed per org. unit                    | 2020-21 Payroll Check & EFT Count            |
| 7.4.5 General Fund Mgmt         | Operating expense per general fund (excl capital outlay & transfers)  | 2021-22 Appropriation status report          |
| 7.4.6 Fixed Assets              | # of pieces of equipment (all fixed assets) per org unit              | 2021-22 Fixed Asset Report                   |
| 7.4.7 Cash Mgmt/Invest Gen Fund | Operating expense per general fund (excl capital outlay & transfers)  | 2021-22 Appropriation status report          |
| 7.4.8 Cash Mgmt/Invest Fund 007 | Operating expense per HHS org. units only (Fund 007)                  | 2021-22 Appropriation Status Report          |
| 7.4.9 Cash/Invest Othr Fnds     | Interest income per fund excluding Fund 001, Fund 007, Fund 003       | 2021-22 Revenue Realization Report (81-3100) |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule E - Summary of Allocation Basis

| Department                  | Allocation Basis:                                         | Allocation Source:                             |
|-----------------------------|-----------------------------------------------------------|------------------------------------------------|
| Info Sys'tms 1650           |                                                           |                                                |
| 8.4.1 Network Support       | # of PC, Printers, Copiers per org. unit                  | Dec 2020 Equip Inventory Count                 |
| 8.4.2 Client/Server Support | Percentage of time worked per dept.                       | Calculation by IS Supervisor; updated Dec 2020 |
| Building & Grounds 1790     |                                                           |                                                |
| 9.4.1 MISC EXPENSE          | Square footage per org. unit; space maintained            | B&G square footage records-updated Dec 2020    |
| 9.4.2 800 BLDG              | Square footage per org. unit; space maintained            | B&G square footage records Dec 2021            |
| 9.4.3 CRIMNL JUSTICE        | Square footage per org. unit; space maintained            | B&G square footage records Dec 2021            |
| 9.4.4 ANIMAL CONTROL        | Direct Allocation from B&G                                | 100% TO A/C, 001/2800 from B&G                 |
| 9.4.5 COURTHOUSE            | Square footage per org. unit; space maintained            | B&G square footage records Dec 2021            |
| 9.4.6 820 BLDG 1ST FLR      | Square footage per org. unit; space maintained            | B&G square footage records-updated Dec 2021    |
| 9.4.7 OLD JAIL              | Square footage per org. unit; space maintained            | B&G square footage records Dec 2021            |
| 9.4.8 OLD HHS               | Square footage per org. unit; space maintained            | B&G square footage records Dec 2021            |
| 9.4.9 820-2ND FLR           | Square footage per org. unit; space maintained            | B&G square footage records Dec 2021            |
| Dues & Assessments 1990     |                                                           |                                                |
| 10.4.1 INSURANCE-A          | Operating exp per org. unit (excl: cap outlay, transfers) | 2021-22 Appropriation Status Report            |
| 10.4.2 INSURANCE-B          | # of FTE per adopted budget                               | 2020-21 Adopted Budget FTE                     |
| 10.4.3 MBR, FEES, DUES      | # of FTE per adopted budget                               | 2020-21 Adopted Budget FTE                     |
| 10.4.4 AUDIT & ACCTG        | Operating exp per org. unit (excl: cap outlay, transfers) | 2021-22 Appropriation Status Report            |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .2 - Costs To Be Allocated  
For Department Equip Use Charge

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

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Equip Use Charge

|                                | Total  | General & Admin | EQUIP USE CHG-(Depr) |
|--------------------------------|--------|-----------------|----------------------|
| Wages & Benefits               |        |                 |                      |
| SALARIES & WAGES               | 0      | 0               | 0                    |
| FRINGE BENEFITS                | 0      | 0               | 0                    |
| Departmental Totals            |        |                 |                      |
| Total Expenditures             | 0      | 0               | 0                    |
| Deductions                     |        |                 |                      |
| Total Deductions               | 0      | 0               | 0                    |
| Cost Adjustments               |        |                 |                      |
| Equip Use Chrg (Deprec)        | 99,597 | 0               | 99,597               |
| Functional Cost                |        |                 |                      |
| Allocation Step 1              | 99,597 | 0               | 99,597               |
| 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 2023-2024  
Based on Audited FY 2021-2022  
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 Syslms 1650        | 17,697                     | 17,697 |
| Building & Grounds 1790 | 26,985                     | 26,985 |
| Direct Billed           | 0                          | 0      |
| Total                   | 99,597                     | 99,597 |



All Monetary Values Are \$ Dollars  
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**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Bd of Comm 1100**

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: |                |                |           |         |
| Equip Use Charge                      | 109,508        |                |           | 109,508 |
| Bd of Comm 1100                       | 27,714         |                | 27,714    |         |
| Cnty Admin 1120                       |                | 11,720         | 11,720    |         |
| Cnty Counsel 1300                     |                | 81,667         | 81,667    |         |
| Finance & Treasury 1625               |                | 29,876         | 29,876    |         |
| Info Sys'tms 1650                     |                | 1,745          | 1,745     |         |
| Dues & Assessments 1990               |                | 3,915          | 3,915     |         |
|                                       |                | 92             | 92        |         |
| Total Allocated Additions:            | 27,714         | 129,015        | 156,729   | 156,729 |
| Total To Be Allocated:                | 137,222        | 129,015        |           | 266,237 |

## Clatsop County

## Full Cost Allocation Plan for Budget FY 2023-2024

Clatsop County Full Cost for FY 23-24  
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## Based on Audited FY 2021-2022

## Schedule .3 - Costs Allocated By Activity

## For Department Bd of Comm 1100

|                                 | Total   | General & Admin | BD OF COMM-A | BD OF COMM-B |
|---------------------------------|---------|-----------------|--------------|--------------|
| <b>Wages &amp; Benefits</b>     |         |                 |              |              |
| Salaries                        | 0       | 0               | 0            | 0            |
| Fringe Benefits                 | 0       | 0               | 0            | 0            |
| <b>Other Expense &amp; Cost</b> |         |                 |              |              |
| Telephones                      | 3,660   | 0               | 1,830        | 1,830        |
| Postage                         | 3,456   | 0               | 1,728        | 1,728        |
| Printing                        | 1,168   | 0               | 584          | 584          |
| Education & Trng                | 1,670   | 0               | 835          | 835          |
| Comm Per Diem                   | 95,086  | 0               | 47,543       | 47,543       |
| Materials & Supplies            | 2,154   | 0               | 1,077        | 1,077        |
| Travel                          | 2,314   | 0               | 1,157        | 1,157        |
| <b>Departmental Totals</b>      |         |                 |              |              |
| Total Expenditures              | 109,508 | 0               | 54,754       | 54,754       |
| <b>Deductions</b>               |         |                 |              |              |
| Total Deductions                | 0       | 0               | 0            | 0            |
| <b>Functional Cost</b>          |         |                 |              |              |
| Allocation Step 1               | 109,508 | 0               | 54,754       | 54,754       |
| Inbound- All Others             | 27,714  | 27,714          | 0            | 0            |
| Reallocate Admin Costs          | (       | 27,714)         | 13,857       | 13,857       |
| 1st Allocation                  | 137,222 | 0               | 68,611       | 68,611       |
| Allocation Step 2               |         |                 |              |              |
| Inbound- All Others             | 129,015 | 129,015         | 0            | 0            |
| Reallocate Admin Costs          | (       | 129,015)        | 64,507       | 64,508       |
| 2nd Allocation                  | 129,015 | 0               | 64,507       | 64,508       |
| Total For 020 Bd of Comm 1100   | 266,237 | 0               | 133,118      | 133,119      |
| Total Allocated                 |         |                 |              |              |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**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         | 11,720 | 11,720       | 0            |
| BOPTA 1105              | 1,220  | 1,042        | 178          |
| County Tourism 1110     | 355    | 0            | 355          |
| Cnty Admin 1120         | 21,396 | 17,715       | 3,681        |
| Employee Relations 1125 | 1,523  | 0            | 1,523        |
| A&T 1150                | 8,809  | 1,042        | 7,767        |
| Prop Mgmt 1155          | 2,338  | 2,084        | 254          |
| Elections 1350          | 5,170  | 3,647        | 1,523        |
| Records 1355            | 838    | 0            | 838          |
| Finance & Treasury 1625 | 15,830 | 13,546       | 2,284        |
| Info Sys'tms 1650       | 6,133  | 1,564        | 4,569        |
| Building & Grounds 1790 | 9,046  | 5,731        | 3,315        |
| Parks Maint 1795        | 3,444  | 2,084        | 1,360        |
| Surveyor 1940           | 1,511  | 521          | 990          |
| DA 2160                 | 10,155 | 1,042        | 9,113        |
| Juv Crm Prev 020/2170   | 173    | 0            | 173          |
| Shf Supp 2190           | 7,187  | 3,126        | 4,061        |
| Shf Crmnl 2200          | 12,895 | 0            | 12,895       |
| Corrections 2300        | 19,305 | 521          | 18,784       |
| Jail Nurse 2325         | 2,031  | 0            | 2,031        |
| Juv 2340                | 5,818  | 2,605        | 3,213        |
| Comm Dev 2700           | 36,660 | 33,868       | 2,792        |
| Code Compliance 2710    | 1,193  | 0            | 1,193        |
| Emer Mgmt 2750          | 7,775  | 6,252        | 1,523        |
| Anml Ctr 2800           | 2,284  | 0            | 2,284        |
| Medical Examiner 2180   | 665    | 0            | 665          |
| Rd Adm 002/3110         | 10,492 | 7,294        | 3,198        |
| Rd Maint 002/3120       | 17,342 | 4,168        | 13,174       |
| Child Supp 009/2165     | 1,071  | 0            | 1,071        |
| Marine Patrol 027/2245  | 1,282  | 521          | 761          |
| Comm Corr 024/2385      | 7,679  | 521          | 7,158        |
| Hlth 007/4110           | 10,403 | 6,773        | 3,630        |
| Tobacco 007/4112        | 990    | 0            | 990          |
| Mntl Hlth 033/7152      | 101    | 0            | 101          |

All Monetary Values Are \$ Dollars  
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Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Bd of Comm 1100

| Receiving Department         | Total   | BD OF COMM-A | BD OF COMM-B |
|------------------------------|---------|--------------|--------------|
| Menatl Health Drug & Alcohol | 574     | 0            | 574          |
| Immuniz 007/4129             | 254     | 0            | 254          |
| Babies 007/4133 1st          | 761     | 0            | 761          |
| WIC 007/4140                 | 1,158   | 0            | 1,158        |
| Fmly Pln 007/4160            | 660     | 0            | 660          |
| Chronic Disease 007/4168     | 802     | 0            | 802          |
| 007/4169 HW                  | 152     | 0            | 152          |
| 007/4174 OSS                 | 914     | 0            | 914          |
| PHEP 007/4170                | 508     | 0            | 508          |
| Environ Hlth 007/4175        | 1,624   | 0            | 1,624        |
| Bldg Cds 036/7165            | 2,615   | 0            | 2,615        |
| Fisheries 039/8500           | 4,179   | 1,042        | 3,137        |
| Spec Proj 100/2000           | 2,084   | 2,084        | 0            |
| Eq Rplc 102/2001             | 508     | 0            | 508          |
| Surveyor 120/1941            | 127     | 0            | 127          |
| Fair 150/9300                | 1,523   | 0            | 1,523        |
| Cld Cst-Med 205/5705         | 25      | 0            | 25           |
| Wspt Swr 385/5845            | 2,605   | 2,605        | 0            |
| All Other                    | 330     | 0            | 330          |
| Direct Billed                | 0       | 0            | 0            |
| Total                        | 266,237 | 133,118      | 133,119      |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Cnty Admin 1120**

| Expenditures Per Financial Statement: | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
|                                       | 972,267        |                |           | 972,267   |
| Bd of Comm 1100                       | 10,199         | 11,197         | 21,396    |           |
| Cnty Admin 1120                       |                | 72,317         | 72,317    |           |
| Employee Relations 1125               |                | 14,259         | 14,259    |           |
| Cnty Counsel 1300                     |                | 26,451         | 26,451    |           |
| Finance & Treasury 1625               |                | 11,673         | 11,673    |           |
| Info Sys'tms 1650                     |                | 34,791         | 34,791    |           |
| Building & Grounds 1790               |                | 37,291         | 37,291    |           |
| Dues & Assessments 1990               |                | 1,808          | 1,808     |           |
| Total Allocated Additions:            | 10,199         | 209,787        | 219,986   | 219,986   |
| Total To Be Allocated:                | 982,466        | 209,787        |           | 1,192,253 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Cnty Admin 1120**

Clatsop County Full Cost for FY 23-24  
2024 2024  
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|                                 | Total      | General & Admin | BUDGET  | AGENDAS | RECEPTION |
|---------------------------------|------------|-----------------|---------|---------|-----------|
| <b>Wages &amp; Benefits</b>     |            |                 |         |         |           |
| Salaries                        | 614,745    | 0               | 110,654 | 295,077 | 35,885    |
| Fringe Benefits                 | 253,828    | 0               | 45,689  | 121,837 | 15,230    |
| <b>Other Expense &amp; Cost</b> |            |                 |         |         |           |
| Membership Dues                 | 3,953      | 0               | 712     | 1,897   | 237       |
| Travel                          | 2,874      | 0               | 517     | 1,380   | 172       |
| Printing                        | 4,177      | 0               | 2,088   | 2,089   | 0         |
| Materials & Supplies            | 92,690     | 0               | 16,684  | 44,492  | 5,561     |
| <b>Departmental Totals</b>      |            |                 |         |         |           |
| Total Expenditures              | 972,267    | 0               | 176,344 | 466,772 | 58,085    |
| <b>Deductions</b>               |            |                 |         |         |           |
| Total Deductions                | 0          | 0               | 0       | 0       | 0         |
| <b>Functional Cost</b>          |            |                 |         |         |           |
| Allocation Step 1               | 972,267    | 0               | 176,344 | 466,772 | 58,085    |
| Inbound- All Others             | 10,199     | 10,199          | 0       | 0       | 0         |
| Reallocate Admin Costs          | ( 10,199)  | ( 10,199)       | 1,850   | 4,897   | 609       |
| 1st Allocation                  | 982,466    | 0               | 178,194 | 471,669 | 58,694    |
| Allocation Step 2               |            |                 |         |         |           |
| Inbound- All Others             | 209,787    | 209,787         | 0       | 0       | 0         |
| Reallocate Admin Costs          | ( 209,787) | ( 209,787)      | 38,050  | 100,716 | 12,533    |
| 2nd Allocation                  | 209,787    | 0               | 38,050  | 100,716 | 12,533    |
| Total For 040 Cnty Admin 1120   | 1,192,253  | 0               | 216,244 | 572,385 | 71,227    |
| Total Allocated                 |            |                 |         |         |           |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Cnty Admin 1120

|                               | FTE PER ORG |
|-------------------------------|-------------|
| Wages & Benefits              |             |
| Salaries                      | 172,129     |
| Fringe Benefits               | 71,072      |
| Other Expense & Cost          |             |
| Membership Dues               | 1,107       |
| Travel                        | 805         |
| Printing                      | 0           |
| Materials & Supplies          | 25,953      |
| Departmental Totals           |             |
| Total Expenditures            | 271,066     |
| Deductions                    |             |
| Total Deductions              | 0           |
| Functional Cost               |             |
| Allocation Step 1             | 271,066     |
| Inbound- All Others           | 0           |
| Reallocate Admin Costs        | 2,843       |
| 1st Allocation                | 273,909     |
| Allocation Step 2             |             |
| Inbound- All Others           | 0           |
| Reallocate Admin Costs        | 58,488      |
| 2nd Allocation                | 58,488      |
| Total For 040 Cnty Admin 1120 |             |
| Total Allocated               | 332,397     |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Cnty Admin 1120

| Receiving Department    | Total   | BUDGET | AGENDAS | RECEPTION | FTE PER ORG |
|-------------------------|---------|--------|---------|-----------|-------------|
| Bd of Comm 1100         | 81,667  | 286    | 80,570  | 811       | 0           |
| BOPTA 1105              | 4,928   | 113    | 4,369   | 0         | 446         |
| County Tourism 1110     | 1,431   | 539    | 0       | 0         | 892         |
| Cnty Admin 1120         | 72,317  | 2,535  | 57,070  | 5,139     | 7,573       |
| Employee Relations 1125 | 6,109   | 1,617  | 0       | 670       | 3,822       |
| A&T 1150                | 35,662  | 5,441  | 4,369   | 6,360     | 19,492      |
| Prop Mgmt 1155          | 9,516   | 141    | 8,738   | 0         | 637         |
| Elections 1350          | 24,400  | 1,268  | 15,293  | 4,017     | 3,822       |
| Cnty Clrk Rec 004/1354  | 32      | 32     | 0       | 0         | 0           |
| Records 1355            | 3,003   | 567    | 0       | 334       | 2,102       |
| Finance & Treasury 1625 | 66,683  | 1,806  | 56,801  | 2,343     | 5,733       |
| Info Sysrms 1650        | 24,349  | 4,320  | 6,554   | 2,009     | 11,466      |
| Building & Grounds 1790 | 37,395  | 3,706  | 24,031  | 1,339     | 8,319       |
| Parks Maint 1795        | 13,497  | 1,011  | 8,738   | 334       | 3,414       |
| Surveyor 1940           | 6,486   | 813    | 2,185   | 1,004     | 2,484       |
| Dues & Assessments 1990 | 2,102   | 2,102  | 0       | 0         | 0           |
| DA 2160                 | 41,505  | 5,894  | 4,369   | 8,374     | 22,868      |
| Juv Crm Prev 020/2170   | 524     | 91     | 0       | 0         | 433         |
| Shf Supp 2190           | 27,758  | 2,449  | 13,108  | 2,009     | 10,192      |
| Shf Crmnl 2200          | 51,584  | 14,538 | 0       | 4,687     | 32,359      |
| Corrections 2300        | 66,925  | 12,916 | 2,185   | 4,687     | 47,137      |
| Jail Nurse 2325         | 7,381   | 1,951  | 0       | 334       | 5,096       |
| Juv 2340                | 25,720  | 2,715  | 10,924  | 4,017     | 8,064       |
| Comm Dev 2700           | 154,409 | 2,052  | 142,002 | 3,348     | 7,007       |
| Code Compliance 2710    | 3,903   | 909    | 0       | 0         | 2,994       |
| Emer Mgmt 2750          | 34,023  | 974    | 26,215  | 3,012     | 3,822       |
| Annl Ctrl 2800          | 7,308   | 1,575  | 0       | 0         | 5,733       |
| Medical Examiner 2180   | 2,221   | 552    | 0       | 0         | 1,669       |
| Rd Adm 002/3110         | 44,334  | 3,044  | 30,586  | 2,678     | 8,026       |
| Rd Maint 002/3120       | 68,813  | 17,942 | 17,477  | 334       | 33,060      |
| Annl Enhmnt 235/2810    | 106     | 106    | 0       | 0         | 0           |
| Law Enf 005/2191        | 9,838   | 9,838  | 0       | 0         | 0           |
| Child Supp 009/2165     | 4,432   | 740    | 0       | 1,004     | 2,688       |
| Marine Patrol 027/2245  | 4,776   | 680    | 2,185   | 0         | 1,911       |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department Cnty Admin 1120**

| Receiving Department         | Total  | BUDGET | AGENDAS | RECEPTION | FTE PER ORG |
|------------------------------|--------|--------|---------|-----------|-------------|
| Comm Corr 024/2385           | 28,159 | 8,011  | 2,185   | 0         | 17,963      |
| Hlth 007/4110                | 44,830 | 3,304  | 28,400  | 4,017     | 9,109       |
| Tobacco 007/4112             | 3,223  | 405    | 0       | 334       | 2,484       |
| Mntl Hlth 033/7152           | 6,931  | 6,676  | 0       | 0         | 255         |
| Menatl Health Drug & Alcohol | 2,613  | 504    | 0       | 670       | 1,439       |
| Immuniz 007/4129             | 1,185  | 214    | 0       | 334       | 637         |
| Babies 007/4133 1st          | 2,761  | 516    | 0       | 334       | 1,911       |
| WIC 007/4140                 | 4,982  | 738    | 0       | 1,339     | 2,905       |
| Fmily Pln 007/4160           | 2,553  | 563    | 0       | 334       | 1,656       |
| Chronic Disease 007/4168     | 2,870  | 858    | 0       | 0         | 2,012       |
| 007/4169 HW                  | 941    | 559    | 0       | 0         | 382         |
| 007/4174 OSS                 | 3,233  | 606    | 0       | 334       | 2,293       |
| PHEP 007/4170                | 2,686  | 1,412  | 0       | 0         | 1,274       |
| Environ Hlth 007/4175        | 5,570  | 823    | 0       | 670       | 4,077       |
| Bldg Cds 036/7165            | 11,606 | 2,702  | 0       | 2,343     | 6,561       |
| Fisheries 039/8500           | 15,194 | 2,282  | 4,369   | 670       | 7,873       |
| American Rescue 090/2006     | 3,477  | 3,477  | 0       | 0         | 0           |
| Spec Proj 100/2000           | 74,811 | 66,073 | 8,738   | 0         | 0           |
| Eq Rplc 102/2001             | 1,278  | 4      | 0       | 0         | 1,274       |
| Ins Res 105/2105             | 86     | 86     | 0       | 0         | 0           |
| Surveyor 120/1941            | 1,173  | 185    | 0       | 670       | 318         |
| Fair 150/9300                | 6,565  | 2,743  | 0       | 0         | 3,822       |
| Cld Cst-Med 205/5705         | 159    | 96     | 0       | 0         | 63          |
| Video Lot 206/5710           | 268    | 268    | 0       | 0         | 0           |
| Cthse Sec 209/5720           | 230    | 230    | 0       | 0         | 0           |
| Bike Pt 225/5805             | 253    | 253    | 0       | 0         | 0           |
| Law Lib 230/5810             | 402    | 68     | 0       | 334       | 0           |
| Parks 240/5815               | 97     | 97     | 0       | 0         | 0           |
| Rd Dist 1 300/5825           | 8      | 8      | 0       | 0         | 0           |
| Tmbr Enf 305/5828            | 546    | 546    | 0       | 0         | 0           |
| Ind Rev Frnd 325/5836        | 112    | 112    | 0       | 0         | 0           |
| Wspt Swr 385/5845            | 11,363 | 439    | 10,924  | 0         | 0           |
| Wspt Eq Rplc 386/5846        | 19     | 19     | 0       | 0         | 0           |
| 4-H 395/5850                 | 1,336  | 1,336  | 0       | 0         | 0           |

## Clatsop County

## Full Cost Allocation Plan for Budget FY 2023-2024

Clatsop County Full Cost for FY 23-24  
2024 2024

Version 1.0196-1

## Based on Audited FY 2021-2022

## Schedule .5 - Allocation Summary

## For Department Cnty Admin 1120

| Receiving Department  | Total     | BUDGET  | AGENDAS | RECEPTION | FTE PER ORG |
|-----------------------|-----------|---------|---------|-----------|-------------|
| Debt Service 400/5855 | 4,762     | 4,762   | 0       | 0         | 0           |
| Bond & UAL 405/5860   | 1         | 1       | 0       | 0         | 0           |
| DK 5 505/6305         | 5         | 5       | 0       | 0         | 0           |
| All Other             | 828       | 0       | 0       | 0         | 828         |
| Direct Billed         | 0         | 0       | 0       | 0         | 0           |
| Total                 | 1,192,253 | 216,244 | 572,385 | 71,227    | 332,397     |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Employee Relations 1125**

| Expenditures Per Financial Statement: | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Bd of Comm 1100                       | 509,922        |                |           | 509,922 |
| Cnty Admin 1120                       | 785            | 738            | 1,523     |         |
| Employee Relations 1125               | 5,004          | 1,105          | 6,109     |         |
| Cnty Counsel 1300                     |                | 5,900          | 5,900     |         |
| Finance & Treasury 1625               |                | 56,600         | 56,600    |         |
| Info Sys'tms 1650                     |                | 8,426          | 8,426     |         |
| Building & Grounds 1790               |                | 11,746         | 11,746    |         |
| Dues & Assessments 1990               |                | 7,443          | 7,443     |         |
|                                       |                | 838            | 838       |         |
| Total Allocated Additions:            | 5,789          | 92,796         | 98,585    | 98,585  |
| Total To Be Allocated:                | 515,711        | 92,796         |           | 608,507 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Employee Relations 1125**

|                                       | Total     | General & Admin | EMPL RELATIONS |
|---------------------------------------|-----------|-----------------|----------------|
| <b>Wages &amp; Benefits</b>           |           |                 |                |
| Salaries                              | 191,255   | 0               | 191,255        |
| Fringe Benefits                       | 74,684    | 0               | 74,684         |
| <b>Other Expense &amp; Cost</b>       |           |                 |                |
| Contractual Services                  | 129,222   | 0               | 129,222        |
| Education & Trng                      | 399       | 0               | 399            |
| Materials & Supplies                  | 111,887   | 0               | 111,887        |
| Employee Recognition                  | 2,475     | 0               | 2,475          |
| In-House Trng                         | 0         | 0               | 0              |
| <b>Departmental Totals</b>            |           |                 |                |
| Total Expenditures                    | 509,922   | 0               | 509,922        |
| <b>Deductions</b>                     |           |                 |                |
| Total Deductions                      | 0         | 0               | 0              |
| <b>Functional Cost</b>                |           |                 |                |
| Allocation Step 1                     | 509,922   | 0               | 509,922        |
| Inbound- All Others                   | 5,789     | 5,789           | 0              |
| Reallocate Admin Costs                | ( 5,789)  | 5,789           | 5,789          |
| 1st Allocation                        | 515,711   | 0               | 515,711        |
| Allocation Step 2                     |           |                 |                |
| Inbound- All Others                   | 92,796    | 92,796          | 0              |
| Reallocate Admin Costs                | ( 92,796) | 92,796          | 92,796         |
| 2nd Allocation                        | 92,796    | 0               | 92,796         |
| Total For 050 Employee Relations 1125 | 608,507   | 0               | 608,507        |
| Total Allocated                       |           |                 |                |

## Clatsop County

## Full Cost Allocation Plan for Budget FY 2023-2024

## Based on Audited FY 2021-2022

## Schedule .5 - Allocation Summary

## For Department Employee Relations 1125

| Receiving Department         | Total  | EMPL RELATIONS |
|------------------------------|--------|----------------|
| BOPTA 1105                   | 817    | 817            |
| County Tourism 1110          | 1,635  | 1,635          |
| Cnty Admin 1120              | 14,259 | 14,259         |
| Employee Relations 1125      | 5,900  | 5,900          |
| A&T 1150                     | 35,726 | 35,726         |
| Prop Mgmt 1155               | 1,167  | 1,167          |
| Elections 1350               | 7,005  | 7,005          |
| Records 1355                 | 3,853  | 3,853          |
| Finance & Treasury 1625      | 10,507 | 10,507         |
| Info Systems 1650            | 21,015 | 21,015         |
| Building & Grounds 1790      | 15,248 | 15,248         |
| Parks Maint 1795             | 6,258  | 6,258          |
| Surveyor 1940                | 4,553  | 4,553          |
| DA 2160                      | 41,913 | 41,913         |
| Juv Crm Prev 020/2170        | 794    | 794            |
| Shf Supp 2190                | 18,680 | 18,680         |
| Shf Crmnl 2200               | 59,308 | 59,308         |
| Corrections 2300             | 86,399 | 86,399         |
| Jail Nurse 2325              | 9,340  | 9,340          |
| Juv 2340                     | 14,780 | 14,780         |
| Comm Dev 2700                | 12,843 | 12,843         |
| Code Compliance 2710         | 5,487  | 5,487          |
| Emer Mgmt 2750               | 7,005  | 7,005          |
| Annl Ctrl 2800               | 10,507 | 10,507         |
| Medical Examiner 2180        | 3,058  | 3,058          |
| Rd Adm 002/3110              | 14,710 | 14,710         |
| Rd Maint 002/3120            | 60,593 | 60,593         |
| Child Supp 009/2165          | 4,927  | 4,927          |
| Marine Patrol 027/2245       | 3,502  | 3,502          |
| Comm Corr 024/2385           | 32,924 | 32,924         |
| Hlth 007/4110                | 16,695 | 16,695         |
| Tobacco 007/4112             | 4,553  | 4,553          |
| Mntl Hlth 033/7152           | 467    | 467            |
| Menatl Health Drug & Alcohol | 2,638  | 2,638          |

All Monetary Values Are \$ Dollars  
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Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Employee Relations 1125

| Receiving Department     | Total   | EMPL RELATIONS |
|--------------------------|---------|----------------|
| Immuniz 007/4129         | 1,167   | 1,167          |
| Babies 007/4133 1st      | 3,502   | 3,502          |
| WIC 007/4140             | 5,324   | 5,324          |
| Fmly Pln 007/4160        | 3,036   | 3,036          |
| Chronic Disease 007/4168 | 3,689   | 3,689          |
| 007/4169 HHW             | 700     | 700            |
| 007/4174 OSS             | 4,203   | 4,203          |
| PHEP 007/4170            | 2,335   | 2,335          |
| Environ Hlth 007/4175    | 7,472   | 7,472          |
| Bldg Cds 036/7165        | 12,026  | 12,026         |
| Fisheries 039/8500       | 14,430  | 14,430         |
| Eq Rplc 102/2001         | 2,335   | 2,335          |
| Surveyor 120/1941        | 584     | 584            |
| Fair 150/9300            | 7,005   | 7,005          |
| Cld Cst-Med 205/5705     | 116     | 116            |
| All Other                | 1,517   | 1,517          |
| Direct Billed            | 0       | 0              |
| Total                    | 608,507 | 608,507        |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .2 - Costs To Be Allocated  
For Department Cnty Counsel 1300

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: |                |                |           |         |
| Finance & Treasury 1625               | 245,894        |                |           | 245,894 |
| Building & Grounds 1790               |                | 2,792          | 2,792     |         |
|                                       |                | 5,660          | 5,660     |         |
| Total Allocated Additions:            |                | 8,452          | 8,452     | 8,452   |
| Total To Be Allocated:                | 245,894        | 8,452          |           | 254,346 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Cnty Counsel 1300

|                                 | Total    | General & Admin | LEGAL SERVICES |
|---------------------------------|----------|-----------------|----------------|
| Wages & Benefits                |          |                 |                |
| Salaries                        | 149,583  | 0               | 149,583        |
| Fringe Benefits                 | 65,974   | 0               | 65,974         |
| Other Expense & Cost            |          |                 |                |
| Contractual Services            | 27,731   | 0               | 27,731         |
| Materials & Supplies            | 2,606    | 0               | 2,606          |
| Departmental Totals             |          |                 |                |
| Total Expenditures              | 245,894  | 0               | 245,894        |
| Deductions                      |          |                 |                |
| Total Deductions                | 0        | 0               | 0              |
| Functional Cost                 |          |                 |                |
| Allocation Step 1               | 245,894  | 0               | 245,894        |
| 1st Allocation                  | 245,894  | 0               | 245,894        |
| Allocation Step 2               |          |                 |                |
| Inbound- All Others             | 8,452    | 8,452           | 0              |
| Reallocate Admin Costs          | ( 8,452) | 8,452           | 8,452          |
| 2nd Allocation                  | 8,452    | 0               | 8,452          |
| Total For 080 Cnty Counsel 1300 |          |                 |                |
| Total Allocated                 | 254,346  | 0               | 254,346        |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Cnty Counsel 1300

| Receiving Department         | Total  | LEGAL SERVICES |
|------------------------------|--------|----------------|
| Bd of Comm 1100              | 29,876 | 29,876         |
| Cnty Admin 1120              | 26,451 | 26,451         |
| Employee Relations 1125      | 56,600 | 56,600         |
| A&T 1150                     | 5,464  | 5,464          |
| Prop Mgmt 1155               | 1,821  | 1,821          |
| Elections 1350               | 9,902  | 9,902          |
| Finance & Treasury 1625      | 1,821  | 1,821          |
| Info Systems 1650            | 1,821  | 1,821          |
| Building & Grounds 1790      | 9,106  | 9,106          |
| Parks Maint 1795             | 1,821  | 1,821          |
| Surveyor 1940                | 4,298  | 4,298          |
| Shf Crmnl 2200               | 2,498  | 2,498          |
| Corrections 2300             | 2,498  | 2,498          |
| Juv 2340                     | 1,821  | 1,821          |
| Comm Dev 2700                | 33,770 | 33,770         |
| Code Compliance 2710         | 5,464  | 5,464          |
| Emer Mgmt 2750               | 1,968  | 1,968          |
| Annl Ctr 2800                | 1,821  | 1,821          |
| Rd Adm 002/3110              | 18,254 | 18,254         |
| Comm Corr 024/2385           | 1,821  | 1,821          |
| Hlth 007/4110                | 2,587  | 2,587          |
| Tobacco 007/4112             | 291    | 291            |
| Mntl Hlth 033/7152           | 455    | 455            |
| Menatl Health Drug & Alcohol | 455    | 455            |
| Immuniz 007/4129             | 36     | 36             |
| Babies 007/4133 1st          | 364    | 364            |
| WIC 007/4140                 | 1,238  | 1,238          |
| Fmly Pln 007/4160            | 1,020  | 1,020          |
| Chronic Disease 007/4168     | 146    | 146            |
| 007/4169 HHW                 | 72     | 72             |
| 007/4174 OSS                 | 655    | 655            |
| PHEP 007/4170                | 218    | 218            |
| Environ Hlth 007/4175        | 655    | 655            |
| Fisheries 039/8500           | 455    | 455            |

All Monetary Values Are \$ Dollars  
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Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Cnty Counsel 1300

| Receiving Department | Total   | LEGAL SERVICES |
|----------------------|---------|----------------|
| Fair 150/9300        | 9,034   | 9,034          |
| Ind Rev Fnd 325/5836 | 1,821   | 1,821          |
| 4-H 395/5850         | 455     | 455            |
| All Other            | 15,493  | 15,493         |
| Direct Billed        | 0       | 0              |
| Total                | 254,346 | 254,346        |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Records 1355**

| Expenditures Per Financial Statement: | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
|                                       | 24,267         |                |           | 24,267  |
| Bd of Comm 1100                       | 432            | 406            | 838       |         |
| Cnty Admin 1120                       | 2,460          | 543            | 3,003     |         |
| Employee Relations 1125               | 3,245          | 608            | 3,853     |         |
| Finance & Treasury 1625               |                | 3,055          | 3,055     |         |
| Info Syslms 1650                      |                | 81,047         | 81,047    |         |
| Dues & Assessments 1990               |                | 376            | 376       |         |
| Total Allocated Additions:            | 6,137          | 86,035         | 92,172    | 92,172  |
| Total To Be Allocated:                | 30,404         | 86,035         |           | 116,439 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Records 1355**

|                                 | Total   | General & Admin | Recording Revenues |
|---------------------------------|---------|-----------------|--------------------|
| <b>Other Expense &amp; Cost</b> |         |                 |                    |
| County Clerk-Salary/Benefits    | 3,427   | 0               | 3,427              |
| Recorder Salary/Benefits        | 19,679  | 0               | 19,679             |
| Staff Asst Salary/Benefits      | 1,161   | 0               | 1,161              |
| <b>Departmental Totals</b>      |         |                 |                    |
| Total Expenditures              | 24,267  | 0               | 24,267             |
| <b>Deductions</b>               |         |                 |                    |
| Total Deductions                | 0       | 0               | 0                  |
| <b>Functional Cost</b>          |         |                 |                    |
| Allocation Step 1               | 24,267  | 0               | 24,267             |
| Inbound- All Others             | 6,137   | 6,137           | 0                  |
| Reallocate Admin Costs          | (       | 5,137)          | 6,137              |
| 1st Allocation                  | 30,404  | 0               | 30,404             |
| Allocation Step 2               |         |                 |                    |
| Inbound- All Others             | 86,035  | 86,035          | 0                  |
| Reallocate Admin Costs          | (       | 86,035)         | 86,035             |
| 2nd Allocation                  | 86,035  | 0               | 86,035             |
| Total For 095 Records 1355      | 116,439 | 0               | 116,439            |
| Total Allocated                 |         |                 |                    |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Records 1355

| Receiving Department   | Total   | Recording Revenues |
|------------------------|---------|--------------------|
| Cnty Clrk Rec 004/1354 | 826     | 826                |
| Parks Maint 1795       | 223     | 223                |
| Anml Ctrl 2800         | 97      | 97                 |
| Surveyor 120/1941      | 7,695   | 7,695              |
| All Other              | 107,598 | 107,598            |
| Direct Billed          | 0       | 0                  |
| Total                  | 116,439 | 116,439            |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Finance & Treasury 1625**

| Expenditures Per Financial Statement: | 1st Allocation | 2nd Allocation | Sub-Total | Total   |
|---------------------------------------|----------------|----------------|-----------|---------|
|                                       | 569,107        |                |           | 569,107 |
| Equip Use Charge                      | 2,478          |                | 2,478     |         |
| Bd of Comm 1100                       | 7,525          | 8,305          | 15,830    |         |
| Cnty Admin 1120                       | 51,720         | 14,963         | 66,683    |         |
| Employee Relations 1125               | 8,850          | 1,657          | 10,507    |         |
| Cnty Counsel 1300                     | 1,712          | 109            | 1,821     |         |
| Finance & Treasury 1625               |                | 8,109          | 8,109     |         |
| Info Sys'tms 1650                     |                | 111,209        | 111,209   |         |
| Building & Grounds 1790               |                | 23,022         | 23,022    |         |
| Dues & Assessments 1990               |                | 1,094          | 1,094     |         |
| Total Allocated Additions:            | 72,285         | 168,468        | 240,753   | 240,753 |
| Total To Be Allocated:                | 641,392        | 168,468        |           | 809,860 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Finance & Treasury 1625

|                                       | Total   | General & Admin | Budget  | Purchase Orders | Vouchers |
|---------------------------------------|---------|-----------------|---------|-----------------|----------|
| Wages & Benefits                      |         |                 |         |                 |          |
| Salaries                              | 308,788 | 0               | 92,636  | 46,318          | 46,318   |
| Fringe Benefits                       | 156,165 | 0               | 46,849  | 23,425          | 23,425   |
| Other Expense & Cost                  |         |                 |         |                 |          |
| Postage & Freight                     | 2,730   | 0               | 817     | 410             | 410      |
| Education & Training                  | 739     | 0               | 221     | 111             | 111      |
| Contractual Services                  | 38,405  | 0               | 11,521  | 5,761           | 5,761    |
| Reimbursed Travel Expense             | 0       | 0               | 0       | 0               | 0        |
| Other Materials & Supplies            | 11,558  | 0               | 3,466   | 1,734           | 1,734    |
| Ceridian Payroll Processing           | 50,722  | 0               | 0       | 0               | 0        |
| Departmental Totals                   |         |                 |         |                 |          |
| Total Expenditures                    | 569,107 | 0               | 155,510 | 77,759          | 77,759   |
| Deductions                            |         |                 |         |                 |          |
| Total Deductions                      | 0       | 0               | 0       | 0               | 0        |
| Functional Cost                       |         |                 |         |                 |          |
| Allocation Step 1                     | 569,107 | 0               | 155,510 | 77,759          | 77,759   |
| Inbound- All Others                   | 72,285  | 72,285          | 0       | 0               | 0        |
| Reallocate Admin Costs                | (       | 72,285)         | 19,752  | 9,877           | 9,877    |
| 1st Allocation                        | 641,392 | 0               | 175,262 | 87,636          | 87,636   |
| Allocation Step 2                     |         |                 |         |                 |          |
| Inbound- All Others                   | 168,468 | 168,468         | 0       | 0               | 0        |
| Reallocate Admin Costs                | (       | 168,468)        | 46,034  | 23,018          | 23,018   |
| 2nd Allocation                        | 168,468 | 0               | 46,034  | 23,018          | 23,018   |
| Total For 103 Finance & Treasury 1625 |         |                 |         |                 |          |
| Total Allocated                       | 809,860 | 0               | 221,296 | 110,654         | 110,654  |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**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 |
|---------------------------------------|---------|-------------------|--------------|---------------------------|---------------------------|
| <b>Wages &amp; Benefits</b>           |         |                   |              |                           |                           |
| Salaries                              | 61,758  | 30,879            | 15,439       | 3,088                     | 6,176                     |
| Fringe Benefits                       | 31,233  | 15,617            | 7,808        | 1,562                     | 3,123                     |
| <b>Other Expense &amp; Cost</b>       |         |                   |              |                           |                           |
| Postage & Freight                     | 546     | 273               | 137          | 27                        | 55                        |
| Education & Training                  | 148     | 74                | 37           | 7                         | 15                        |
| Contractual Services                  | 7,681   | 3,841             | 1,920        | 384                       | 768                       |
| Reimbursed Travel Expense             | 0       | 0                 | 0            | 0                         | 0                         |
| Other Materials & Supplies            | 2,312   | 1,156             | 578          | 116                       | 231                       |
| Ceridian Payroll Processing           | 50,722  | 0                 | 0            | 0                         | 0                         |
| <b>Departmental Totals</b>            |         |                   |              |                           |                           |
| Total Expenditures                    | 154,400 | 51,840            | 25,919       | 5,184                     | 10,368                    |
| <b>Deductions</b>                     |         |                   |              |                           |                           |
| Total Deductions                      | 0       | 0                 | 0            | 0                         | 0                         |
| <b>Functional Cost</b>                |         |                   |              |                           |                           |
| Allocation Step 1                     | 154,400 | 51,840            | 25,919       | 5,184                     | 10,368                    |
| Inbound- All Others                   | 0       | 0                 | 0            | 0                         | 0                         |
| Reallocate Admin Costs                | 19,611  | 6,584             | 3,292        | 658                       | 1,317                     |
| 1st Allocation                        | 174,011 | 58,424            | 29,211       | 5,842                     | 11,685                    |
| Allocation Step 2                     |         |                   |              |                           |                           |
| Inbound- All Others                   | 0       | 0                 | 0            | 0                         | 0                         |
| Reallocate Admin Costs                | 45,706  | 15,346            | 7,673        | 1,535                     | 3,069                     |
| 2nd Allocation                        | 45,706  | 15,346            | 7,673        | 1,535                     | 3,069                     |
| Total For 103 Finance & Treasury 1625 |         |                   |              |                           |                           |
| Total Allocated                       | 219,717 | 73,770            | 36,884       | 7,377                     | 14,754                    |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Finance & Treasury 1625

|                                       | Cash/Invest Othr Fnds |
|---------------------------------------|-----------------------|
| Wages & Benefits                      |                       |
| Salaries                              | 6,176                 |
| Fringe Benefits                       | 3,123                 |
| Other Expense & Cost                  |                       |
| Postage & Freight                     | 55                    |
| Education & Training                  | 15                    |
| Contractual Services                  | 768                   |
| Reimbursed Travel Expense             | 0                     |
| Other Materials & Supplies            | 231                   |
| Ceridian Payroll Processing           | 0                     |
| Departmental Totals                   |                       |
| Total Expenditures                    | 10,368                |
| Deductions                            |                       |
| Total Deductions                      | 0                     |
| Functional Cost                       |                       |
| Allocation Step 1                     |                       |
| Inbound- All Others                   | 0                     |
| Reallocate Admin Costs                | 1,317                 |
| 1st Allocation                        | 11,685                |
| Allocation Step 2                     |                       |
| Inbound- All Others                   | 0                     |
| Reallocate Admin Costs                | 3,069                 |
| 2nd Allocation                        | 3,069                 |
| Total For 103 Finance & Treasury 1625 |                       |
| Total Allocated                       | 14,754                |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
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         | 1,745  | 281    | 494             | 421      | 0       | 274               | 248          |
| BOPTA 1105              | 906    | 116    | 358             | 305      | 0       | 115               | 0            |
| County Tourism 1110     | 3,000  | 554    | 368             | 314      | 1,160   | 549               | 0            |
| Cnty Admin 1120         | 11,673 | 2,493  | 1,402           | 1,325    | 3,780   | 2,430             | 0            |
| Employee Relations 1125 | 8,426  | 1,308  | 2,103           | 1,875    | 1,739   | 1,274             | 0            |
| A&T 1150                | 25,502 | 5,593  | 1,371           | 1,305    | 11,120  | 5,551             | 6            |
| Prop Mgmt 1155          | 1,230  | 145    | 501             | 426      | 0       | 144               | 0            |
| Cnty Counsel 1300       | 2,792  | 0      | 653             | 557      | 907     | 614               | 0            |
| Elections 1350          | 10,247 | 1,303  | 1,523           | 1,296    | 4,690   | 1,293             | 13           |
| Cnty Clrk Rec 004/1354  | 112    | 33     | 10              | 9        | 0       | 0                 | 57           |
| Records 1355            | 3,055  | 458    | 749             | 638      | 718     | 447               | 0            |
| Finance & Treasury 1625 | 8,109  | 1,459  | 1,028           | 883      | 3,175   | 1,422             | 0            |
| Info Syslms 1650        | 19,227 | 4,441  | 1,698           | 1,374    | 6,866   | 4,407             | 0            |
| Building & Grounds 1790 | 34,704 | 3,809  | 11,227          | 9,805    | 5,705   | 3,780             | 0            |
| Parks Maint 1795        | 11,061 | 1,039  | 2,965           | 2,828    | 3,094   | 1,031             | 0            |
| Surveyor 1940           | 4,179  | 836    | 675             | 583      | 1,160   | 829               | 13           |
| Dues & Assessments 1990 | 5,804  | 2,161  | 675             | 609      | 0       | 2,144             | 0            |
| DA 2160                 | 33,936 | 6,058  | 3,016           | 3,115    | 15,133  | 6,013             | 0            |
| Juv Crm Prev 020/2170   | 825    | 94     | 286             | 243      | 145     | 0                 | 0            |
| Shf Supp 2190           | 17,387 | 2,517  | 2,086           | 2,106    | 7,929   | 2,499             | 0            |
| Shf Crmnl 2200          | 62,613 | 14,944 | 4,397           | 4,028    | 22,773  | 14,833            | 157          |
| Corrections 2300        | 61,261 | 13,277 | 3,006           | 3,202    | 27,220  | 13,176            | 63           |
| Jail Nurse 2325         | 8,361  | 2,006  | 992             | 853      | 2,321   | 1,990             | 0            |
| Juv 2340                | 13,622 | 2,792  | 1,758           | 1,479    | 4,545   | 2,771             | 0            |
| Comm Dev 2700           | 11,692 | 2,110  | 1,441           | 1,244    | 4,594   | 2,093             | 0            |
| Code Compliance 2710    | 5,257  | 935    | 848             | 713      | 1,741   | 927               | 0            |
| Emer Mgmt 2750          | 8,098  | 1,001  | 1,728           | 1,462    | 2,756   | 994               | 57           |
| Anml Crtl 2800          | 11,885 | 1,619  | 1,892           | 1,723    | 4,883   | 1,607             | 0            |
| Medical Examiner 2180   | 3,680  | 567    | 747             | 635      | 1,112   | 563               | 0            |
| Rd Adm 002/3110         | 15,090 | 3,129  | 4,233           | 3,776    | 3,820   | 0                 | 132          |
| Rd Maint 002/3120       | 81,514 | 18,444 | 9,734           | 11,345   | 25,383  | 0                 | 12,447       |
| Anml Enhmnt 235/2810    | 1,881  | 108    | 552             | 766      | 0       | 0                 | 320          |
| Law Enf 005/2191        | 12,191 | 10,113 | 286             | 243      | 0       | 0                 | 823          |
| Child Supp 009/2165     | 4,362  | 761    | 992             | 853      | 1,741   | 0                 | 0            |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department         | Total  | Budget | Purchase Orders | Vouchers | Payroll | General Fund Mgmt | Fixed Assets |
|------------------------------|--------|--------|-----------------|----------|---------|-------------------|--------------|
| Marine Patrol 027/2245       | 2,817  | 700    | 480             | 426      | 1,160   | 0                 | 13           |
| Comm Corr 024/2385           | 28,480 | 8,235  | 3,988           | 4,681    | 10,878  | 0                 | 132          |
| Hlth 007/4110                | 25,274 | 3,397  | 3,650           | 3,080    | 10,250  | 0                 | 19           |
| Tobacco 007/4112             | 4,537  | 417    | 941             | 792      | 1,788   | 0                 | 0            |
| Mntl Hlth 033/7152           | 10,507 | 6,862  | 1,882           | 1,601    | 0       | 0                 | 0            |
| Menatl Health Drug & Alcohol | 3,257  | 518    | 848             | 731      | 1,160   | 0                 | 0            |
| Immuniz 007/4129             | 2,031  | 220    | 807             | 688      | 0       | 0                 | 0            |
| Babies 007/4133 1st          | 4,639  | 530    | 920             | 783      | 1,644   | 0                 | 0            |
| WIC 007/4140                 | 5,329  | 758    | 941             | 801      | 1,741   | 0                 | 0            |
| Fmly Pln 007/4160            | 7,626  | 579    | 2,240           | 1,897    | 2,079   | 0                 | 0            |
| Chronic Disease 007/4168     | 6,602  | 883    | 1,227           | 1,044    | 2,176   | 0                 | 6            |
| 007/4169 HHW                 | 3,838  | 574    | 1,319           | 1,122    | 0       | 0                 | 0            |
| 007/4174 OSS                 | 4,619  | 622    | 807             | 688      | 1,595   | 0                 | 13           |
| PHEP 007/4170                | 8,995  | 1,451  | 2,260           | 1,888    | 1,257   | 0                 | 57           |
| Environ Hlth 007/4175        | 5,623  | 846    | 1,023           | 870      | 1,644   | 0                 | 25           |
| Bldg Cds 036/7165            | 9,758  | 2,777  | 1,124           | 957      | 4,545   | 0                 | 19           |
| Fisheries 039/8500           | 10,307 | 2,346  | 1,677           | 1,661    | 4,061   | 0                 | 496          |
| American Rescue 090/2006     | 4,940  | 3,574  | 154             | 131      | 0       | 0                 | 0            |
| Spec Proj 100/2000           | 93,036 | 67,923 | 2,096           | 1,766    | 0       | 0                 | 17,748       |
| Eq Rplc 102/2001             | 1,208  | 4      | 31              | 26       | 0       | 0                 | 1,080        |
| Ins Res 105/2105             | 436    | 89     | 113             | 87       | 0       | 0                 | 0            |
| Surveyor 120/1941            | 1,523  | 190    | 624             | 539      | 0       | 0                 | 25           |
| Fair 150/9300                | 16,185 | 2,820  | 4,448           | 4,063    | 3,529   | 0                 | 1,093        |
| Cld Cst-Med 205/5705         | 1,307  | 99     | 480             | 713      | 0       | 0                 | 0            |
| Video Lot 206/5710           | 741    | 276    | 214             | 183      | 0       | 0                 | 0            |
| Cthse Sec 209/5720           | 267    | 237    | 0               | 0        | 0       | 0                 | 0            |
| Bike Pt 225/5805             | 327    | 261    | 10              | 9        | 0       | 0                 | 0            |
| Law Lib 230/5810             | 932    | 70     | 440             | 409      | 0       | 0                 | 0            |
| Parks 240/5815               | 1,443  | 100    | 113             | 105      | 0       | 0                 | 703          |
| Rd Dist 1 300/5825           | 195    | 9      | 0               | 0        | 0       | 0                 | 0            |
| Tmbr Enf 305/5828            | 814    | 562    | 10              | 9        | 0       | 0                 | 44           |
| Ind Rev Fnd 325/5836         | 2,327  | 116    | 21              | 18       | 0       | 0                 | 528          |
| Wspt Swr 385/5845            | 2,537  | 452    | 1,104           | 931      | 0       | 0                 | 19           |
| Wspt Eq Rplc 386/5846        | 621    | 20     | 62              | 52       | 0       | 0                 | 477          |

All Monetary Values Are \$ Dollars  
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**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department Finance & Treasury 1625**

| Receiving Department  | Total   | Budget  | Purchase Orders | Vouchers | Payroll | General Fund Mgmt | Fixed Assets |
|-----------------------|---------|---------|-----------------|----------|---------|-------------------|--------------|
| 4-H 395/5850          | 1,587   | 1,374   | 31              | 26       | 0       | 0                 | 51           |
| Debt Service 400/5855 | 5,244   | 4,895   | 31              | 26       | 0       | 0                 | 0            |
| Bond & UAL 405/5860   | 204     | 1       | 0               | 0        | 0       | 0                 | 0            |
| DK 5 505/6305         | 177     | 5       | 72              | 61       | 0       | 0                 | 0            |
| DK 11 511/6311        | 71      | 0       | 31              | 26       | 0       | 0                 | 0            |
| DK 14 514/6314        | 45      | 0       | 21              | 18       | 0       | 0                 | 0            |
| All Other             | 24,027  | 0       | 8,620           | 15,407   | 0       | 0                 | 0            |
| Direct Billed         | 0       | 0       | 0               | 0        | 0       | 0                 | 0            |
| Total                 | 809,860 | 221,296 | 110,654         | 110,654  | 219,717 | 73,770            | 36,884       |

## Clatsop County

## Full Cost Allocation Plan for Budget FY 2023-2024

## Based on Audited FY 2021-2022

## Schedule .5 - Allocation Summary

## For Department Finance &amp; Treasury 1625

| Receiving Department    | Cash Mgmt/Invest Gen | Cash Mgmt/Invest Fund | Cash/Invest Othr Fnds |
|-------------------------|----------------------|-----------------------|-----------------------|
| Bd of Comm 1100         | 27                   | 0                     | 0                     |
| BOPTA 1105              | 12                   | 0                     | 0                     |
| County Tourism 1110     | 55                   | 0                     | 0                     |
| Only Admin 1120         | 243                  | 0                     | 0                     |
| Employee Relations 1125 | 127                  | 0                     | 0                     |
| A&T 1150                | 556                  | 0                     | 0                     |
| Prop Mgmt 1155          | 14                   | 0                     | 0                     |
| Only Counsel 1300       | 61                   | 0                     | 0                     |
| Elections 1350          | 129                  | 0                     | 0                     |
| Only Clrk Rec 004/1354  | 0                    | 0                     | 3                     |
| Records 1355            | 45                   | 0                     | 0                     |
| Finance & Treasury 1625 | 142                  | 0                     | 0                     |
| Info Systms 1650        | 441                  | 0                     | 0                     |
| Building & Grounds 1790 | 378                  | 0                     | 0                     |
| Parks Maint 1795        | 104                  | 0                     | 0                     |
| Surveyor 1940           | 83                   | 0                     | 0                     |
| Dues & Assessments 1990 | 215                  | 0                     | 0                     |
| DA 2160                 | 601                  | 0                     | 0                     |
| Juv Crm Prev 020/2170   | 0                    | 0                     | 57                    |
| Shf Supp 2190           | 250                  | 0                     | 0                     |
| Shf Crmnl 2200          | 1,481                | 0                     | 0                     |
| Corrections 2300        | 1,317                | 0                     | 0                     |
| Jail Nurse 2325         | 199                  | 0                     | 0                     |
| Juv 2340                | 277                  | 0                     | 0                     |
| Comm Dev 2700           | 210                  | 0                     | 0                     |
| Code Compliance 2710    | 93                   | 0                     | 0                     |
| Emer Mgmt 2750          | 100                  | 0                     | 0                     |
| Anml Ctrl 2800          | 161                  | 0                     | 0                     |
| Medical Examiner 2180   | 56                   | 0                     | 0                     |
| Rd Adm 002/3110         | 0                    | 0                     | 0                     |
| Rd Maint 002/3120       | 0                    | 0                     | 4,161                 |
| Anml Enhmnt 235/2810    | 0                    | 0                     | 135                   |
| Law Enf 005/2191        | 0                    | 0                     | 726                   |
| Child Supp 009/2165     | 0                    | 0                     | 15                    |

All Monetary Values Are \$ Dollars  
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## Based on Audited FY 2021-2022

## Schedule .5 - Allocation Summary

## For Department Finance &amp; Treasury 1625

| Receiving Department         | Cash Mgmt/Invest Gen | Cash Mgmt/Invest Fund | Cash/Invest Othr Fnds |
|------------------------------|----------------------|-----------------------|-----------------------|
| Marine Patrol 027/2245       | 0                    | 0                     | 38                    |
| Comm Corr 024/2385           | 0                    | 0                     | 566                   |
| Hlth 007/4110                | 0                    | 4,878                 | 0                     |
| Tobacco 007/4112             | 0                    | 599                   | 0                     |
| Mntl Hlth 033/7152           | 0                    | 0                     | 162                   |
| Menatl Health Drug & Alcohol | 0                    | 0                     | 0                     |
| Immuniz 007/4129             | 0                    | 316                   | 0                     |
| Babies 007/4133 1st          | 0                    | 762                   | 0                     |
| WIC 007/4140                 | 0                    | 1,088                 | 0                     |
| Fmly Pln 007/4160            | 0                    | 831                   | 0                     |
| Chronic Disease 007/4168     | 0                    | 1,266                 | 0                     |
| 007/4169 HHW                 | 0                    | 823                   | 0                     |
| 007/4174 OSS                 | 0                    | 894                   | 0                     |
| PHEP 007/4170                | 0                    | 2,082                 | 0                     |
| Environ Hlth 007/4175        | 0                    | 1,215                 | 0                     |
| Bldg Cds 036/7165            | 0                    | 0                     | 336                   |
| Fisheries 039/8500           | 0                    | 0                     | 66                    |
| American Rescue 090/2006     | 0                    | 0                     | 1,081                 |
| Spec Proj 100/2000           | 0                    | 0                     | 3,503                 |
| Eq Rplc 102/2001             | 0                    | 0                     | 67                    |
| Ins Res 105/2105             | 0                    | 0                     | 147                   |
| Surveyor 120/1941            | 0                    | 0                     | 145                   |
| Fair 150/9300                | 0                    | 0                     | 232                   |
| Cld Cst-Med 205/5705         | 0                    | 0                     | 15                    |
| Video Lot 206/5710           | 0                    | 0                     | 68                    |
| Cthse Sec 209/5720           | 0                    | 0                     | 30                    |
| Bike Pt 225/5805             | 0                    | 0                     | 47                    |
| Law Lib 230/5810             | 0                    | 0                     | 13                    |
| Parks 240/5815               | 0                    | 0                     | 422                   |
| Rd Dist 1 300/5825           | 0                    | 0                     | 186                   |
| Trnbr Enf 305/5828           | 0                    | 0                     | 189                   |
| Ind Rev Fnd 325/5836         | 0                    | 0                     | 1,644                 |
| Wspt Swr 385/5845            | 0                    | 0                     | 31                    |
| Wspt Eq Rplc 386/5846        | 0                    | 0                     | 10                    |

| Receiving Department  | Cash Mgmt/Invest Gen | Cash Mgmt/Invest Fund | Cash/Invest Olthr Fnds |
|-----------------------|----------------------|-----------------------|------------------------|
| 4-H 395/5850          | 0                    | 0                     | 105                    |
| Debt Service 400/5855 | 0                    | 0                     | 292                    |
| Bond & UAL 405/5860   | 0                    | 0                     | 203                    |
| DK 5 505/6305         | 0                    | 0                     | 39                     |
| DK 11 511/6311        | 0                    | 0                     | 14                     |
| DK 14 514/6314        | 0                    | 0                     | 6                      |
| All Other             | 0                    | 0                     | 0                      |
| Direct Billed         | 0                    | 0                     | 0                      |
| Total                 | 7,377                | 14,754                | 14,754                 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .2 - Costs To Be Allocated  
For Department Info Sysyms 1650

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,363,256      |                |           | 1,363,256 |
| Equip Use Charge                      | 17,697         |                | 17,697    |           |
| Bd of Comm 1100                       | 3,088          | 3,045          | 6,133     |           |
| Cnty Admin 1120                       | 19,610         | 4,739          | 24,349    |           |
| Employee Relations 1125               | 17,700         | 3,315          | 21,015    |           |
| Cnty Counsel 1300                     | 1,712          | 109            | 1,821     |           |
| Finance & Treasury 1625               | 14,996         | 4,231          | 19,227    |           |
| Info Sysyms 1650                      |                | 22,024         | 22,024    |           |
| Building & Grounds 1790               |                | 17,585         | 17,585    |           |
| Dues & Assessments 1990               |                | 2,374          | 2,374     |           |
| Total Allocated Additions:            | 74,803         | 57,422         | 132,225   | 132,225   |
| Total To Be Allocated:                | 1,438,059      | 57,422         |           | 1,495,481 |



**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Info Sys'tms 1650**

Clatsop County Full Cost for FY 23-24  
 2024 2024      Version 1.0196-1

|                                        | Total     | General & Admin | Network Support | Client/Server Support |
|----------------------------------------|-----------|-----------------|-----------------|-----------------------|
| <b>Wages &amp; Benefits</b>            |           |                 |                 |                       |
| Salaries                               | 799,903   | 0               | 439,947         | 359,956               |
| Fringe Benefits                        | 361,587   | 0               | 198,873         | 162,714               |
| <b>Other Expense &amp; Cost</b>        |           |                 |                 |                       |
| Software Maint                         | 78,219    | 0               | 78,219          | 0                     |
| PC Equip                               | 91,157    | 0               | 91,157          | 0                     |
| Contractual Tech Dev                   | 3,800     | 0               | 3,800           | 0                     |
| Materials & Supplies                   | 28,590    | 0               | 15,724          | 12,866                |
| <b>Departmental Totals</b>             |           |                 |                 |                       |
| Total Expenditures                     | 1,363,256 | 0               | 827,720         | 535,536               |
| <b>Deductions</b>                      |           |                 |                 |                       |
| Total Deductions                       | 0         | 0               | 0               | 0                     |
| <b>Functional Cost</b>                 |           |                 |                 |                       |
| Allocation Step 1                      | 1,363,256 | 0               | 827,720         | 535,536               |
| Inbound- All Others                    | 74,803    | 74,803          | 0               | 0                     |
| Reallocate Admin Costs                 | ( 74,803) | ( 74,803)       | 45,418          | 29,385                |
| 1st Allocation                         | 1,438,059 | 0               | 873,138         | 564,921               |
| Allocation Step 2                      |           |                 |                 |                       |
| Inbound- All Others                    | 57,422    | 57,422          | 0               | 0                     |
| Reallocate Admin Costs                 | ( 57,422) | ( 57,422)       | 34,865          | 22,557                |
| 2nd Allocation                         | 57,422    | 0               | 34,865          | 22,557                |
| <b>Total For 104 Info Sys'tms 1650</b> |           |                 |                 |                       |
| Total Allocated                        | 1,495,481 | 0               | 908,003         | 587,478               |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Info Sys'tms 1650

| Receiving Department         | Total   | Network Support | Client/Server Support |
|------------------------------|---------|-----------------|-----------------------|
| Bd of Comm 1100              | 3,915   | 3,915           | 0                     |
| Cnty Admin 1120              | 34,791  | 23,493          | 11,298                |
| Employee Relations 1125      | 11,746  | 11,746          | 0                     |
| A&T 1150                     | 397,828 | 74,590          | 323,238               |
| Prop Mgmt 1155               | 5,986   | 0               | 5,986                 |
| Elections 1350               | 37,661  | 31,675          | 5,986                 |
| Cnty Clrk Rec 004/1354       | 5,986   | 0               | 5,986                 |
| Records 1355                 | 81,047  | 1,958           | 79,089                |
| Finance & Treasury 1625      | 111,209 | 15,172          | 96,037                |
| Info Sys'tms 1650            | 22,024  | 22,024          | 0                     |
| Building & Grounds 1790      | 18,392  | 18,392          | 0                     |
| Parks Maint 1795             | 4,087   | 4,087           | 0                     |
| Surveyor 1940                | 11,239  | 11,239          | 0                     |
| DA 2160                      | 83,788  | 83,788          | 0                     |
| Shf Supp 2190                | 23,502  | 23,502          | 0                     |
| Shf Criml 2200               | 70,727  | 64,741          | 5,986                 |
| Corrections 2300             | 57,076  | 51,090          | 5,986                 |
| Jail Nurse 2325              | 6,131   | 6,131           | 0                     |
| Juv 2340                     | 20,436  | 20,436          | 0                     |
| Comm Dev 2700                | 46,568  | 28,610          | 17,958                |
| Emer Mgmt 2750               | 44,959  | 44,959          | 0                     |
| Annl Clrk 2800               | 12,261  | 12,261          | 0                     |
| Rd Adm 002/3110              | 28,466  | 22,480          | 5,986                 |
| Rd Maint 002/3120            | 36,785  | 36,785          | 0                     |
| Law Enf 005/2191             | 36,416  | 36,416          | 0                     |
| Child Supp 009/2165          | 8,174   | 8,174           | 0                     |
| Marine Patrol 027/2245       | 4,087   | 4,087           | 0                     |
| Comm Corr 024/2385           | 77,656  | 77,656          | 0                     |
| Hlth 007/4110                | 42,915  | 42,915          | 0                     |
| Tobacco 007/4112             | 6,131   | 6,131           | 0                     |
| Menatl Health Drug & Alcohol | 12,261  | 12,261          | 0                     |
| Babies 007/4133 1st          | 2,044   | 2,044           | 0                     |
| WIC 007/4140                 | 16,349  | 16,349          | 0                     |
| Fmly Pln 007/4160            | 4,087   | 4,087           | 0                     |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Info Sys'tms 1650

| Receiving Department  | Total     | Network Support | Client/Server Support |
|-----------------------|-----------|-----------------|-----------------------|
| 007/4174 OSS          | 18,102    |                 | 11,971                |
| PHEP 007/4170         | 6,131     | 6,131           | 0                     |
| Environ Hlth 007/4175 | 14,305    | 14,305          | 0                     |
| Bldg Cds 036/7165     | 34,451    | 22,480          | 11,971                |
| Fisheries 039/8500    | 14,305    | 14,305          | 0                     |
| Surveyor 120/1941     | 5,109     | 5,109           | 0                     |
| Fair 150/9300         | 12,261    | 12,261          | 0                     |
| Law Lib 230/5810      | 4,087     | 4,087           | 0                     |
| Direct Billed         | 0         | 0               | 0                     |
| Total                 | 1,495,481 | 908,003         | 587,478               |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .2 - Costs To Be Allocated  
For Department Building & Grounds 1790

|                                       | 1st Allocation | 2nd Allocation | Sub-Total | Total     |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: |                |                |           |           |
| Equip Use Charge                      | 1,167,080      |                | 26,985    | 1,167,080 |
| Bd of Comm 1100                       | 26,985         |                | 9,046     |           |
| Only Admin 1120                       | 4,395          | 4,651          | 37,395    |           |
| Employee Relations 1125               | 29,412         | 7,983          | 15,248    |           |
| Only Counsel 1300                     | 12,843         | 2,405          | 9,106     |           |
| Finance & Treasury 1625               | 8,562          | 544            | 34,704    |           |
| Info Sys'tms 1650                     | 27,068         | 7,636          | 18,392    |           |
| Building & Grounds 1790               | 17,619         | 773            | 19,832    |           |
| Dues & Assessments 1990               |                | 19,832         | 1,874     |           |
|                                       |                | 1,874          |           |           |
| Total Allocated Additions:            | 126,884        | 45,698         | 172,582   | 172,582   |
| Total To Be Allocated:                | 1,293,964      | 45,698         |           | 1,339,662 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                             | Total   | General & Admin | MISC EXPENSE | 800 BLDG | CRIMNL JUSTICE |
|-----------------------------|---------|-----------------|--------------|----------|----------------|
| Wages & Benefits            |         |                 |              |          |                |
| Salaries                    | 127,311 | 0               | 127,311      | 0        | 0              |
| Fringe Benefits             | 66,810  | 0               | 66,810       | 0        | 0              |
| Other Expense & Cost        |         |                 |              |          |                |
| Salary-Custodian            | 47,141  | 0               | 0            | 0        | 11,785         |
| Salary-Maint Spvrs          | 82,262  | 0               | 0            | 13,162   | 23,856         |
| Salary-Cap Prj Mgr          | 120,522 | 0               | 0            | 19,284   | 34,950         |
| Benefits-Custodian          | 37,664  | 0               | 0            | 0        | 9,416          |
| Benefits-Maint Spvrs        | 53,581  | 0               | 0            | 8,573    | 15,539         |
| Benefits-Cap Prj Mgr        | 68,661  | 0               | 0            | 10,986   | 19,912         |
| Custodial Serv/Supplies     | 28,090  | 0               | 0            | 0        | 28,090         |
| Custodial Serv/Supp-Jail    | 57,167  | 0               | 0            | 0        | 57,167         |
| Custodial Serv/Supp-800/820 | 66,316  | 0               | 0            | 33,158   | 0              |
| Maint-Boiler                | 5,133   | 0               | 0            | 0        | 3,850          |
| Maint Boiler-800            | 0       | 0               | 0            | 0        | 0              |
| Maint-SIG                   | 13,725  | 0               | 0            | 0        | 0              |
| Maint-SIG A/C               | 0       | 0               | 0            | 0        | 0              |
| Maint-SIG C J               | 28,943  | 0               | 0            | 0        | 28,943         |
| Maint-SIG 800               | 8,225   | 0               | 0            | 0        | 0              |
| Maint-SIG 820               | 10,293  | 0               | 0            | 8,225    | 0              |
| Maint-Elev                  | 5,740   | 0               | 0            | 0        | 0              |
| Maint Elev-800/820          | 6,654   | 0               | 0            | 0        | 2,870          |
| Utilities                   | 35,529  | 0               | 0            | 3,327    | 0              |
| Util-CJ                     | 144,836 | 0               | 0            | 0        | 144,836        |
| Util-A/C                    | 0       | 0               | 0            | 0        | 0              |
| Util-820                    | 20,364  | 0               | 0            | 0        | 0              |
| Util-800                    | 36,163  | 0               | 0            | 36,163   | 0              |
| Util-857                    | 6,378   | 0               | 0            | 0        | 0              |
| Alarms-800/820              | 2,037   | 0               | 0            | 1,018    | 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               | 8,447   | 0               | 0            | 0        | 0              |
| Materials & Supplies        | 79,088  | 0               | 79,088       | 0        | 0              |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

|                                       | Total      | General & Admin | MISC EXPENSE | 800 BLDG | CRIMNL JUSTICE |
|---------------------------------------|------------|-----------------|--------------|----------|----------------|
| Departmental Totals                   |            |                 |              |          |                |
| Total Expenditures                    | 1,167,080  | 0               | 273,209      | 133,896  | 381,214        |
| Deductions                            |            |                 |              |          |                |
| Total Deductions                      | 0          | 0               | 0            | 0        | 0              |
| Functional Cost                       | 1,167,080  | 0               | 273,209      | 133,896  | 381,214        |
| Allocation Step 1                     |            |                 |              |          |                |
| Inbound- All Others                   | 126,884    | 126,884         | 0            | 0        | 0              |
| Reallocate Admin Costs                | ( 126,884) | ( 126,884)      | 29,703       | 14,557   | 41,446         |
| 1st Allocation                        | 1,293,964  | 0               | 302,912      | 148,453  | 422,660        |
| Allocation Step 2                     |            |                 |              |          |                |
| Inbound- All Others                   | 45,698     | 45,698          | 0            | 0        | 0              |
| Reallocate Admin Costs                | ( 45,698)  | ( 45,698)       | 10,698       | 5,243    | 14,927         |
| 2nd Allocation                        | 45,698     | 0               | 10,698       | 5,243    | 14,927         |
| Total For 110 Building & Grounds 1790 | 1,339,662  | 0               | 313,610      | 153,696  | 437,587        |
| Total Allocated                       |            |                 |              |          |                |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
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              | 35,356     | 0                | 0        | 0       |
| Salary-Maint Spvshr         | 4,113          | 20,566     | 12,339           | 0        | 8,226   |
| Salary-Cap Pjt Mgr          | 6,026          | 30,131     | 9,642            | 0        | 12,052  |
| Benefits-Custodian          | 0              | 28,248     | 0                | 0        | 0       |
| Benefits-Maint Spvshr       | 2,679          | 13,395     | 8,037            | 0        | 5,358   |
| Benefits-Cap Pjt Mgr        | 3,433          | 17,165     | 5,493            | 0        | 6,866   |
| Custodial Serv/Supplies     | 0              | 0          | 0                | 0        | 0       |
| Custodial Serv/Supp-Jail    | 0              | 0          | 0                | 0        | 0       |
| Custodial Serv/Supp-800/820 | 0              | 0          | 33,158           | 0        | 0       |
| Maint-Boiler                | 0              | 1,283      | 0                | 0        | 0       |
| Maint-Boiler-800            | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG                   | 0              | 13,725     | 0                | 0        | 0       |
| Maint-SIG A/C               | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG C/J               | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG 800               | 0              | 0          | 0                | 0        | 0       |
| Maint-SIG 820               | 0              | 0          | 10,293           | 0        | 0       |
| Maint-Elev                  | 0              | 0          | 0                | 0        | 0       |
| Maint Elev-800/820          | 0              | 2,870      | 0                | 0        | 0       |
| Utilities                   | 0              | 0          | 3,327            | 0        | 0       |
| Util-C/J                    | 0              | 35,529     | 0                | 0        | 0       |
| Util-A/C                    | 0              | 0          | 0                | 0        | 0       |
| Util-820                    | 0              | 0          | 12,218           | 0        | 0       |
| Util-800                    | 0              | 0          | 0                | 0        | 0       |
| Util-857                    | 0              | 0          | 0                | 0        | 0       |
| Alarms-800/820              | 0              | 0          | 0                | 0        | 6,378   |
| Cust Serv/Supp-A/C          | 0              | 1,019      | 0                | 0        | 0       |
| Cust Serv-857               | 0              | 0          | 0                | 0        | 0       |
| Incinerator                 | 0              | 0          | 0                | 0        | 0       |
| Maint SIG-857               | 0              | 0          | 0                | 0        | 8,447   |
| Materials & Supplies        | 0              | 0          | 0                | 0        | 0       |

## Clatsop County

## Full Cost Allocation Plan for Budget FY 2023-2024

Based on Audited FY 2021-2022

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                    | 16,251         | 198,268    | 95,526           | 0        | 47,327  |
| Deductions                            |                |            |                  |          |         |
| Total Deductions                      | 0              | 0          | 0                | 0        | 0       |
| Functional Cost                       | 16,251         | 198,268    | 95,526           | 0        | 47,327  |
| Allocation Step 1                     |                |            |                  |          |         |
| Inbound- All Others                   | 0              | 0          | 0                | 0        | 0       |
| Reallocate Admin Costs                | 1,767          | 21,556     | 10,385           | 0        | 5,145   |
| 1st Allocation                        | 18,018         | 219,824    | 105,911          | 0        | 52,472  |
| Allocation Step 2                     |                |            |                  |          |         |
| Inbound- All Others                   | 0              | 0          | 0                | 0        | 0       |
| Reallocate Admin Costs                | 636            | 7,763      | 3,740            | 0        | 1,853   |
| 2nd Allocation                        | 636            | 7,763      | 3,740            | 0        | 1,853   |
| Total For 110 Building & Grounds 1790 | 18,654         | 227,587    | 109,651          | 0        | 54,325  |
| Total Allocated                       |                |            |                  |          |         |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
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          | 8,437 |
| Benefits-Custodian          | 0     |
| Benefits-Maint Spvsr        | 0     |
| Benefits-Cap Pjt Mgr        | 4,806 |
| 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                    | 8,146 |
| 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 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Building & Grounds 1790

820-2ND FLR

|                                       |        |
|---------------------------------------|--------|
| Departmental Totals                   |        |
| Total Expenditures                    | 21,389 |
| Deductions                            |        |
| Total Deductions                      | 0      |
| Functional Cost                       | 21,389 |
| Allocation Step 1                     |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 2,325  |
| 1st Allocation                        | 23,714 |
| Allocation Step 2                     |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 838    |
| 2nd Allocation                        | 838    |
| Total For 110 Building & Grounds 1790 |        |
| Total Allocated                       | 24,552 |

Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Building & Grounds 1790

| Receiving Department         | Total   | MISC EXPENSE | 800 BLDG | CRIMNL JUSTICE | ANIMAL CONTROL | COURTHOUSE | 820 BLDG 1ST FLR |
|------------------------------|---------|--------------|----------|----------------|----------------|------------|------------------|
| Cnty Admin 1120              | 37,291  | 8,830        | 28,461   | 0              | 0              | 0          | 0                |
| Employee Relations 1125      | 7,443   | 1,592        | 5,851    | 0              | 0              | 0          | 0                |
| A&T 1150                     | 36,960  | 18,383       | 0        | 0              | 0              | 0          | 0                |
| Prop Mgmt 1155               | 821     | 408          | 0        | 0              | 0              | 0          | 0                |
| Cnty Counsel 1300            | 5,660   | 2,640        | 3,020    | 0              | 0              | 0          | 0                |
| Elections 1350               | 11,066  | 5,504        | 0        | 0              | 0              | 0          | 0                |
| Cnty Clerk Rec 004/1354      | 4,582   | 805          | 0        | 0              | 0              | 0          | 0                |
| Finance & Treasury 1625      | 23,022  | 5,787        | 17,235   | 0              | 0              | 0          | 0                |
| Info Systms 1650             | 17,585  | 3,866        | 13,719   | 0              | 0              | 0          | 0                |
| Building & Grounds 1790      | 19,832  | 4,715        | 5,394    | 0              | 0              | 9,723      | 0                |
| DA 2160                      | 71,166  | 20,746       | 0        | 0              | 0              | 50,420     | 0                |
| Shf Supp 2190                | 2,543   | 2,543        | 0        | 0              | 0              | 0          | 0                |
| Shf Crmnl 2200               | 31,303  | 7,374        | 0        | 23,929         | 0              | 0          | 0                |
| Corrections 2300             | 414,623 | 80,190       | 0        | 334,433        | 0              | 0          | 0                |
| Juv 2340                     | 38,368  | 9,166        | 29,202   | 0              | 0              | 0          | 0                |
| Comm Dev 2700                | 33,482  | 8,883        | 24,599   | 0              | 0              | 0          | 0                |
| Emer Mgmt 2750               | 2,137   | 2,137        | 0        | 0              | 0              | 0          | 0                |
| Annl Ctr 2800                | 33,845  | 15,191       | 0        | 0              | 18,654         | 0          | 0                |
| Law Enf 005/2191             | 45,116  | 6,530        | 0        | 38,586         | 0              | 0          | 0                |
| Child Supp 009/2165          | 9,168   | 2,131        | 7,037    | 0              | 0              | 0          | 0                |
| Comm Corr 024/2385           | 40,639  | 0            | 0        | 40,639         | 0              | 0          | 0                |
| Hlth 007/4110                | 41,249  | 6,125        | 0        | 0              | 0              | 0          | 35,124           |
| Tobacco 007/4112             | 2,412   | 149          | 0        | 0              | 0              | 0          | 2,263            |
| Mntl Hlth 033/7152           | 851     | 0            | 851      | 0              | 0              | 0          | 0                |
| Menatl Health Drug & Alcohol | 3,586   | 920          | 1,265    | 0              | 0              | 0          | 1,401            |
| Immuniz 007/4129             | 902     | 0            | 0        | 0              | 0              | 0          | 902              |
| Mat/Child 007/4130           | 2,816   | 322          | 0        | 0              | 0              | 0          | 2,494            |
| Babies 007/4133 1st          | 2,192   | 255          | 0        | 0              | 0              | 0          | 1,937            |
| WIC 007/4140                 | 23,847  | 3,628        | 0        | 0              | 0              | 0          | 20,219           |
| Fmly Pln 007/4160            | 29,618  | 5,658        | 0        | 0              | 0              | 0          | 23,960           |
| Chronic Disease 007/4168     | 2,494   | 0            | 0        | 0              | 0              | 0          | 2,494            |
| 007/4169 HHW                 | 652     | 0            | 0        | 0              | 0              | 0          | 652              |
| 007/4174 OSS                 | 4,604   | 0            | 0        | 0              | 0              | 0          | 4,604            |
| PHEP 007/4170                | 1,822   | 747          | 0        | 0              | 0              | 0          | 1,075            |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds 1790**

| Receiving Department  | Total            | MISC EXPENSE   | 800 BLDG       | CRIMNL JUSTICE | ANIMAL CONTROL | COURTHOUSE     | 820 BLDG 1ST FLR |
|-----------------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Environ Hlth 007/4175 | 12,848           | 322            | 0              | 0              | 0              | 0              | 12,526           |
| Bldg Cds 036/7165     | 21,150           | 4,088          | 17,062         | 0              | 0              | 0              | 0                |
| Law Lib 230/5810      | 5,885            | 1,442          | 0              | 0              | 0              | 4,443          | 0                |
| Courts                | 223,325          | 65,103         | 0              | 0              | 0              | 158,222        | 0                |
| Tenants               | 5,326            | 5,326          | 0              | 0              | 0              | 0              | 0                |
| All Other             | 67,431           | 12,104         | 0              | 0              | 0              | 4,779          | 0                |
| Direct Billed         | 0                | 0              | 0              | 0              | 0              | 0              | 0                |
| <b>Total</b>          | <b>1,339,662</b> | <b>313,610</b> | <b>153,696</b> | <b>437,587</b> | <b>18,654</b>  | <b>227,587</b> | <b>109,651</b>   |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds 1790**

| Receiving Department         | OLD JAIL | OLD HHS | 820-2ND FLR |
|------------------------------|----------|---------|-------------|
| Enty Admin 1120              | 0        | 0       | 0           |
| Employee Relations 1125      | 0        | 0       | 0           |
| A&T 1150                     | 0        | 0       | 18,577      |
| Prop Mgmt 1155               | 0        | 0       | 413         |
| Enty Counsel 1300            | 0        | 0       | 0           |
| Elections 1350               | 0        | 0       | 5,562       |
| Enty Clrk Rec 004/1354       | 0        | 3,777   | 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 Crtl 2800               | 0        | 0       | 0           |
| Law Enf 005/2191             | 0        | 0       | 0           |
| Child Supp 009/2165          | 0        | 0       | 0           |
| Comm Corr 024/2385           | 0        | 0       | 0           |
| Hlth 007/4110                | 0        | 0       | 0           |
| Tobacco 007/4112             | 0        | 0       | 0           |
| Mntl Hlth 033/7152           | 0        | 0       | 0           |
| Menatl Health Drug & Alcohol | 0        | 0       | 0           |
| Immuniz 007/4129             | 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           |
| Chronic Disease 007/4168     | 0        | 0       | 0           |
| 007/4169 HHW                 | 0        | 0       | 0           |
| 007/4174 OSS                 | 0        | 0       | 0           |
| PHEP 007/4170                | 0        | 0       | 0           |

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Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .5 - Allocation Summary  
For Department Building & Grounds 1790

| Receiving Department  | OLD JAIL | OLD HHS | 820-2ND FLR |
|-----------------------|----------|---------|-------------|
| 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           |
| All Other             | 0        | 50,548  | 0           |
| Direct Billed         | 0        | 0       | 0           |
| Total                 | 0        | 54,325  | 24,552      |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Dues & Assessments 1990**

|                                              | 1st Allocation | 2nd Allocation | Sub-Total | Total  |
|----------------------------------------------|----------------|----------------|-----------|--------|
| <b>Expenditures Per Financial Statement:</b> |                |                |           |        |
| Cnty Admin 1120                              | 86,954         |                |           | 86,954 |
| Finance & Treasury 1625                      | 1,727          | 375            | 2,102     |        |
| Dues & Assessments 1990                      | 4,521          | 1,283          | 5,804     |        |
|                                              |                | 555            | 555       |        |
| <b>Total Allocated Additions:</b>            | 6,248          | 2,213          | 8,461     | 8,461  |
| <b>Total To Be Allocated:</b>                | 93,202         | 2,213          |           | 95,415 |
|                                              |                |                |           |        |
|                                              |                |                |           |        |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Dues & Assessments 1990**

|                                                  | Total    | General & Admin | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES |
|--------------------------------------------------|----------|-----------------|-------------|-------------|-----------------|
| <b>Other Expense &amp; Cost</b>                  |          |                 |             |             |                 |
| Insurance                                        | 0        | 0               | 0           | 0           | 0               |
| Membership/Fees                                  | 33,554   | 0               | 0           | 0           | 33,554          |
| Audit                                            | 53,400   | 0               | 0           | 0           | 0               |
| <b>Departmental Totals</b>                       |          |                 |             |             |                 |
| Total Expenditures                               | 86,954   | 0               | 0           | 0           | 33,554          |
| <b>Deductions</b>                                |          |                 |             |             |                 |
| Total Deductions                                 | 0        | 0               | 0           | 0           | 0               |
| <b>Functional Cost</b>                           |          |                 |             |             |                 |
| Allocation Step 1                                | 86,954   | 0               | 0           | 0           | 33,554          |
| Inbound- All Others                              | 6,248    | 6,248           | 0           | 0           | 0               |
| Reallocate Admin Costs                           | ( 6,248) | ( 6,248)        | 0           | 0           | 2,411           |
| 1st Allocation                                   | 93,202   | 0               | 0           | 0           | 35,965          |
| Allocation Step 2                                |          |                 |             |             |                 |
| Inbound- All Others                              | 2,213    | 2,213           | 0           | 0           | 0               |
| Reallocate Admin Costs                           | ( 2,213) | ( 2,213)        | 0           | 0           | 854             |
| 2nd Allocation                                   | 2,213    | 0               | 0           | 0           | 854             |
| <b>Total For 130 Dues &amp; Assessments 1990</b> |          |                 |             |             |                 |
| Total Allocated                                  | 95,415   | 0               | 0           | 0           | 36,819          |



Clatsop County  
Full Cost Allocation Plan for Budget FY 2023-2024  
Based on Audited FY 2021-2022  
Schedule .3 - Costs Allocated By Activity  
For Department Dues & Assessments 1990

AUDIT & ACCTG

|                                       |        |
|---------------------------------------|--------|
| Other Expense & Cost                  |        |
| Insurance                             | 0      |
| Membership/Fees                       | 0      |
| Audit                                 | 53,400 |
| Departmental Totals                   |        |
| Total Expenditures                    | 53,400 |
| Deductions                            |        |
| Total Deductions                      | 0      |
| Functional Cost                       | 53,400 |
| Allocation Step 1                     |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 3,837  |
| 1st Allocation                        | 57,237 |
| Allocation Step 2                     |        |
| Inbound- All Others                   | 0      |
| Reallocate Admin Costs                | 1,359  |
| 2nd Allocation                        | 1,359  |
| Total For 130 Dues & Assessments 1990 |        |
| Total Allocated                       | 58,596 |

**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**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         | 92    | 0           | 0           | 0               | 92            |
| BOPTA 1105              | 80    | 0           | 0           | 49              | 31            |
| County Tourism 1110     | 245   | 0           | 0           | 99              | 146           |
| Cnty Admin 1120         | 1,808 | 0           | 0           | 994             | 814           |
| Employee Relations 1125 | 838   | 0           | 0           | 411             | 427           |
| A&T 1150                | 3,628 | 0           | 0           | 2,155           | 1,473         |
| Prop Mgmt 1155          | 109   | 0           | 0           | 71              | 38            |
| Elections 1350          | 766   | 0           | 0           | 422             | 344           |
| Cnty Clrk Rec 004/1354  | 8     | 0           | 0           | 0               | 8             |
| Records 1355            | 376   | 0           | 0           | 226             | 150           |
| Finance & Treasury 1625 | 1,094 | 0           | 0           | 617             | 477           |
| Info Syslms 1650        | 2,374 | 0           | 0           | 1,234           | 1,140         |
| Building & Grounds 1790 | 1,874 | 0           | 0           | 896             | 978           |
| Parks Maint 1795        | 652   | 0           | 0           | 378             | 274           |
| Surveyor 1940           | 495   | 0           | 0           | 274             | 221           |
| Dues & Assessments 1990 | 555   | 0           | 0           | 0               | 555           |
| DA 2160                 | 4,125 | 0           | 0           | 2,529           | 1,596         |
| Juv Crm Prev 020/2170   | 73    | 0           | 0           | 48              | 25            |
| Shf Supp 2190           | 1,790 | 0           | 0           | 1,127           | 663           |
| Shf Crmnl 2200          | 7,514 | 0           | 0           | 3,578           | 3,936         |
| Corrections 2300        | 8,711 | 0           | 0           | 5,214           | 3,497         |
| Jail Nurse 2325         | 1,092 | 0           | 0           | 564             | 528           |
| Juv 2340                | 1,627 | 0           | 0           | 891             | 736           |
| Comm Dev 2700           | 1,330 | 0           | 0           | 774             | 556           |
| Code Compliance 2710    | 577   | 0           | 0           | 331             | 246           |
| Emer Mgmt 2750          | 686   | 0           | 0           | 422             | 264           |
| Animl Ctrl 2800         | 1,061 | 0           | 0           | 634             | 427           |
| Medical Examiner 2180   | 335   | 0           | 0           | 185             | 150           |
| Rd Adm 002/3110         | 1,711 | 0           | 0           | 887             | 824           |
| Rd Maint 002/3120       | 8,512 | 0           | 0           | 3,655           | 4,857         |
| Anml Enhmnt 235/2810    | 29    | 0           | 0           | 0               | 29            |
| Law Enf 005/2191        | 2,664 | 0           | 0           | 0               | 2,664         |
| Child Supp 009/2165     | 497   | 0           | 0           | 297             | 200           |
| Marine Patrol 027/2245  | 397   | 0           | 0           | 212             | 185           |

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## Clatsop County

Clatsop County Full Cost for FY 23-24  
2024 2024 Version 1.0196-1

## Full Cost Allocation Plan for Budget FY 2023-2024

## Based on Audited FY 2021-2022

## Schedule .5 - Allocation Summary

## For Department Dues &amp; Assessments 1990

| Receiving Department         | Total  | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES | AUDIT & ACCTG |
|------------------------------|--------|-------------|-------------|-----------------|---------------|
| Comm Corr 024/2385           | 4,155  | 0           | 0           | 1,986           | 2,169         |
| Hlth 007/4110                | 1,903  | 0           | 0           | 1,008           | 895           |
| Tobacco 007/4112             | 384    | 0           | 0           | 274             | 110           |
| Mntl Hlth 033/7152           | 1,836  | 0           | 0           | 28              | 1,808         |
| Menatl Health Drug & Alcohol | 295    | 0           | 0           | 159             | 136           |
| Immuniz 007/4129             | 128    | 0           | 0           | 71              | 57            |
| Babies 007/4133 1st          | 352    | 0           | 0           | 212             | 140           |
| WIC 007/4140                 | 521    | 0           | 0           | 321             | 200           |
| Fmly Pln 007/4160            | 336    | 0           | 0           | 183             | 153           |
| Chronic Disease 007/4168     | 456    | 0           | 0           | 223             | 233           |
| 007/4169 HHW                 | 193    | 0           | 0           | 42              | 151           |
| 007/4174 OSS                 | 418    | 0           | 0           | 254             | 164           |
| PHEP 007/4170                | 524    | 0           | 0           | 141             | 383           |
| Environ Hlth 007/4175        | 674    | 0           | 0           | 451             | 223           |
| Bldg Cds 036/7165            | 1,456  | 0           | 0           | 725             | 731           |
| Fisheries 039/8500           | 1,489  | 0           | 0           | 871             | 618           |
| American Rescue 090/2006     | 942    | 0           | 0           | 0               | 942           |
| Spec Proj 100/2000           | 17,881 | 0           | 0           | 0               | 17,881        |
| Eq Rplc 102/2001             | 142    | 0           | 0           | 141             | 1             |
| Ins Res 105/2105             | 24     | 0           | 0           | 0               | 24            |
| Surveyor 120/1941            | 85     | 0           | 0           | 35              | 50            |
| Fair 150/9300                | 1,165  | 0           | 0           | 422             | 743           |
| Cld Cst-Med 205/5705         | 33     | 0           | 0           | 7               | 26            |
| Video Lot 206/5710           | 73     | 0           | 0           | 0               | 73            |
| Cltse Sec 209/5720           | 63     | 0           | 0           | 0               | 63            |
| Bike Pt 225/5805             | 69     | 0           | 0           | 0               | 69            |
| Law Lib 230/5810             | 18     | 0           | 0           | 0               | 18            |
| Parks 240/5815               | 27     | 0           | 0           | 0               | 27            |
| Rd Dist 1 300/5825           | 2      | 0           | 0           | 0               | 2             |
| Tmbr Enf 305/5828            | 148    | 0           | 0           | 0               | 148           |
| Ind Rev Fnd 325/5836         | 31     | 0           | 0           | 0               | 31            |
| Wspt Swr 385/5845            | 119    | 0           | 0           | 0               | 119           |
| Wspt Eq Rplc 386/5846        | 5      | 0           | 0           | 0               | 5             |
| 4-H 395/5850                 | 362    | 0           | 0           | 0               | 362           |

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**Clatsop County**  
**Full Cost Allocation Plan for Budget FY 2023-2024**  
**Based on Audited FY 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department Dues & Assessments 1990**

| Receiving Department  | Total  | INSURANCE-A | INSURANCE-B | MBR, FEES, DUES | AUDIT & ACCTG |
|-----------------------|--------|-------------|-------------|-----------------|---------------|
| Debt Service 400/5855 | 1,289  | 0           | 0           | 0               | 1,289         |
| DK 5 505/6305         | 1      | 0           | 0           | 0               | 1             |
| All Other             | 91     | 0           | 0           | 91              | 0             |
| Direct Billed         | 0      | 0           | 0           | 0               | 0             |
| Total                 | 95,415 | 0           | 0           | 36,819          | 58,596        |