



BUDGET & FINANCE

MEMORANDUM

To: Department Directors

From: Aaron BeMiller

Cc: Monica Steele

Date: January 24, 2014

Subject: Indirect Cost Plan 2014-2015

As you look at your indirect costs for the 2014-15 fiscal year, it is important to note that indirect costs are real costs to the County and the allocation of these costs to the funds utilizing these services is a necessary practice to illustrate the true cost of programs. The total program cost is not only important within the County, but is our fiduciary and ethical duty to represent true cost accounting to the public.

The County's indirect cost plan includes the amounts to be budgeted in your 2014-15 budgets. Each indirect cost packet comes with the allocation plan comparison and allocation unit comparison, table of contents, summary of total costs per department, and the cost plan detail. The cost plan uses the term "Central Service" department to refer to the County's overhead departments and the term "Grantee Department" to refer to the receiving departments. The County's cost plan has 11 central service departments; Equipment Use Charge, Board of Commissioners, County Administrator, Employee Relations, County Counsel, Public Information Officer, Finance & Treasury, Information Systems, Records, Building & Grounds and Miscellaneous. All other departments are referred to as "Grantee Departments". Below is a detailed list of items included in the packet.

Allocation Plan Comparison: Details out the 2014-15 indirect cost amounts per department and compares them to the prior year amounts. This year for informational purposes only we have included the indirect costs for all General Fund departments. In addition the plan comparison includes an additional report that does a two-year comparison based on central service department allocation units per department. This report is helpful when analyzing why your department indirect cost increased or decreased.

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

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

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

Detail of Allocated Costs: Displays how each Central Service department allocated its costs, both direct and incoming.

Summary of Allocation Basis: Provides a summary of the allocation basis used in the plan.

Cost Plan Detail: Includes all the allocation detail and shows the calculations for each department cost.

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

Thank you

Clatsop County Indirect Cost
Allocation Plan Comparison
Budget Fiscal Year: 2014-15
Revised by: Monica Steele 1/16/2014

Fund	Dept	Dept. Name	Rounded	2014-2015	Rounded	Variance	
			2013-2014		2014-2015	Amount	Percentage
002	3110	Road Admin.	60,000	68,148	68,100	8,100	13.5%
002	3120	Road Maint.	181,600	193,854	193,900	12,300	6.8%
004	1354	County Clerk	4,900	4,942	4,900	-	0.0%
005	2191	Rural Law Enforcement	74,800	71,355	71,400	(3,400)	-4.5%
007	4110	Health Department*	91,000	93,442	93,400	2,400	2.6%
007	4112	Tobacco*	8,700	6,622	6,600	(2,100)	-24.1%
007	4129	Immunization Action*	700	949	900	200	28.6%
007	4130	Maternal & Child Health*	6,800	6,651	6,700	(100)	-1.5%
007	4133	Babies First*	4,600	4,518	4,500	(100)	-2.2%
007	4140	WIC Program*	55,400	54,119	54,100	(1,300)	-2.3%
007	4160	Family Planning*	50,600	50,999	51,000	400	0.8%
007	4170	Emergency Preparedness*	11,600	11,286	11,300	(300)	-2.6%
007	4175	Environmental Health*	19,900	19,451	19,500	(400)	-2.0%
009	2165	Child Support*	24,300	24,626	24,600	300	1.2%
018	2175	Juvenile Detention Center	45,100	-	-	(45,100)	-100.0%
020	2170	Juvenile Crime Prevention*	6,300	7,770	7,800	1,500	23.8%
024	2385	Parole & Probation	77,700	61,938	61,900	(15,800)	-20.3%
027	2245	Marine Patrol*	14,000	14,407	14,400	400	2.9%
030	7145	Gambling/Drug Task Force*	19,200	17,024	17,000	(2,200)	-11.5%
033	7152	Mental Health Grant* (1)	2,400	2,500	2,500	100	4.2%
033	7156	Drug & Alcohol Prevention*	22,000	20,210	20,200	(1,800)	-8.2%
036	7165	Building Codes	59,000	59,985	60,000	1,000	1.7%
039	8500	Clatsop County Fisheries*	40,600	41,954	42,000	1,400	3.4%
100	2000	Special Projects	25,300	11,894	11,900	(13,400)	-53.0%
102	2001	Equipment Replacement	200	153	200	-	0.0%
105	2105	Insurance Reserve	600	889	900	300	50.0%
120	1941	Surveyor-Land Corner	7,500	10,231	10,200	2,700	36.0%
140	9100	Jail Commissary Fund	4,500	1,040	1,000	(3,500)	-77.8%
150	9300	General Fair Operation	30,800	31,472	31,500	700	2.3%
205	5705	Child Custody-Mediation	1,400	1,352	1,400	-	0.0%
206	5710	Video Lottery	700	612	600	(100)	-14.3%
208	5715	Liquor Enforcement	100	-	-	(100)	-100.0%
209	5720	Courthouse Security	500	697	700	200	40.0%
225	5805	Bike Paths	100	99	100	-	0.0%
230	5810	Law Library	14,400	14,288	14,300	(100)	-0.7%
235	2810	Animal Enhancement #	-	-	-	-	0.0%
240	5815	Park & Land Acquisition	900	1,017	1,000	100	11.1%
300	5825	Road Dist. 1	3,400	201	200	(3,200)	-94.1%
305	5828	State Timber Enforcement	1,300	1,222	1,200	(100)	-7.7%
325	5836	Industrial Revolving Fund	2,300	3,949	3,900	1,600	69.6%
385	5845	Westport Sewer	6,000	4,333	4,300	(1,700)	-28.3%
386	5846	Westport Sewer Equip. Repl.	300	159	200	(100)	-33.3%
395	5850	CC 4-H & Extension	35,500	38,276	38,300	2,800	7.9%
Grand Total			1,017,000	958,634	958,600	(58,400)	-5.7%

* OMB A-87 Plan

Clatsop County Indirect Cost
Allocation Plan Comparison
Budget Fiscal Year: 2014-15
Revised by: Monica Steele 1/16/2014

Fund	Dept	Dept. Name	Rounded		Rounded	Variance	
			2013-2014	2014-2015	2014-2015	Amount	Percentage
001	1100	Board of Commissioners	78,600	70696	70,700	(7,900)	-10.1%
001	1105	BOPTA	3,800	3943	3,900	100	2.6%
001	1120	County Manager	110,200	90707	90,700	(19,500)	-17.7%
001	1125	Human Resources	28,700	27320	27,300	(1,400)	-4.9%
001	1150	Assessment & Taxation	371,600	328286	328,300	(43,300)	-11.7%
001	1155	Property Management	33,600	21237	21,200	(12,400)	-36.9%
001	1300	County Counsel	14,700	10104	10,100	(4,600)	-31.3%
001	1350	Clerk Admin & Elections	66,600	67214	67,200	600	0.9%
001	1355	Clerk Records	32,300	20951	21,000	(11,300)	-35.0%
001	1625	Budget & Finance	98,700	93041	93,000	(5,700)	-5.8%
001	1650	Information Systems	45,700	46735	46,700	1,000	2.2%
001	1790	Buildings & Grounds	60,100	56719	56,700	(3,400)	-5.7%
001	1795	Parks	23,500	19600	19,600	(3,900)	-16.6%
001	1940	Surveyor	22,600	16904	16,900	(5,700)	-25.2%
001	1990	Dues & Special Assessments	4,500	7744	7,700	3,200	71.1%
001	2160	District Attorney	207,900	206246	206,200	(1,700)	-0.8%
001	2180	Medical Examiner	2,600	2607	2,600	-	0.0%
001	2190	Sheriff Support Division	50,900	62788	62,800	11,900	23.4%
001	2200	Sheriff Criminal Division	219,600	215070	215,100	(4,500)	-2.0%
001	2300	Corrections	504,300	498375	498,400	(5,900)	-1.2%
001	2325	Jail Nurse	17,700	16396	16,400	(1,300)	-7.3%
001	2340	Juvenile Department	80,300	93251	93,300	13,000	16.2%
001	2350	Work Crew	13,700	13412	13,400	(300)	-2.2%
001	2700	Planning	229,900	193814	193,800	(36,100)	-15.7%
001	2750	Emergency Management	61,200	52907	52,900	(8,300)	-13.6%
001	2800	Animal Control	100,700	101963	102,000	1,300	1.3%
Grand Total			2,484,000	2,338,030	2,337,900	(146,100)	-5.9%