Consent Agenda

JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA REQUEST

TO: Mark McCauley, County Administrator

FROM: Judy Shepherd, Finance Manager
On behalf of Rose Ann Carroll, Auditor

DATE: December 12, 2022

RE: **Adoption of the Jefferson County Indirect Cost Allocation Plan for 2023**

STATEMENT OF ISSUE:

The Jefferson County Cost Allocation Plan for Indirect Cost for the fiscal year ending December 31, 2023 has been completed and is being presented for approval.

FISCAL IMPACT:

The proposed Jefferson County Cost Allocation Plan will allow Public Works to pay the General Fund $233,309 for their indirect cost allocation.

RECOMMENDATION:

Approve proposed Jefferson County Indirect Cost Allocation Plan and sign attached resolution.

REVIEWED BY:

Mark McCauley, County Administrator Date 12/16/22

STATE OF WASHINGTON
County of Jefferson

In the Matter of Adopting the
Simplified Indirect Cost Allocation Plan
for Year Ending December 31, 2023

RESOLUTION NO ________

WHEREAS, the General Fund provides services to various funds, departments, agencies, districts and municipal organizations in Jefferson County; and,

WHEREAS, Jefferson County, through its various departments and offices receives monies through grants from State and Federal sources; and,

WHEREAS, Jefferson County has developed a cost allocation plan to identify indirect General Fund costs allocable to various County departments, agencies, districts and municipal corporations;

NOW, THEREFORE, BE IT RESOLVED, the ***"Jefferson County Simplified Indirect Cost Allocation Plan for Year Ending December 31, 2023"*** be adopted with Countywide Indirect Services allocated per the attached Cost Allocation Plan.

BE IT FURTHER RESOLVED, that each department shall use the Plan as the basis for determining overhead costs for State and Federal grant reimbursements, and services provided to other agencies, districts and municipal corporations.

***APPROVED AND ADOPTED* this ______ day of ______________, 2022.**

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

____
Heidi Eisenhour, Chair

____
Greg Brotherton, Member

ATTEST:

____
Kate Dean, Member

Carolyn Gallaway, CMC
Deputy Clerk of the Board

Certification

JEFFERSON COUNTY

SIMPLIFIED INDIRECT COST ALLOCATION PLAN

FOR YEAR ENDING DECEMBER 31, 2023

PORT TOWNSEND, WASHINGTON

I hereby certify that the information contained in the attached Jefferson County Simplified Indirect Cost Allocation Plan and Indirect Cost Proposal, to be used during the fiscal year ending December 31, 2023, complies with the Office of Management and Budget and 2 CFR 200, Subpart E, "Cost Principles" and uses the implementing instructions contained in the Guide ASMB C-10 published by the U.S. Department of Health and Human Services. It was prepared using actual costs for fiscal year 2021.

I further certify: (1) that no costs other than those incurred by the grantee/contractor or allocated to the grantee/contractor via an approved central service cost allocation plan were included in its indirect cost pool as finally accepted, and that such incurred costs are legal obligations of the grantee/contractor and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent accounting treatment, and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rate(s) agreed to herein is not subsequently found to be materially inaccurate.

______________________________ Heidi Eisenhour, Chair Jefferson County Commissioners	____________________ Date
______________________________ Rose Ann Carroll Jefferson County Auditor	____________________ Date

Jefferson County
Simplified Indirect Cost Allocation Plan
For Year Ending December 31, 2023

Jefferson County is required to adopt an Indirect Cost Allocation Plan per federal regulations, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirement for Federal Awards (Uniform Guidance).

The Jefferson County Auditor's Simplified Indirect Cost Allocation Plan allocates costs for accounting, payroll, county administration, treasurer, and building depreciation. The simplified format provides an allocation plan that is easy to comprehend, transparent and allocates costs in a fair and equitable manner.

The costs shown for each county fund/department are the total of 2021 actual expenditures including salaries and benefits. The calculation for the indirect cost rate is the total indirect cost divided by total direct salaries. This is a general accounting principle when calculating indirect because direct salaries are consistent throughout the funds/departments.

There are two sections of the Simplified Indirect Cost Allocation Plan:

1) Countywide Indirect Services – these are activities in the county that serve the county government.

2) Indirect Costs Associated with Direct Services – these are direct services in the county that serve the citizens of the county and identifiable indirect costs serving the county government.

Column Definitions:

Total Costs – total costs in the general ledger financial statements.

Excluded Costs – specific costs that are already recovered by billing or other means. This is for Indirect Costs or Direct Salaries/Other Costs.

Unallowable – specific costs that are defined by the Uniform Guidance for which federal funds cannot be used.

Additional Costs – specific costs that are not identified in general ledger accounting because the County uses the cash basis of accounting.

Indirect Cost – costs that have been identified as serving county government.

Direct Salaries – salaries and wages identified as serving the citizens of the county.

Benefits/Other Direct Costs – costs associated with personnel benefits and operating costs serving the citizens of the county.

Audited Financial Statements

Jefferson County is audited annually by the State Auditor's Office. At the time of publishing, the 2021 Annual Report Audit by the State Auditor's office is still in progress.

The full financial report and federal single audit report will be available on the State Auditor's website, www.sao.gov.

Countywide Indirect Services

Fund	Department	Sub-department	Total Costs	Excluded Costs	Unallowable	Additional Cost	Indirect Cost	Direct Salaries	Benefits/Other Direct Costs
001-020	Auditor	Accounting	120,139				120,139		
		Accounts Payable	95,114	(20,936)	(12,092)		62,086		
		Payroll	104,633	(23,029)			81,604		
001-059	County Administrator	Administration	339,878	(60,747)			238,648	24,500	15,983
		Human Resources	185,942	(29,250)			156,692		
001-062	Civil Service Commission	Civil Service Commission	3,113				3,113		
001-250	Treasurer	Treasurer	495,499	(29,312)			184,321	135,031	146,836
183 (507)	Facilities Management	Facilities Management	618,621	(618,621)			-		
501	Equiupment Rental	Equipment Rental	616,115	(616,115)			-		
506	Information Services	Various	820,666	(820,666)			-		
Various	Depreciation - Building	Courthouse	319,463				319,463		
		Castle Hill	175,073				175,073		
		Correctional Center	217,637				217,637		
	Total Indirect Services		**4,111,894**	**(2,218,677)**	**(12,092)**	**-**	**1,558,775**	**159,531**	**162,819**

Indirect Costs Associated with Direct Services

Fund	Department	Sub-department	Total Costs	Excluded Costs	Unallowable	Additional Cost	Indirect Cost	Direct Salaries	Benefits/Other Direct Costs
001-010	Assessor	Assessor	938,988				-	619,864	319,124
001-020	Auditor	Administration	122,995				-	94,847	33,462
		Vehicle Licensing	289,849				-	191,570	98,279
105	Auditor's O&M	Recording	72,456				-	1,871	70,585
001-021	Elections	Elections	260,430	(134,590)				31,104	94,736
		Voter Registration	80,627	(13,092)				67,535	13,092
001-050	County Clerk	County Clerk	598,252				-	350,322	247,930
106	Courthouse Facilitator	Courthouse Facilitator	5,640				-	4,031	1,609
001-060	Commissioners	Clerk of the Board	254,272	(38,687)			154,862	36,750	23,973
		Commissioners	634,801				-	448,046	186,755
001-061	Board of Equalization	Board of Equalization	26,897				-	20,638	6,259
001-063	Planning Commission	Planning Commission	7,637				-	5,274	2,363
001-067	Emergency Management	Emergency Management	237,095				-	167,863	69,232
001-080	District Court	District Court	879,939				-	596,843	283,096
001-110	Juvenile & Family Court	Juvenile & Family Court	1,069,818				-	467,787	602,031
001-150	Prosecuting Attorney	Civil	554,857	(36,022)			518,835		
		Criminal	736,541					521,455	215,086
		Support Enforcement	60,108				-	43,052	17,056
120	Crime Victims	Crime Victims	93,791				-	69,179	24,612
001-180	Sheriff	Sheriff	7,096,268				-	3,647,780	3,448,488
107	Boating Safety Program	Boating Safety Program	9,902				-	1,737	8,165
001-240	Superior Court	Superior Court	366,980				-	167,443	199,537
001-270	Non-Departmental	Miscellaneous	3,226,956	(165,576)	(1,536,486)		25,509		3,226,956
		Insurance	1,030,133	(357,580)	(162,500)		510,053		
		Human Resources	56,421				56,421		

Jefferson County *Simplified Indirect Cost Allocation* *For Year Ending 2023*

Fund	Department	Sub-department	Total Costs	Excluded Costs	Unallowable	Additional Cost	Indirect Cost	Direct Salaries	Benefits/Other Direct Costs
		Indirect Depts -Facilities/IS Cost Allocation	1,220,151	(1,126,489)			93,662		
108	Cooperative Extension	Cooperative Extension	337,287				-	106,938	230,349
109	Noxious Weed Control Board	Noxious Weed Control Board	187,231				-	76,830	110,400
127	Public Health	Administration	1,631,053				-	1,026,028	605,025
		Environmental Health	1,144,026				-	631,504	512,523
		Community Health	1,975,338				-	887,784	1,087,554
		Developmental Disabilities	524,376				-	69,644	454,731
128	Water Quality	Water Quality	1,156,793				-	458,507	698,287
143	Community Development	Community Development	1,821,626				-	1,026,771	794,855
150	Treasurer's O&M	Foreclosure	50,029				-	10,631	39,398
155	Veteran's Relief Fund	Veteran's Relief Fund	41,973				-	8,753	33,220
174	Parks & Recreation	Parks & Recreation	657,506				-	286,652	370,853
175	Parks Improvement	Parks Improvement	163,766				-	26,466	137,299
180	County Roads	Various	7,621,339				-	2,532,817	5,088,522
185	Flood/Storm Water Management	Flood/Storm Water Management	2,624				-	1,792	832
301	Construction & Renovation	Construction & Renovation	312,461	(2,031)				39,226	271,205
401	Solid Waste	Solid Waste	3,706,517				-	575,735	3,130,782
405	Tri-Area Sewer Fund	Tri-Area Sewer Fund	1,082,974				-	87,439	995,535
	Total Indirect Services Associated with Direct Services		**42,348,721**	**(1,874,067)**	**(1,698,986)**	**-**	**1,359,342**	**15,408,509**	**23,753,795**
	Total Indirect and Direct		**46,460,615**	**(4,092,743)**	**(1,711,078)**	**-**	**2,918,117**	**15,568,040**	**23,916,614**
	Indirect Rate (Total Indirect / Total Salaries)		**18.74%**						

Jefferson County
Simplified Indirect Cost Allocation Plan
For Year Ending December 31, 2023

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Indirect Cost Rate Calculation

Identifiable Indirect Cost =	$2,918,117
Direct Salaries & Wages =	$15,568,040
Countywide Indirect Cost Rate	18.74%
Recommendation	18.24%

The 2023 Cost Allocation Plan based on 2021 Actual Costs has been prepared using the simplified method for cost allocations.

It is recommended that a .5% reduction in the indirect rate be used as the adopted Countywide Indirect Rate. This allows for the possibility of a Grantor not approving the use of a calculation as part of the indirect rate and alleviates possible minor refunds back to a Grantor for revenue received.

This cost allocation considers recovered amounts received as Exclusions, reducing the amount of the indirect costs available for allocation. Also new this year is expenditures related to COVID-19; these expenditures were paid for by grant funds from federal and state governments and are considered recoverable.

Exclusions and Unallowable Costs

Exclusions are areas identified as countywide indirect services and are considered excluded costs due to primarily the recovery of costs. Unallowable costs are identified as costs associated with the serving the community, i.e. contracts. The table below identifies the exclusion and unallowable costs with descriptions and basis used to calculate.

Department/Fund	Description	Basis	Recoverable	Unallowable
Auditor- Accounting	General accounting, budgeting, G/L functions in Auditor's office. *(Exhibit I)*	Total number of warrants process for each dept/fund. (Auditor's Worksheet)	20,936	
Auditor- Payroll	Payroll function in the Auditor's office. *(Exhibit I)*	Number of full-time equivalent personnel in each dept/fund. (Auditor's Worksheet)	23,029	
County Administration	County administration required by Funds for agreements, resolutions, and ordinances.	Number of agreements/resolutions/ordinances submitted.	60,747	
Personnel -HR	Provision of uniform policies, screening, testing, employee training and development, compensation, benefit programs, labor relations cost. *(Exhibit II)*	Number of full-time equivalent personnel in each dept/fund. (Auditor's Worksheet)	29,250	
Treasurer	All deposits and accounts carried in the name of Jeff Co. *(Exhibit IV)*	Total number of revenue transactions processed for each dept/fund. (Treasurer's Worksheet)	29,312	
Clerk of the Board	Cost of administrative support provided to other departments. *(Exhibit VII)*	Total number of agreements, resolutions, contracts approved by the BOCC. (County Admin Worksheet)	38,687	
Prosecuting Attorney	Prosecuting Attorney-Civil legal advisor costs Public Works.	Percentage based on hours for Civil PA.	36,022	
		Total	**237,984**	

Countywide Indirect Services Fully Excluded

Facilities Management	Salaries and Benefits recouped through Central Services Cost Recovery.	Total Salaries & Benefits per Fund	618,621	
Equipment Rental	Salaries and Benefits recouped through Central Services Cost Recovery.	Total Salaries & Benefits per Fund	616,115	
Information Services	Salaries and Benefits recouped through Central Services Cost Recovery.	Total Salaries & Benefits per Fund	820,666	
		Total	**2,055,402**	

Indirect costs Associated with Direct Services - Exclusions

Elections	Costs for elections held in the county are recovered by billing the districts and the state for expenditures related to an election or indirect costs.	The recovered amounts for only reduce the Direct Salaries/Benefits for the calculation of the indirect rate.	134,590	
Voter Registration	Costs shared by the City of Port Townsend are billed annually.	The recovered amounts for only reduce the Direct Salaries/Benefits for the calculation of the indirect rate.	13,092	
		Total	**147,682**	

Department/Fund	Description	Basis	Recoverable	Unallowable
Non-Departmental - Exclusions				
Insurance	Insurance premiums and claims are allocated to funds and recovered.	Property is allocated based on square footage occupied by department. Liability/Cybersecurity is allocated based on total payroll hours by fund.	357,580	
Covid-19	Funded by federal & state grants directly.	Total amount.	165,576	1,536,486
Legal Settlement	One-time legal settlement.	Total amount.		162,500
Indirect Departments-IS Cost Allocation	IS Cost Allocation by General Fund Departments not considered countywide indirect.	Actual costs paid by General Fund departments Auditor, County Administration, Civil Service and Treasurer are deducted from the full General Fund allocation.	1,126,489	
		Total	**1,649,645**	**1,698,986**

Construction & Renovation	Interfund operating rentals and leases.	Directly reflected on the general ledger.	2,031	
Grand Total			**4,092,743**	**1,698,986**

Exhibits

Indirect cost allocations are calculations with explanations that are attached in the following exhibits.

Exhibit I	**Accounting and Payroll**
Exhibit II	**County Administration**
Exhibit III	**Civil Service Commission**
Exhibit IV	**Treasurer**
Exhibit V	**Facilities Management and Information Services**
Exhibit VI	**Depreciation**
Exhibit VII	**Indirect Costs Associated with Direct Services**

EXHIBIT I

A. Auditor – Accounting

The Accounting division within the Auditor's Office is responsible for the Budgeting, Auditing and Accounting for the County and some Junior Taxing Districts (a.k.a. agency funds).

The basis for identifying the indirect costs are the number of checks produced and payroll. Of the total number of checks, the checks were for the departments County Roads, Solid Waste, and Equipment Rental are counted and related expenditures calculated. These departments' costs are identified as recoverable and excluded from the cost allocation.

The Accounting staff audits vouchers and processes accounts payable for Jr. Taxing Districts (agency funds). The allocation of time for these districts is based on 20 hours per month. The associated cost for the districts is considered direct costs and not allowable for cost allocation.

B. Auditor – Payroll

The Payroll division within the Auditor's office is responsible for payroll, payroll taxes, retirement, medical insurance and other benefits. The basis of employee hours paid to Roads, Solid Waste, and Equipment Rental departments are calculated recoverable costs.

001-020-000 & 105 Auditor's Office Breakdown 2023 Cost Allocation - 2021 Actuals

INDIRECT COSTS

Accounting & Payroll

	Total Costs	Indirect Salary	Indirect Benefits	Indirect	Total Indirect	Total Direct	Unallowable Salary	Unallowable Benefits	Unallowable Other
Chief Accountant	79,515.81	58,111.22	21,404.59		79,515.81				
Accountant	9,318.10	5,755.53	1,956.37		7,711.90		1,198.80	407.40	
Chief Deputy Auditor	3,141.76	2,288.64	853.12		3,141.76				
Accounting Expenses	28,163.62			8,840.26	8,840.26	19,323.36			
Total Accounting	**120,139.29**	66,155.39	24,214.08	8,840.26	99,209.73	19,323.36	1,198.80	407.40	-
Accounts Payable	60,820.83	34,638.92	15,696.01		50,334.93		7,216.20	3,269.70	
Auditing Specialist	19,515.23	13,026.26	6,488.97		19,515.23				
Auditing Specialist	8,713.34	5,980.88	2,732.46		8,713.34				
Auditing Specialist	6,064.91	4,319.07	1,745.84		6,064.91				
Total Accounts Payable	**95,114.31**	57,965.13	26,663.28	-	84,628.41		7,216.20	3,269.70	-
Payroll	43,679.42	32,538.64	11,140.78		43,679.42				
Payroll	60,953.62	42,548.14	15,815.05	2,590.43	60,953.62				
Total Payroll	**104,633.04**				104,633.04		-	-	

INDIRECT COST EXCLUSIONS

Accounts Payable	# of Warrants	% of Warrants	Indirect Share
County Total Warrants 2021	*8,432*		
180 Roads	668	7.92%	6,704.43
401-405 Solid Waste	696	8.25%	6,985.46
501 ER&R	722	8.56%	7,246.41
Total Accounting Excluded			**20,936.30**

Payroll	# of Employees	% of Employees	Indirect Share
Total Paid Employees in 2021	*270.88*		
180 Roads	42.11	15.55%	16,265.86
401-405 Solid Waste	10.84	4.00%	4,187.18
501 ER&R	6.67	2.46%	2,576.43
Total Payroll Excluded			**23,029.47**

DIRECT COSTS

Licensing DOL - DIRECT		Direct Salary	Benefits	Other
Chief Deputy Auditor	99,126.17	74,393.50	24,732.67	
Admin Clerk - Lead	65,501.31	47,127.60	18,373.71	
Admin Clerk	57,106.96	38,477.78	18,629.18	
Admin Clerk	29,465.03	20,302.38	9,162.65	
Admin Clerk	17,367.76	11,268.62	6,099.14	
Other Expenses	21,281.42			21,281.42
Total Licensing	**289,848.65**	191,569.88	76,997.35	
Total Administration (Elected)	**122,994.86**	94,847.20	28,147.66	5,314.41
Total Recording	**2,625.34**	1,871.20	754.14	308.79

EXHIBIT II

County Administration

The following employee positions are indirect salaries and benefits and are spread between County Administration, Human Resources, and Clerk of the Board:

County Administrator
Deputy County Administrator
Finance Manager
HR Manager
Administrative Assistants
Clerk of the Board

Included are supplies, training, travel, dues, and other miscellaneous expenditures required to perform these duties. The calculation for Public Service is for the work of county administrator, HR manager to assist departments without an elected official.

2023 Cost Allocation	Based on 2021 Actuals Administrative Costs Breakdown								
		CA		DCA	HRM	EA	DCOB	ES	
		County Admin	Finance Manager	Dep County Admin	HR Mgr/COB	Exec Asst	Dep COB	Exec Secy	
Total Salaries, Benefits, Supplies									
Salary & Benefits		218,729	20,131	25,799	199,718	120,406	95,163	82,922	
Accounting Assistant - Contract				2,807					
Total Salaries and Benefits		218,729	20,131	28,606	199,718	120,406	95,163	82,922	
County Admin. Office Supplies/Services (001-059)		2,788	5,140	1,349					
Commissioners Office Supplies/Services (001-060)		3,618			25	1,807	419	18,284	
				INDIRECT				DIRECT	
County Administration (CA70%/EA100%/DCA 100%/ES 40%/DCOB 13%)								Salaries	Other
Salaries & Benefits		153,110	14,092	28,606		120,406	12,371	24,500	8,669
Supplies		4,484	3,598	1,349		1,807	54		7,314
Total County Administration	339,878	157,594	17,690	29,956	-	122,213	12,426		
Human Resources									
Personnel (CA 10%/ HRM 50%)									
Salary & Benefits		21,873	2,013		99,859				
Supplies		279	514		13				
Public Services (CA 20%/ HRM 15%)									
Salary & Benefits		43,746	4,026		29,958				
Supplies		558	1,028		4				
Total Human Resources	196,288	66,455		-	129,833	-	-		
Clerk of Board (ES 60%/ DCOB 87%/ HRM 35%)									
Salaries & Benefits					69,901		82,791	36,750	13,003
Supplies					9		365		10,970
Total Clerk of the Board	254,272				69,910		83,156	61,250	39,956
Footing check for salaries/benefits/supplies		*224,049*			*199,743*		*95,582*		
Exclusions									
County Administration									
BASIS - Number of Agreements/Resolutions/Ordinances	**Agr**	**Res**		**Ord**	**Total**	**%**	**339,878**		
Total Basis	**342**	**91**		**9**	**442**				
PW	32	19			**51**	11.54%	39,217		
Solid Waste	22	3		1	**26**	5.88%	19,993		
ER&R	2	-		-	**2**	0.45%	1,538		
Total Excluded Costs	**56**	**22**		**1**	**79**	**17.87%**	**60,747**		
Personnel - HR									
BASIS - # of Employees	**379.00**	**% of Empl**		**196,288**					
PW	42.11	11.11%		21,809.20					
Solid Waste	10.84	2.86%		5,614.15					
ER&R	6.67	1.76%		3,454.46					
Total Excluded	59.62	**15.73%**		**30,877.81**					

EXHIBIT III

Civil Service Commission

All the associated costs for this fund/department serve the county government. These are costs associated with hiring employees, including background checks, exams and physical endurance tests required for employment.

Office Supplies	$ 400
Exams	$ 2,713
Total	$ 3,113

EXHIBIT IV

Treasurer

The Treasurer's Office is responsible for accounting for cash and revenues for the County. This includes reconciling all bank activity, investing cash, and managing debt activity. In addition, Treasurer's Office provides a service to the citizens of the county by collecting property taxes and excise tax on real estate. They also act as the Treasurer for Jr Taxing Districts (Agency Funds) in a custodial manner.

The basis is the total number of receipts. Receipts by the departments Public Works, Solid Waste, and Equipment Rental receipts are recoverable and excluded.

001-250-000 & 151 Treasurer's Office Breakdown							
2023 Cost Allocation - 2021 Actuals							
	Total Salary	Indirect Salaries	Indirect Benefits	Total Indirect	Direct Salary	Direct Benefits	Other Direct
Treasurer	122,471.70				94,847.20	27,624.50	
Deputy Treasurer	100,919.48	75,769.74	25,149.74	100,919.48			
Acct/Investment Officer	67,239.74	47,091.46	20,148.28	67,239.74			
Acct/Investment Officer	45,473.46	32,136.01	13,337.45	45,473.46			
Revenue Foreclosure Clerk	24,509.18			-	17,254.48	7,254.70	
Revenue Foreclosure Clerk	33,903.18				22,929.03	10,974.15	
Total Other Expenses	100,982.56						100,982.56
Salary adj to balance to G/L							
	495,499.30	154,997.21	58,635.47	213,632.68	135,030.71	45,853.35	100,982.56
Treasurer's O&M (Fund 150)					10,631.38	4,469.25	34,927.30
					145,662.09	50,322.60	135,909.86
EXCLUSIONS							
Investment Fees			4,675.75				
Revenues - Receipts							
Total	19,988						
180 Roads	675	3.38%	7,214.43				
401-405 Solid Waste	889	4.45%	9,501.67				
501 ER&R	741	3.71%	7,919.84				
			24,635.95				

EXHIBIT V

Facilities Management and Information Services

Facilities Management and Information Services salaries and benefits below are excluded from the indirect cost allocation due to costs recovered through a separate cost recovery attached. The cost recovery billed to funds within the County in 2023 is based on actual expenditures that includes administrative costs, equipment replacement costs during 2021. A "true-up" is done at the end of each year to actual costs expended in the year reported.

The Facilities and Information Services Cost Recovery is included as a reference.

Facilities		
	Salaries	$454,859
	Benefits	$163,762
	Total	$618,621
Equipment Rental		
	Salaries	$423,124
	Benefits	$192,991
	Total	$616,115
Information Services		
	Salaries	$584,518
	Benefits	$236,148
	Total	$820,666

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	COURTHOUSE					
10/20	Payroll & Benefits	41.48%	$269,889	$269,889	$276,587	$6,698
31	Supplies	24.73%	$4,946	$4,946	$4,134	-$812
32	Fuel	24.73%	$8,655	$8,655	$11,779	$3,124
35	Small Tools	24.73%	$1,978	$1,978	$1,559	-$419
41	Professional Services	24.73%	$742	$742		-$742
42	Communications	24.73%	$1,113	$1,113	$1,098	-$15
43	Travel	24.73%	$124	$124	$8	-$116
44	Advertising	24.73%	$124	$124	$0	-$124
45	Rents & Leases	24.73%	$4,599	$4,599	$14,910	$10,311
46	Insurance	24.73%	$3,709	$3,709	$4,060	$351
47	Utilities	24.73%	$57,370	$57,370	$43,080	-$14,290
48	Repairs & Maintenance	24.73%	$47,479	$47,479	$32,035	-$15,444
49	Miscellaneous	24.73%	$618	$618	$212	-$406
91	Interfund, Professional Services	24.73%	$0	$0	$0	$0
92	Interfund, Communications	24.73%	$247	$247	$355	$108
95	Interfund Rentals	24.73%	$11,049	$11,049	$10,356	-$693
96	Interfund Insurance	24.73%	$0	$0		$0
			$0	$0		$0
	TOTAL		$412,641	$412,641	$400,173	-$12,468
			SQUARE FEET	39,933		
	(AUDITOR 2021 LEASE COST $9595)		COST PER SQUARE FOOT	$10.3333	$9.781	-$0.55
	INFORMATION SERVICES		2,334	24,118		-$1,290
	NET GENERAL FUND			$388,523		-$11,179

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

CORRECTIONS CENTER

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
10/20	Payroll & Benefits	15.28%	$99,432	$99,432	$86,356	-$13,076
31	Supplies	25.96%	$5,191	$5,191	$1,647	-$3,544
32	Fuel	25.96%	$9,085	$9,085	$0	-$9,085
35	Small Tools	25.96%	$2,077	$2,077	$315	-$1,762
41	Professional Services	25.96%	$779	$779	$0	-$779
42	Communications	25.96%	$1,168	$1,168	$669	-$499
43	Travel	25.96%	$130	$130	$7	-$123
44	Advertising	25.96%	$130	$130	$0	-$130
45	Rents & Leases	25.96%	$4,828	$4,828	$1,335	-$3,493
46	Insurance	25.96%	$3,894	$3,894	$3,362	-$532
47	Utilities	25.96%	$60,220	$60,220	$56,314	-$3,906
48	Repairs & Maintenance	25.96%	$49,838	$49,838	$29,637	-$20,201
49	Miscellaneous	25.96%	$649	$649	$176	-$473
91	Interfund, Professional Services	25.96%	$0	$0	$0	$0
92	Interfund, Communications	25.96%	$260	$260	$294	$34
95	Interfund Rentals	25.96%	$11,598	$11,598	$8,574	-$3,024
96	Interfund Insurance	25.96%	$0	$0		$0
			$0			$0
	TOTAL		$249,277	$249,277	$188,686	-$60,591

EOC

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
10/20	Payroll & Benefits	1.01%	$6,560	$6,560	$7,110	$550
31	Supplies	1.63%	$327	$327	$19	-$308
32	Fuel	1.63%	$572	$572	$0	-$572
35	Small Tools	1.63%	$131	$131	$15	-$116
41	Professional Services	1.63%	$49	$49	$0	-$49
42	Communications	1.63%	$74	$74	$56	-$18
43	Travel	1.63%	$8	$8	$1	-$7
44	Advertising	1.63%	$8	$8	$0	-$8
45	Rents & Leases	1.63%	$304	$304	$161	-$143
46	Insurance	1.63%	$245	$245	$284	$39
47	Utilities	1.63%	$3,790	$3,790	$4,571	$781
48	Repairs & Maintenance	1.63%	$3,136	$3,136	$2,763	-$373
49	Miscellaneous	1.63%	$41	$41	$15	-$26
91	Interfund, Professional Services	1.63%	$0	$0	$0	$0
92	Interfund, Communications	1.63%	$16	$16	$25	$9
95	Interfund Rentals	1.63%	$730	$730	$723	-$7
96	Interfund Insurance	1.63%	$0	$0	$0	$0
			$0	$0		$0
	TOTAL		$15,989	$15,989	$15,743	-$246

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	JEFFCOM					
10/20	Payroll & Benefits	1.11%	$7,219	$7,219	$12,554	$5,335
31	Supplies	4.71%	$943	$943	$85	-$858
32	Fuel	4.71%	$1,650	$1,650	$0	-$1,650
35	Small Tools	4.71%	$377	$377	$39	-$338
41	Professional Services	4.71%	$141	$141	$0	-$141
42	Communications	4.71%	$212	$212	$145	-$67
43	Travel	4.71%	$24	$24	$1	-$23
44	Advertising	4.71%	$24	$24	$0	-$24
45	Rents & Leases	4.71%	$877	$877	$332	-$545
46	Insurance	4.71%	$707	$707	$731	$24
47	Utilities	4.71%	$10,937	$10,937	$15,758	$4,821
48	Repairs & Maintenance	4.71%	$9,051	$9,051	$3,200	-$5,851
49	Miscellaneous	4.71%	$118	$118	$38	-$80
91	Interfund, Professional Services	4.71%	$0	$0	$0	$0
92	Interfund, Communications	4.71%	$47	$47	$64	$17
95	Interfund Rentals	4.71%	$2,106	$2,106	$1,865	-$241
96	Interfund Insurance	4.71%	$0	$0	$0	$0
			$0	$0		$0
	TOTAL		$34,432	$34,432	$34,812	$380

SHERIFF ADMINISTRATIVE & CLEARWATER FACILITIES

OBJECT CODE	EXPENSE DESCRIPTION	PERCENT	DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
10/20	Payroll & Benefits	9.69%	$63,069	$63,069	$57,269	-$5,800
31	Supplies	7.45%	$1,489	$1,489	$1,401	-$88
32	Fuel	7.45%	$2,606	$2,606	$0	-$2,606
35	Small Tools	7.45%	$596	$596	$56	-$540
41	Professional Services	7.45%	$223	$223	$0	-$223
42	Communications	7.45%	$335	$335	$205	-$130
43	Travel	7.45%	$37	$37	$2	-$35
44	Advertising	7.45%	$37	$37	$0	-$37
45	Rents & Leases	7.45%	$1,385	$1,385	$393	-$992
46	Insurance	7.45%	$1,117	$1,117	$1,031	-$86
47	Utilities	7.45%	$17,274	$17,274	$17,445	$171
48	Repairs & Maintenance	7.45%	$14,296	$14,296	$7,640	-$6,656
49	Miscellaneous	7.45%	$3,075	$3,075	$495	-$2,580
91	Interfund, Professional Services	7.45%	$0	$0	$0	$0
92	Interfund, Communications	7.45%	$74	$74	$90	$16
95	Interfund Rentals	7.45%	$3,327	$3,327	$2,630	-$697
96	Interfund Insurance	7.45%	$0	$0		$0
	Clearwater Lease Revenue		-$21,789	-$21,789		$21,789
	TOTAL		$87,151	$87,151	$88,657	$1,506

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	COMMUNITY CENTERS (5)					
10/20	Payroll & Benefits	8.46%	$55,049	$55,049	$48,129	-$6,920
31	Supplies	9.18%	$1,837	$1,837	$359	-$1,478
32	Fuel	9.18%	$3,214	$3,214	$6,543	$3,329
35	Small Tools	9.18%	$735	$735	$107	-$628
41	Professional Services	9.18%	$275	$275	$0	-$275
42	Communications	9.18%	$413	$413	$394	-$19
43	Travel	9.18%	$46	$46	$4	-$42
44	Advertising	9.18%	$46	$46	$0	-$46
45	Rents & Leases	9.18%	$5,159	$5,159	$1,940	-$3,219
46	Insurance	9.18%	$1,377	$1,377	$1,980	$603
47	Utilities	9.18%	$21,304	$21,304	$9,861	-$11,443
48	Repairs & Maintenance	9.18%	$17,631	$17,631	$32,790	$15,159
49	Miscellaneous	9.18%	$1,117	$1,117	$1,066	-$51
91	Interfund, Professional Services	9.18%	$0	$0	$0	$0
92	Interfund, Communications	9.18%	$92	$92	$173	$81
95	Interfund Rentals	9.18%	$4,103	$4,103	$5,050	$947
96	Interfund Insurance	9.18%	$0	$0	$0	$0
	Brinnon CC Lease Revenue		-$7,789	-$7,789		$7,789
	TOTAL		$104,609	$104,609	$108,396	$3,787
	TOTAL GENERAL FUND					
10/20	Payroll & Benefits	77.03%	$501,218	$501,218	$488,005	-$13,213
31	Supplies	73.66%	$14,732	$14,732	$7,645	-$7,087
32	Fuel	73.66%	$25,782	$25,782	$18,322	-$7,460
35	Small Tools	73.66%	$5,893	$5,893	$2,091	-$3,802
41	Professional Services	73.66%	$2,210	$2,210	$0	-$2,210
42	Communications	73.66%	$3,315	$3,315	$2,567	-$748
43	Travel	73.66%	$368	$368	$23	-$345
44	Advertising	73.66%	$368	$368	$0	-$368
45	Rents & Leases	73.66%	$17,152	$17,152	$19,071	$1,919
46	Insurance	73.66%	$11,049	$11,049	$11,448	$399
47	Utilities	73.66%	$170,895	$170,895	$147,029	-$23,866
48	Repairs & Maintenance	73.66%	$141,430	$141,430	$108,065	-$33,365
49	Miscellaneous	73.66%	$5,618	$5,618	$2,002	-$3,616
91	Interfund, Professional Services	73.66%	$0	$0	$0	$0
92	Interfund, Communications	73.66%	$737	$737	$1,001	$264
95	Interfund Rentals	73.66%	$32,912	$32,912	$29,198	-$3,714
96	Interfund Insurance	73.66%	$0	$0	$0	$0
	Lease Revenue		-$29,578	-$29,578	-$11,137	$18,441
	TOTAL		$904,100	$904,100	$825,330	-$78,771
	INFORMATION SERVICES		2,334	24,118	$22,828	-$1,290
	NET GENERAL FUND			$879,983		-$77,481

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	CASTLE HILL (HEALTH DEPARTMENT)					
10/20	Payroll & Benefits	9.83%	$63,951	$63,951	$59,816	-$4,135
31	Supplies	7.89%	$1,579	$1,579	$1,998	$419
32	Fuel	7.89%	$2,763	$2,763	$22	-$2,741
35	Small Tools	7.89%	$632	$632	$127	-$505
41	Professional Services	7.89%	$237	$237	$0	-$237
42	Communications	7.89%	$355	$355	$469	$114
43	Travel	7.89%	$39	$39	$162	$123
44	Advertising	7.89%	$39	$39	$0	-$39
45	Rents & Leases	7.89%	$20,958	$20,958	$24,102	$3,144
46	Insurance	7.89%	$1,184	$1,184	$2,358	$1,174
47	Utilities	7.89%	$20,355	$20,355	$25,065	$4,710
48	Repairs & Maintenance	7.89%	$15,657	$15,657	$11,136	-$4,521
49	Miscellaneous	7.89%	$197	$197	$123	-$74
91	Interfund, Professional Services	7.89%	$0	$0	$0	$0
92	Interfund, Communications	7.89%	$79	$79	$206	$127
95	Interfund Rentals	7.89%	$3,527	$3,527	$6,015	$2,488
96	Interfund Insurance	7.89%	$0	$0		$0
	Castle Hill Lease w/ Utilities - WQ		$0			$0
	TOTAL		$131,553	$131,553	$131,599	$46

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	CASTLE HILL (COMMUNITY DEVELOPMENT)					
10/20	Payroll & Benefits	0.05113	$33,271	$33,271	$24,105	-$9,166
31	Supplies	0.04644	$929	$929	$572	-$357
32	Fuel	0.04644	$1,625	$1,625	$0	-$1,625
35	Small Tools	0.04644	$372	$372	$40	-$332
41	Professional Services	0.04644	$139	$139	$0	-$139
42	Communications	0.04644	$209	$209	$146	-$63
43	Travel	0.04644	$23	$23	$56	$33
44	Advertising	0.04644	$23	$23	$0	-$23
45	Rents & Leases	0.04644	$864	$864	$280	-$584
46	Insurance	0.04644	$697	$697	$733	$36
47	Utilities	0.04644	$10,774	$10,774	$12,617	$1,843
48	Repairs & Maintenance	0.04644	$8,916	$8,916	$5,897	-$3,019
49	Miscellaneous	0.04644	$116	$116	$38	-$78
91	Interfund, Professional Services	0.04644	$0	$0	$0	$0
92	Interfund, Communications	0.04644	$46	$46	$64	$18
95	Interfund Rentals	0.04644	$2,075	$2,075	$1,870	-$205
96	Interfund Insurance	0.04644	$0	$0	$0	$0
			$0			$0
	TOTAL		$60,080	$60,080	$46,418	-$13,662

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	ANIMAL SHELTER					
10/20	Payroll & Benefits	0.55%	$3,574	$3,574	$4,336	$762
31	Supplies	0.32%	$65	$65	$1	-$64
32	Fuel	0.32%	$113	$113	$0	-$113
35	Small Tools	0.32%	$26	$26	$2	-$24
41	Professional Services	0.32%	$10	$10	$0	-$10
42	Communications	0.32%	$15	$15	$8	-$7
43	Travel	0.32%	$2	$2	$0	-$2
44	Advertising	0.32%	$2	$2	$15	$13
45	Rents & Leases	0.32%	$60	$60	$38	-$22
46	Insurance	0.32%	$49	$49	$0	-$49
47	Utilities	0.32%	$750	$750	$993	$243
48	Repairs & Maintenance	0.32%	$621	$621	$2	-$619
49	Miscellaneous	0.32%	$8	$8	$0	-$8
91	Interfund, Professional Services	0.32%	$0	$0	$3	$3
92	Interfund, Communications	0.32%	$3	$3	$97	$94
95	Interfund Rentals	0.32%	$144	$144	$0	-$144
96	Interfund Insurance	0.32%	$0	$0		$0
			$0			$0
	TOTAL		$5,441	$5,441	$5,495	$54
	PARKS & RECREATION					
10/20	Payroll & Benefits	2.08%	$13,508	$13,508	$9,096	-$4,412
31	Supplies	5.53%	$1,107	$1,107	$287	-$820
32	Fuel	5.53%	$1,937	$1,937	$6,543	$4,606
35	Small Tools	5.53%	$443	$443	$42	-$401
41	Professional Services	5.53%	$166	$166	$0	-$166
42	Communications	5.53%	$249	$249	$155	-$94
43	Travel	5.53%	$28	$28	$2	-$26
44	Advertising	5.53%	$28	$28	$0	-$28
45	Rents & Leases	5.53%	$1,029	$1,029	$296	-$733
46	Insurance	5.53%	$830	$830	$777	-$53
47	Utilities	5.53%	$12,840	$12,840	$7,700	-$5,140
48	Repairs & Maintenance	5.53%	$10,626	$10,626	$5,770	-$4,856
49	Miscellaneous	5.53%	$138	$138	$41	-$97
91	Interfund, Professional Services	5.53%	$0	$0	$0	$0
92	Interfund, Communications	5.53%	$55	$55	$68	$13
95	Interfund Rentals	5.53%	$2,473	$2,473	$1,983	-$490
96	Interfund Insurance	5.53%	$0	$0	$0	$0
			$0			$0
	TOTAL		$45,457	$45,457	$32,760	-$12,697

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
	PUBLIC WORKS					
10/20	Payroll & Benefits	5.41%	$35,183	$35,183	$34,669	-$514
31	Supplies	7.94%	$1,588	$1,588	$955	-$633
32	Fuel	7.94%	$2,780	$2,780	$0	-$2,780
35	Small Tools	7.94%	$635	$635	$73	-$562
41	Professional Services	7.94%	$238	$238	$0	-$238
42	Communications	7.94%	$357	$357	$268	-$89
43	Travel	7.94%	$40	$40	$92	$52
44	Advertising	7.94%	$40	$40	$0	-$40
45	Rents & Leases	7.94%	$1,477	$1,477	$2,679	$1,202
46	Insurance	7.94%	$1,191	$1,191	$1,350	$159
47	Utilities	7.94%	$18,426	$18,426	$20,754	$2,328
48	Repairs & Maintenance	7.94%	$15,249	$15,249	$11,283	-$3,966
49	Miscellaneous	7.94%	$199	$199	$71	-$128
91	Interfund, Professional Services	7.94%	$0	$0	$0	$0
92	Interfund, Communications	7.94%	$79	$79	$118	$39
95	Interfund Rentals	7.94%	$3,549	$3,549	$3,443	-$106
96	Interfund Insurance	7.94%	$0	$0	$0	$0
			$0			$0
			$81,033	$81,033	$75,755	-$5,278
	TOTAL					

FACILITIES
COST RECOVERY
2021 BUDGETED EXPENDITURES FOR 2021 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES		TOTAL CHARGE	2021 ACTUAL	TRUE UP ADJ +/-
		PERCENT	DOLLARS			
DIRECT SUMMARY PLUS OVERHEAD TOTAL						
10/20	Payroll & Benefits	100.00%	$650,705	$650,705	$620,027	-$30,678
31	Supplies	100.00%	$20,000	$20,000	$11,458	-$8,542
32	Fuel	100.00%	$35,000	$35,000	$24,887	-$10,113
35	Small Tools	100.00%	$8,000	$8,000	$2,375	-$5,625
41	Professional Services	100.00%	$3,000	$3,000	$0	-$3,000
42	Communications	100.00%	$4,500	$4,500	$3,613	-$887
43	Travel	100.00%	$500	$500	$335	-$165
44	Advertising	100.00%	$500	$500	$15	-$485
45	Rents & Leases	100.00%	$41,541	$41,541	$46,466	$4,925
46	Insurance	100.00%	$15,000	$15,000	$16,666	$1,666
47	Utilities	100.00%	$234,040	$234,040	$214,158	-$19,882
48	Repairs & Maintenance	100.00%	$192,500	$192,500	$142,153	-$50,347
49	Miscellaneous	100.00%	$6,276	$6,276	$2,275	-$4,001
91	Interfund, Professional Services	100.00%	$0	$0	$3	$3
92	Interfund, Communications	100.00%	$1,000	$1,000	$1,554	$554
95	Interfund, Rentals	100.00%	$44,680	$44,680	$42,509	-$2,171
96	Interfund Insurance	100.00%	$0	$0	$0	$0
	Clearwater, Brinnon & Castle Hill Lease					$0
	TOTAL		$1,257,242	$1,257,242	$1,128,494	$110,307

FACILITIES 2021 CHARGES RECAP

	MONTHLY	2021 ANNUAL	+/- FROM 2020	'21 ADJ BASED ON ACTUALS
ANIMAL SHELTER	$453	$5,441	-$3,484	$54
COMMUNITY DEVELOPMENT	$5,007	$60,080	-$3,214	-$13,662
GENERAL FUND	$73,332	$879,983	$33,607	-$77,481
HEALTH & HUMAN SERVICES	$10,963	$131,553	$26,182	$46
INFORMATION SERVICES	$2,010	$24,118	$4,796	-$1,290
PARK & RECREATION	$3,788	$45,457	-$214	-$12,697
PUBLIC WORKS	$6,753	$81,033	$14,867	-$5,278
TOTAL	$102,305	$1,227,664	$72,539	-$110,307
FUND BALANCE/LEASE REVENUE		$29,578		
TOTAL 2021 EXPENDITURES		$1,257,242		

INFORMATION SERVICES
COST RECOVERY
2021 PROJECTED COSTS FOR 2021 RECOVERY
GENERAL FUND DISTRIBUTION (2019 EQUIP COUNTS)*

GIS UNIT			**$**	**206,842**
COPIER UNIT			**$**	**53,882**
10.9350% ASSESSOR			$	5,892
5.3431% AUDITOR			$	2,879
13.3799% COMMISSIONERS			$	7,209
5.6832% DISTRICT COURT			$	3,062
9.8322% EOC			$	5,298
9.1783% JUVENILE COURT			$	4,945
14.1616% PROSECUTOR			$	7,631
11.9222% SHERIFF DEPT.			$	6,424
5.9703% SHERIFF/JAIL			$	3,217
4.8211% TREASURER			$	2,598
0.6285% SUPERIOR COURT			$	339
8.1445% SC CLERK			$	4,388
100.00%				
RECORDS MANAGEMENT UNIT			**$**	**68,606**
106 ASSESSOR			$	6,499
244 AUDITOR			$	14,960
69 COMMISSIONER			$	4,230
267 DISTRICT COURT			$	16,370
0 ELECTIONS			$	-
48 JUVENILE COURT			$	2,943
11 SHERIFF			$	674
346 PROSECUTOR			$	21,213
20 SC CLERK			$	1,227
8 TREASURER			$	490
1119	61.31	EACH		
COMMUNICATIONS UNIT			**$**	**55,114**
12 ASSESSOR			$	4,380
13 AUDITOR			$	4,745
11 COMMISSIONERS			$	4,015
6 SC CLERK			$	2,190
4 SC COURT			$	1,460
4 CIVIL DEPUTY			$	1,460
12 DISTRICT COURT			$	4,380
10 JUVENILE COURT			$	3,650
15 PROSECUTOR			$	5,475
2 CO ADMINISTRATOR			$	730
9 TREASURER			$	3,285
16 EOC			$	5,841
9 SHERIFF JAIL			$	3,285
28 SHERIFF DEPT			$	10,220
151	364.99	EACH		

INFORMATION SERVICES - MAIN SUPPORT UNIT* — $ 640,876

	Laptop	Tablets	Computer	Printer	DP Misc	Servers	
19 ASSESSOR	1		13	5			$ 46,833
10 AUDITOR	0		9	1			$ 24,649
16 COMMISSIONERS	1	5	7	3			$ 39,439
17 DISTRICT COURT	3		11	3			$ 41,903
14 ELECTIONS	1		7	6			$ 34,509
15 EMERGENCY MGMT	7		8				$ 36,974
15 JUVENILE COURT	5		9	1			$ 36,974
26 PROSECUTOR	4	4	13	5			$ 64,088
12 SC CLERK	0		10	2			$ 29,579
78 SHERIFF DEPT	30	7	33	8			$ 192,263
16 SHERIFF JAIL	1		14	1			$ 39,439
8 SUPERIOR COURT	2		4	2			$ 19,719
14 TREASURER			9	5			$ 34,509
260	2,464.91		EACH				

INFORMATION SERVICES - PUBLIC RECORDS ADMINISTRATION — $ 132,330

INFORMATION SERVICES - GEMS SOFTWARE UNIT — $ 62,501

ASSESSOR	966,984	4.728%	$ 2,955
AUDITOR	672,892	3.290%	$ 2,056
ELECTIONS	357,399	1.747%	$ 1,092
CLERK	460,465	2.251%	$ 1,407
COUNTY ADMIN	410,372	2.006%	$ 1,254
COMMISSIONERS	529,334	2.588%	$ 1,618
BOE	23,587	0.115%	$ 72
CIVIL SERVICE	3,229	0.016%	$ 10
PLANNING COMMISSION	25,776	0.126%	$ 79
SAFETY/SECURITY	177,314	0.867%	$ 542
COMMUNITY SERVICES	208,897	1.021%	$ 638
DISTRICT COURT	696,946	3.408%	$ 2,130
PROBATION	177,964	0.870%	$ 544
JUVENILE/FAMILY COURT	749,971	3.667%	$ 2,292
JUVENIL DETENTION	245,864	1.202%	$ 751
PROSECUTOR	1,215,075	5.941%	$ 3,713
CORONER	39,370	0.192%	$ 120
SHERIFF	6,564,047	32.093%	$ 20,059
SUPERIOR COURT	382,466	1.870%	$ 1,169
TREASURER	489,915	2.395%	$ 1,497
		0.000%	$ -
OPERATING TRANSFER OUT	2,386,257	11.667%	$ 7,292
NON DEPARTMENTAL	3,668,906	17.938%	$ 11,212
	20,453,029	100.000%	

$ 1,220,151

*2019 EQUIPMENT COUNTS USED FOR MAIN SUPPORT UNIT

INFORMATION SERVICES 2021 TRUE-UP ADJ	ORG OBJ	50651881 450500	50651879 450500	50651878 450500	50651890 420500	50651888 450500	50651889 450500	50651888 450500	
	BARS	51881.48 GIS	51879.48 COPIER	51878.48 RECORDS MGMT	51890.48 PHONES	51888.48 IT	51889.10 PRA	51888.48 FINANCIAL SOFTWARE	TOTAL
General Fund		(61,868)	(14,635)	5,523	(6,031)	(125,989)	(13,117)	11,743.46	(204,374)
Auditor's O&M						(1,895)			(1,895)
Elections						(7,141)			(7,141)
Health Dept		(4,109)	(3,253)	1,515	(2,596)	(35,195)		2,873.44	(40,765)
Water Quality				271		-		625.68	897
Public Works		(2,953)	(4,955)	2,364	(1,717)	(33,155)		7,876.45	(32,540)
Central Services				178	(320)	(7,141)		2,657.36	(4,626)
Extension (WSU)			(2,169)	-		(1,530)		407.54	(3,291)
Community Development		(1,707)	(2,885)	4,541	(719)	(13,772)		1,046.37	(13,496)
TOTAL		(70,637)	(27,897)	14,392	(11,383)	(225,818)	(13,117)	27,230.31	**(307,230)**

EXHIBIT VI

Depreciation

Depreciation is calculated as an "additional cost". This is depreciation for the Courthouse, Castle Hill and Sheriff. Depreciation is calculated as follows:

A. Courthouse

The County Courthouse expense represents depreciation of the County Courthouse. The County Courthouse acquisition cost is estimated to be $275,610. The depreciation allowance is computed on a 50-year estimated life or $5,512 per year. Capital Improvements since 1988 total $7,848,783. The use allowance is computed on a 25-year estimated life and, as of 2021, totals $319,463 per year.

Calculation:

$7,724,810	Prior Year Capital Improvement Total
$ 123,973	Plus 2021 Capital Improvements
$7,848,783	2021 Capital Improvement Total
25	Divide by 25 year estimated life
$ 313,951	
$ 5,512	Plus Use Allowance based on 50-year life
$ 319,463	Total Courthouse Depreciation

B. Castle Hill

The Castle Hill expense represents depreciation of the Castle Hill building. The Castle Hill building acquisition cost is $3,100,000. The depreciation allowance is computed on a 50-year estimated life or $62,000 per year. Capital improvements since 2005 total $2,826,817. The use allowance is computed on a 25-year estimated life and, as of 2021, totals $175,073 per year.

Calculation:

$2,536,101	Prior Year Capital Improvement Total
$ 290,716	Plus 2021 Capital Improvements
$2,826,817	2021 Capital Improvement Total
25	Divide by 25 year estimated life
$ 113,073	
$ 62,000	Plus Use Allowance based on 50-year life
$ 175,073	Total Castle Hill Depreciation

C. Sheriff – Correctional Center

The Correctional Center expense represents depreciation of the Correctional Center building. The Correctional Center building acquisition cost is $3,288,763. The depreciation allowance is computed on a 40-year estimated life or $82,219 per year. Capital Improvements since 1988 total $3,385,460. The depreciation allowance is computed on a 25-year estimated life and, as of 2021, totals $217,637 per year.

Calculation:

$3,354,253	Prior Year Capital Improvement Total
$ 31,207	Plus 2021 Capital Improvements
$3,385,460	2021 Capital Improvement Total
25	Divide by 25 year estimated life
$ 135,418	
$ 82,219	Plus Use Allowance based on 50-year life
$ 217,637	Total Correctional Center Depreciation

EXHIBIT VII

Indirect Costs Associated with Direct Services

A. Commissioners

Clerk of the Board is identified as an indirect cost, serving the county government. These duties are shared between two employees. The excluded costs shown below is for the recoverable costs by Public Works, Solid Waste, and ER&R.

Clerk of the Board					
BASIS	Resolutions	Ordinances	Total	%	153,066
Total	91	9	100		
PW	19	-	19	20.88%	31,959
Solid Waste	3	1	4	4.40%	6,728
ER&R	-	-	-	0.00%	-
Excluded Costs					38,687

B. Prosecuting Attorney

Chief Civil Deputy Prosecuting Attorney costs for civil activities to the County directly relates to resolutions, ordinances, contracts and suits filed against the county. The total civil cost is determined as indirect costs with recoverable costs that are excluded.

2021	PAO Cost Distribution for New BARS								
BARS #	Type of Service	Percent Criminal Dept.	Percent Civil Dept.	Percent Total 2021	Total Civil Salaries	Total Civil Benefits	Total Civil S&B	Total Civil Other	Civil Total
51531	Internal Legal Services - Advice	0%	40%	31.50%	117,358.84	38,258.34	155,617.18	6,709.38	162,326.56
51535	Internal Legal Services - Claims and Litigation	90%	50%	62.50%	291,068.54	75,909.41	366,977.95	16,640.33	383,618.28
51541	External Legal Services - Advice	5%	1%	0.00%	-	-	-	-	-
51545	External Legal Services - Claims and Litigation	0%	2%	1.00%	186.28	1,214.55	1,400.83	10.65	1,411.48
51900	Costs associated with administering self-insurance programs and processing claims	0%	5%	1.50%	698.56	1,821.83	2,520.39	39.94	2,560.33
56320	Coroner	5%	2%	3.50%	651.99	4,250.93	4,902.92	37.27	4,940.19
Totals		100%	100%	100.00%	409,964.22	121,455.06	531,419.28	23,437.57	554,856.84

Prosecuting Attorney - Civil	Agreements	Resolutions	Ordinances	Total	%	162,327
Total Basis	342	91	9	356		
PW	32	19	-	51	14.33%	23,255
Solid Waste	22	3	1	26	7.30%	11,855
ER&R	2	-	-	2	0.56%	912
Total Excluded Costs	**56**	**22**	**1**	**79**	**22.19%**	**36,022**

C. Non-Departmental

This department allocation is split between insurance, human resources, indirect cost departments portion of Information Services Cost Recovery and various miscellaneous direct expenditures. The amounts shown below are based on accounts payable invoices and detail general ledger data.

Amounts that are excluded are already recovered from allocations to departments.

1. Insurance – *Total $846,001*

The Washington State Risk Pool Insurance Premium is allocated to all departments based on property values and employee hours worked by each department, shown below:

Total Liability Premium $558,011
  Total Employee Hours 120,642

Total Property Premium $267,519
  Total Building Values $57,425,204
  Total Content Values $7,743,191
  Total Vehicles & Equipment Values $11,928,891
  Total Land Use Values $283,900

Total Cyber-liability Premium $20,471

Prior to the upcoming renewal, the insurance is allocated across funds. The allocation is recoverable and therefore excluded.

2. Human Resources – *Total $56,421*
   a. Professional Services, Bob Braun Personnel Services - $30,000
   b. Various Administrative Costs including training, dues, travel, etc. - $18,613
   c. Background Checks - $7,808

3. Indirect Departments: IS Cost Recovery – *Total $93,662*
   This is calculated only for the departments that perform Countywide Indirect Services.
   a. Auditor - $49,289
   b. County Administrator - $1,984

c. Civil Service - $10
d. Treasurer – $42,379

4. Miscellaneous Countywide Expenditures – *Total $25,509*
   a. Misc. Supplies & Professional Services - $5,405
   b. Dues - $20,104