Consent Agenda

JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA REQUEST

TO: Mark McCauley, County Administrator

FROM: Judy Shepherd, Finance Manager

DATE: December 11, 2023

RE: Adoption of the Jefferson County Indirect Cost Allocation Plan for 2024

STATEMENT OF ISSUE:

The Jefferson County Cost Allocation Plan for Indirect Cost for the fiscal year ending December 31, 2024 has been completed and is being presented for approval. 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).

FISCAL IMPACT:

The proposed Jefferson County Cost Allocation Plan will allow Public Works funds to pay the General Fund $229,082 for their portion of indirect cost allocation. In addition, the indirect cost rate will reduce expenditures where applicable, and not limited to, grant reimbursements and contract billings.

RECOMMENDATION:

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

REVIEWED BY:

Mark McCauley, County Administrator

12/7/23
Date

STATE OF WASHINGTON
County of Jefferson

In the Matter of Adopting the
Simplified Indirect Cost Allocation Plan
for Year Ending December 31, 2024

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, 2024 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 _________________2023.**

JEFFERSON COUNTY
BOARD OF COMMISSIONERS

SEAL:

____
Greg Brotherton, Chair

____
Heidi Eisenhour, Member

ATTEST:

____
Kate Dean, Member

Carolyn Gallaway, CMC
Clerk of the Board

Certification

JEFFERSON COUNTY

SIMPLIFIED INDIRECT COST ALLOCATION PLAN

FOR YEAR ENDING DECEMBER 31, 2024

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, 2024, 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 2022.

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.

Greg Brotherton, Chair Jefferson County Commissioners	Date
Judy Shepherd Jefferson County Finance Manager	Date
Brenda Huntingford Jefferson County Auditor	Date

Jefferson County
Simplified Indirect Cost Allocation Plan
For Year Ending December 31, 2024

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 2022 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. The 2022 Annual report audit has been completed. There were no findings in financial, single audit and accountability.

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

Jefferson County *Simplified Indirect Cost Allocation* *For Year Ending 2024*

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	114,043		(15,845)		96,194		2,004
		Accounts Payable	62,527	(13,999)	(6,363)		42,165		
		Payroll	140,134	(30,459)			109,675		
		Grant Administrator	52,042				52,042		
001-059	County Administrator	Administration	348,193	(58,721)			243,120	28,774	17,578
		Human Resources	243,595	(51,084)			183,943		8,568
001-062	Civil Service Commission	Civil Service Commission	1,651				1,651		
001-250	Treasurer	Treasurer	535,533	(18,470)	(212,013)		27,184	137,173	140,693
507	Facilities Management	Facilities Management	717,182	(717,182)			-		
501	Equiupment Rental	Equipment Rental	691,815	(691,815)			-		
506	Information Services	Various	928,179	(928,179)			-		
Various	Depreciation - Building	Courthouse	321,173				321,173	-	
		Castle Hill	176,444				176,444		
		Correctional Center	224,121				224,121		
	Total Indirect Services		**4,556,632**	**(2,509,908)**	**(234,221)**	-	**1,477,712**	**165,947**	**168,843**

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	919,398				-	645,035	274,363
001-020	Auditor	Administration	157,405				-	111,145	46,261
		Vehicle Licensing	343,038				-	268,614	74,424
105	Auditor's O&M	Recording	108,553				-		108,553
001-021	Elections	Elections	390,015	(275,005)				20,450	94,560
		Voter Registration	98,299	(17,633)				66,154	14,511
001-050	County Clerk	County Clerk	636,778					407,988	228,790
106	Courthouse Facilitator	Courthouse Facilitator	3,079					2,423	656
001-060	Commissioners	Clerk of the Board	261,497	(36,352)			163,673	43,161	18,311
		Commissioners	322,794				-	305,652	17,142
001-061	Board of Equalization	Board of Equalization	19,343				-	15,515	3,828
001-063	Planning Commission	Planning Commission	14,107				-	6,964	7,142
001-067	Emergency Management	Emergency Management	223,194				-	165,424	57,771
001-080	District Court	District Court	858,717				-	636,208	222,509
001-110	Juvenile & Family Court	Juvenile & Family Court	1,132,524				-	552,389	580,135
001-150	Prosecuting Attorney	Civil	508,691	(19,998)			488,693		
		Criminal	956,284				-	746,989	209,296
		Support Enforcement	61,234				-	49,445	11,790
120	Crime Victims	Crime Victims	106,296				-	86,586	19,710
001-180	Sheriff	Sheriff	7,245,380				-	3,982,070	3,263,309
107	Boating Safety Program	Boating Safety Program	72,880				-	2,765	70,115
001-240	Superior Court	Superior Court	392,624				-	186,789	205,835
001-270	Non-Departmental	Miscellaneous	3,655,277	(13,699)	(75,582)		42,291		3,523,705
		Insurance	1,128,553	(501,154)	-		627,399		

Jefferson County ***Simplified Indirect Cost Allocation*** ***For Year Ending 2024***

Fund	Department	Sub-department	Total Costs	Excluded Costs	Unallowable	Additional Cost	Indirect Cost	Direct Salaries	Benefits/Other Direct Costs
		Human Resources	57,867				57,867		
		Indirect Depts -Facilities/IS Cost Allocation	1,281,248	(1,174,006)			107,242		
108	Cooperative Extension	Cooperative Extension	462,126				-	158,153	303,973
109	Noxious Weed Control Board	Noxious Weed Control Board	153,900				-	66,171	87,730
127	Public Health	Administration	1,574,638				-	920,366	654,273
		Environmental Health	1,621,277				-	898,656	722,622
		Community Health	2,373,828				-	1,244,963	1,128,864
		Developmental Disabilities	518,130				-	82,251	435,878
128	Water Quality	Water Quality	1,011,542				-	530,528	481,014
143	Community Development	Community Development	2,068,460				-	1,289,287	779,174
150	Treasurer's O&M	Foreclosure	9,039				-	5,281	3,758
155	Veteran's Relief Fund	Veteran's Relief Fund	42,737				-	8,979	33,757
174	Parks & Recreation	Parks & Recreation	858,491				-	381,698	476,794
175	Parks Improvement	Parks Improvement	143,047				-	21,663	121,384
180	County Roads	Various	10,518,906				-	2,880,762	7,638,144
185	Flood/Storm Water Management	Flood/Storm Water Management	-				-	-	-
301	Construction & Renovation	Construction & Renovation	414,129	(2,164)			-	35,728	376,237
401	Solid Waste	Solid Waste	4,689,260				-	670,655	4,018,605
405	Tri-Area Sewer Fund	Tri-Area Sewer Fund	1,424,040				-	158,861	1,265,179
	Total Indirect Services Associated with Direct Services		**48,838,627**	**(2,040,012)**	**(75,582)**	**-**	**1,487,166**	**17,655,766**	**27,580,102**
	Total Indirect and Direct		**53,395,259**	**(4,549,920)**	**(309,803)**	**-**	**2,964,877**	**17,821,713**	**27,748,945**
	Indirect Rate (Total Indirect / Total Salaries)		**16.64%**						

Indirect Cost Rate Calculation

Identifiable Indirect Cost =	$2,964,877
Direct Salaries & Wages =	$17,821,713
Countywide Indirect Cost Rate	16.64%
Recommendation	16.14%

The 2024 Cost Allocation Plan based on 2022 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.

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)*	Special District AP processing. Total number of warrants process for each dept/fund. (Auditor's Worksheet)	13,999	22,208
Auditor- Payroll	Payroll function in the Auditor's office. *(Exhibit I)*	Number of full-time equivalent personnel in each dept/fund. (Auditor's Worksheet)	30,459	
County Administration	County administration required by Funds for agreements, resolutions, and ordinances.	Number of agreements/resolutions/ordinances submitted.	58,721	
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. (CO Admin Worksheet)	51,084	
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)	18,470	212,013
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)	36,352	
Prosecuting Attorney	Prosecuting Attorney-Civil legal advisor costs Public Works.	Percentage based on hours for Civil PA.	19,998	
		Total	**229,082**	

Countywide Indirect Services Fully Excluded

Facilities Management	Salaries and Benefits recouped through Central Services Cost Recovery.	Total Salaries & Benefits per Fund	717,182	
Equipment Rental	Salaries and Benefits recouped through Central Services Cost Recovery.	Total Salaries & Benefits per Fund	691,815	
Information Services	Salaries and Benefits recouped through Central Services Cost Recovery.	Total Salaries & Benefits per Fund	928,179	
		Total	**2,337,176**	

Department/Fund	Description	Basis	Recoverable	Unallowable
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.	275,005	
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.	17,633	
		Total	**292,639**	
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.	501,154	
Covid-19	Funded by federal & state grants directly.	Total amount.	13,699	75,582
Legal Settlement	One-time legal settlement.	Total amount.		-
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.	1,174,006	
		Total	**1,688,859**	**75,582**
Construction & Renovation	Interfund operating rentals and leases.	Directly reflected on the general ledger.	2,164	
Grand Total			**4,544,590**	**75,582**

Exhibits

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

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 15 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	2024 Cost Allocation - 2022 Actuals								
INDIRECT COSTS									
Accounting & Payroll							**Unallowable**		
	Total Costs	**Indirect Salary**	**Indirect Benefits**	**Indirect-other**	**Total Indirect**	**Total Direct**	**Salary**	**Benefits**	**Other**
Accountant	95,071.38	64,145.95	15,080.37		79,226.32		12,829.08	3,015.98	
Chief Deputy Auditor	4,128.00	3,436.16	691.84		4,128.00				
Accounting Expenses	14,843.72			12,839.36	12,839.36	2,004.36			
Total Accounting	**114,043.10**	67,582.11	15,772.21	12,839.36	96,193.68	2,004.36	12,829.08	3,015.98	-
Auditing Specialist	57,265.27	40,396.68	10,505.95		50,902.63		5,049.48	1,313.16	
Fiscal Coordinator Speclialist	5,261.49	3,720.91	1,540.58		5,261.49				
Total Accounts Payable	**62,526.76**	44,117.59	12,046.53	-	56,164.12		5,049.48	1,313.16	-
Grant Administrator	52,042.31	43,136.98	8,905.33		52,042.31				
Payroll	93,246.07	75,488.27	17,757.80		93,246.07				
Fiscal Coordinator Speclialist	23,931.43	19,789.09	4,142.34		23,931.43				
Fiscal Coordinator Speclialist	20,433.81	16,992.30	3,441.51		20,433.81				
Payroll Expenses	2,522.47			2,522.47	2,522.47				
Total Payroll	**140,133.78**			2,522.47	140,133.78		-	-	
INDIRECT COST EXCLUSIONS									
Accounts Payable	# of Warrants	% of Warrants	Indirect Share						
County Total Warrants 2022	*9,055*								
180 Roads	776	8.57%	4,813.18						
401-405 Solid Waste	702	7.75%	4,354.19						
501 ER&R	779	8.60%	4,831.79						
Total Accounting Excluded			**13,999.16**						
Payroll	# of Employees	% of Employees	Indirect Share						
Total Paid Employees in 2022	*274.99*								
180 Roads	41.13	14.96%	20,959.68						
401-405 Solid Waste	12.09	4.40%	6,161.01						
501 ER&R	6.55	2.38%	3,337.85						
Total Payroll Excluded			**30,458.55**						
DIRECT COSTS									
Licensing DOL - DIRECT		**Direct Salary**	**Benefits**	**Other**					
Chief Deputy Auditor	130,060.16	108,248.12	21,812.04						
Admin Clerk - Lead	69,660.75	55,841.09	13,819.66						
Admin Clerk	63,961.28	51,419.55	12,541.73						
Admin Clerk	39,225.88	30,809.74	8,416.14						
Admin Clerk	22,595.14	18,634.83	3,960.31						
Admin Clerk	4,414.90	3,661.00	753.90						
Other Expenses	13,120.16			13,120.16					
Total Licensing	**343,038.27**	268,614.33	61,303.78	13,120.16					
Total Administration (Elected)	**140,523.57**	111,144.70	22,382.79	6,996.08					
Total Recording	**530.53**	-	-	530.53					
Adjustment- Other Expenses	4,734.67			4,734.67					

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.

2024 Cost Allocation	**Based on 2022 Actuals Administrative Costs Breakdown**							
		CA		HRM HR Mgr	EA	DCOB	ES	
		County Admin	Finance Manager		Exec Asst	Dep COB	Exec Secy	
Total Salaries, Benefits, Supplies								
Salary & Benefits		210,583	120,677	205,021	86,984	104,530	88,092	
Total Salaries and Benefits		210,583	120,677	205,021	86,984	104,530	88,092	
County Admin. Office Supplies/Services (001-059)		4,284	1,528	113				
Commissioners Office Supplies/Services (001-060)		1,896			4,541	3,630	14,361	
		INDIRECT					**DIRECT**	
County Administration (CA70%/EA100%/ES 40%/DCOB 13%)							Salaries	Benefit & Other
Salaries & Benefits		147,408	84,474		86,984	13,589	28,774	6,463
Supplies		4,284	1,070		4,541	472		5,744
	342,822	151,692	85,544	-	91,526	14,061		
Adjustment - S&B	**5,371**							5,371
Total County Administration	**348,193**							
Human Resources								
Personnel (CA 10%/ HRM 50%)								
Salary & Benefits		21,058	12,068	102,510				
Supplies		618	153	57				
Public Services (CA 20%/HRM 15%)								
Salary & Benefits		42,117	24,135	30,753				
Supplies		1,236	306	17				
Total Human Resources	**235,027**	65,029	36,662	133,337	-	-		
Clerk of Board (ES 60%/ DCOB 87%/ HRM 35%)								
Salaries & Benefits				71,757		90,941	43,161	9,694
Supplies				-		3,158		8,617
Total Clerk of the Board	**273,681**			71,757		94,099	71,935	35,889
Footing check for salaries/benefits/supplies		*216,721*		*205,094*		*108,160*		
Exclusions								
County Administration								
BASIS - Number of Agreements/Resolutions/Ordinances	**Agr**	**Res**	**Ord**	**Total**	**%**	**348,193**		
Total Basis	**342**	**73**	**6**	**421**				
PW	38	14	-	**52**	12.35%	43,007		
Solid Waste	16	2	-	**18**	4.28%	14,887		
ER&R	1	-	-	**1**	0.24%	827		
Total Excluded Costs	**55**	**16**	**-**	**71**	**16.86%**	**58,721**		
Personnel - HR								
BASIS - # of Employees	**274.99**	**% of Empl**	**235,027**					
PW	41.13	14.96%	35,152.85					
Solid Waste	12.09	4.40%	10,333.04					
ER&R	6.55	2.38%	5,598.13					
Total Excluded	59.77	**21.74%**	**51,084.02**					
Note: 50% of Kristen B S&B is PW								

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	$ 597
Advertising	$ 640
Exams	$ 414
Total	$1,651

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 & 150 Treasurer's Office Breakdown										
2024 Cost Allocation - 2022 Actuals										
									Unallowable	
	Total Salary	Indirect Salaries	Indirect Benefits	Other Indirect	Total Indirect	Direct Salary	Direct Benefits	Other Direct	Salary	Benefits
Treasurer	122,356.21					60,840.22	12,573.51		40,560.14	8,382.34
Deputy Treasurer	112,014.73	73,008.12	16,603.66		89,611.78				18,252.03	4,150.92
Acct/Investment Officer	70,993.39	17,151.44	4,146.57		21,298.02				40,020.04	9,675.34
Acct/Investment Officer	71,928.43	17,400.81	4,177.72		21,578.53				40,601.90	9,748.00
Revenue Foreclosure Clerk	9,995.26				-	676.74	322.79		6,090.64	2,905.09
Revenue Foreclosure Clerk	35,140.96				-	2,900.54	613.56		26,104.87	5,522.00
Total Other Expenses	110,373.44				-			110,373.44		
Salary adj to balance to G/L	2,730.34			2,730.34						
	535,532.76	107,560.38	24,927.95	2,730.34	135,218.67	64,417.50	13,509.85	110,373.44	171,629.62	40,383.68
Treasurer's O&M (Fund 150)						5,281.23	1,019.33	2,738.50		
						69,698.73	14,529.18	113,111.94		
EXCLUSIONS										
Revenues - Receipts										
Total	16,370									
180 Roads	560	3.42%	4,625.68							
401-405 Solid Waste	929	5.68%	7,673.68							
501 ER&R	747	4.56%	6,170.33							
			18,469.70							

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 2024 is based on actual expenditures that includes administrative costs, equipment replacement costs during 2022. 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	$559,562
	Benefits	$157,620
	Total	$717,182
Equipment Rental		
	Salaries	$490,355
	Benefits	$201,460
	Total	$691,815
Information Services		
	Salaries	$685,274
	Benefits	$242,905
	Total	$928,179

INFORMATION SERVICES
COST RECOVERY
2022 PROJECTED COSTS FOR 2022 RECOVERY
GENERAL FUND DISTRIBUTION (2020 EQUIP COUNTS)*

GIS UNIT			**$**	**206,324**
COPIER UNIT			**$**	**66,599**
5.3354%	ASSESSOR		$	3,553
7.1006%	AUDITOR		$	4,729
10.8978%	COMMISSIONERS		$	7,258
7.2383%	DISTRICT COURT		$	4,821
6.6634%	EOC		$	4,438
9.4925%	JUVENILE COURT		$	6,322
16.1103%	PROSECUTOR		$	10,729
10.5620%	SHERIFF DEPT.		$	7,034
8.1373%	SHERIFF/JAIL		$	5,419
6.7167%	TREASURER		$	4,473
0.5937%	SUPERIOR COURT		$	395
11.1520%	SC CLERK		$	7,427
100.00%				
RECORDS MANAGEMENT UNIT			**$**	**67,360**
101	ASSESSOR		$	6,219
270	AUDITOR		$	16,624
55	COMMISSIONER		$	3,386
271	DISTRICT COURT		$	16,686
0	ELECTIONS		$	-
38	JUVENILE COURT		$	2,340
14	SHERIFF		$	862
314	PROSECUTOR		$	19,334
21	SC CLERK		$	1,294
10	TREASURER		$	616
1094	61.57	EACH		
COMMUNICATIONS UNIT			**$**	**55,807**
12	ASSESSOR		$	4,377
13	AUDITOR		$	4,742
12	COMMISSIONERS		$	4,377
6	SC CLERK		$	2,189
4	SC COURT		$	1,459
4	CIVIL DEPUTY		$	1,459
12	DISTRICT COURT		$	4,377
10	JUVENILE COURT		$	3,648
15	PROSECUTOR		$	5,471
2	CO ADMINISTRATOR		$	730
9	TREASURER		$	3,283
16	EOC		$	5,837
9	SHERIFF JAIL		$	3,283
29	SHERIFF DEPT		$	10,578
153	364.75	EACH		

INFORMATION SERVICES - MAIN SUPPORT UNIT* **$ 680,763**

		Laptop	Tablets	Computer	Printer	DP Misc	Servers		
19	ASSESSOR	3		13	3			$	48,084
9	AUDITOR	0		8	1			$	22,776
15	COMMISSIONERS	1	5	6	3			$	37,961
17	DISTRICT COURT	3		11	3			$	43,022
17	ELECTIONS	1	1	8	6	1		$	43,022
15	EMERGENCY MGMT	7		8				$	37,961
18	JUVENILE COURT	8		9	1			$	45,553
27	PROSECUTOR	3	8	11	5			$	68,329
14	SC CLERK	1		11	2			$	35,430
77	SHERIFF DEPT	30		35	8	4		$	194,865
15	SHERIFF JAIL	1		13	1			$	37,961
8	SUPERIOR COURT	2		4	2			$	20,246
18	TREASURER	3		9	5	1		$	45,553
269		2,530.72		EACH					

INFORMATION SERVICES - PUBLIC RECORDS ADMINISTRATION **$ 135,885**

INFORMATION SERVICES - FINANCIAL SOFTWARE UNIT **$ 68,510**

ASSESSOR	950,603	4.097%	$	2,807
AUDITOR	735,663	3.171%	$	2,172
ELECTIONS	322,984	1.392%	$	954
CLERK	479,035	2.065%	$	1,415
COUNTY ADMIN	437,550	1.886%	$	1,292
COMMISSIONERS	571,101	2.462%	$	1,686
BOE	21,681	0.093%	$	64
CIVIL SERVICE	1,424	0.006%	$	4
PLANNING COMMISSION	10,861	0.047%	$	32
SAFETY/SECURITY	184,062	0.793%	$	544
COMMUNITY SERVICES	210,584	0.908%	$	622
DISTRICT COURT	707,337	3.049%	$	2,089
PROBATION	182,121	0.785%	$	538
JUVENILE/FAMILY COURT	747,373	3.221%	$	2,207
JUVENIL DETENTION	318,814	1.374%	$	941
PROSECUTOR	1,334,147	5.750%	$	3,940
CORONER	50,418	0.217%	$	149
SHERIFF	6,629,105	28.573%	$	19,575
SUPERIOR COURT	375,952	1.620%	$	1,110
TREASURER	521,347	2.247%	$	1,540
		0.000%	$	-
OPERATING TRANSFER OUT	3,427,815	14.775%	$	10,122
NON DEPARTMENTAL	4,980,605	21.468%	$	14,707
	23,200,583	100.000%		

$ 1,281,248

*2020 EQUIPMENT COUNTS USED FOR MAIN SUPPORT UNIT

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

GIS UNIT

Cost Distribution		License		Actual Exp	Adj	Admin %	Admin Adj	True-up 2022 Adj Due
General Fund	$206,324	$17,606.23	87.57%					$12,095
Animal Services	$0	$0.00	0.00%					$0
Health Dept	$13,733	$11,738.76	5.83%					$805
Water Quality	$0	$0.00	0.00%					$0
Public Works	$9,860	$5,871.29	4.18%					$578
Central Services	$0	$0.00	0.00%					$0
Extension (WSU)	$0	$0.00	0.00%					$0
E911	$0	$0.00	0.00%					$0
Community Development	$5,698	$2,933.74	2.42%					$334
Total	$235,616	$38,150.00	100.00%					**$13,812**

Basis of costs		License	Actual Exp	Adj	Admin %	Admin Adj	True-up
2022 Projected Expense	$219,334	$38,150	$236,633	$17,299	15.8994%	-$3,487	$13,812
Additions							
Administrative cost	$14,523						
2020 Depreciation	$1,759						
Total Additions	$16,282						
Reductions							
Billable WO	$0						
Professional Services	$0						
Total Reductions	$0						
Net change	$16,282						
Cost to be Allocated	$235,616						
Variance	$0						

Resource Distribution	Hours	License
General Fund	94.74	0.46
Animal Services	0.00	
Health Dept	1.40	0.31
Public Works	2.13	0.15
Central Services	0.00	
Extension (WSU)	0.00	
E911	0.00	
Community Development	1.73	0.08
Total	100.00	1.00

Note: Resources Distribution is based on percent of 5 yr avg labor usage 2016-2020 and Enterprise License Distribution use

True-up

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

COPIER UNIT

Cost Distribution	Copier Cost		Actual Exp	Adj	Admin %	Admin Adj	True-up 2022 Adj Due
			Actual	Adj	Admin %	Admin Adj	2021 Adj Due
General Fund	$66,599	58.3398%					-$8,274
Animal Services	$0	0.0000%					$0
Health Dept	$14,030	12.2901%					-$1,743
Water Quality	$0	0.0000%					$0
Public Works	$21,233	18.5998%					-$2,638
Central Services	$0	0.0000%					$0
Extension (WSU)	$5,708	5.0001%					-$709
E911	$0	0.0000%					$0
Community Development	$6,587	5.7701%					-$818
Total	$114,157	100.0000%					**-$14,182**

Basis of costs			Actual Exp	Adj	Admin %	Admin Adj	Adj Due
2022 Projected Expense	$59,259		45751.15	-$13,508	3.07%	-$674	**-$14,182**
Additions							
Administrative cost	$3,924						
2020 Depreciation	$50,974						
Total Additions	$54,898						
Reductions							
Total Reductions	$0						
Net change	$54,898						
Cost to be Allocated	$114,157						
Variance	$0						

Resource Distribution	Copier Cost
General Fund	0.58340
Animal Services	
Health Dept	0.12290
Water Quality	
Public Works	0.18600
Central Services	
Extension (WSU)	0.05000
E911	
Community Development	0.05770
Total	1.00

Note:

Resource distribution based on 2020 copier use

True-up 2021

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

RECORDS MANAGEMENT UNIT

Cost Distribution			Actual Exp Actual	Adj Adj	Admin % Admin %	Admin Adj Admin Adj	True-up 2022 Adj Due Adj Due
General Fund	$67,360	36.5888%					$7,532.04
Elections	$0	0.0000%					$0.00
Animal Services	$0	0.0000%					$0.00
Health Dept	$15,701	8.5285%					$1,755.65
Water Quality	$3,633	1.9734%					$406.23
Public Works	$33,187	18.0266%					$3,710.89
Central Services	$2,278	1.2374%					$254.72
Extension (WSU)	$0	0.0000%					$0.00
E911	$0	0.0000%					$0.00
Community Development	$61,941	33.6453%					$6,926.10
Total	$184,100	100.0000%					**$20,586**

Basis of costs		Actual Exp	Adj	Admin %	Admin Adj	Adj Due
2022 Projected Expense	$156,814	180052.72	$23,239	12.10%	-$2,653	**$20,586**
Additions						
Administrative cost	$10,384					
2020 Depreciation	$16,902					
Total Additions	$27,286					
Reductions						
Total Reductions	$0					
Net change	$27,286					
Cost to be Allocated	$184,100					
Variance	$0					

Resource Distribution	
General Fund	1094
Elections	0
Animal Services	
Health Dept	255
Environmental Health	59
Public Works	539
Central Services	37
Extension (WSU)	
E911	
Community Development	1006
Total	2990

Note:

Resource distribution based on boxes of documents stored in 2020

True-up 2021

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

COMMUNICATIONS UNIT

Cost Distribution			Actual Exp Actual	Adj Adj	Admin % Admin %	Admin Adj Admin Adj	True-up 2022 Adj Due Adj Due
General Fund	$55,807	53.3100%					-$812
Animal Services	$0	0.0000%					$0
Health Dept	$23,709	22.6482%					-$345
Water Quality	$0	0.0000%					$0
Public Works	$16,049	15.3309%					-$234
Central Services	$2,553	2.4388%					-$37
Extension (WSU)	$0	0.0000%					$0
E911	$0	0.0000%					$0
Community Development	$6,566	6.2722%					-$96
Total	$104,684	100.0000%					**-$1,524**

Basis of costs						
2022 Projected Expense	$91,779	91604.92	-$174	6.15%	-$1,350	**-$1,524**
Additions						
Administrative cost	$6,077					
2020 Depreciation	$6,828					
Total Additions	$12,905					
Reductions						
	$0					
Total Reductions	$0					
Net change	$12,905					
Cost to be Allocated	$104,684					
Variance	$0					

Resource Distribution	
General Fund	153
Animal Services	0
Health Dept	65
Water Quality	0
Public Works	44
Central Services	7
Extension (WSU)	0
E911	0
Community Development	18
Total	287

Note:

Resource distribution based on 2020 telephone handsets

True-up 2021

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

INFORMATION SERVICES - MAIN SUPPORT UNIT

Cost Distribution			Actual Exp Actual		Adj Adj	Admin % Admin %	Admin Adj Admin Adj	True-up 2022 Adj Due Adj Due
General Fund	$640,272	55.7668%						-$98,771
Animal Services	$0	0.0000%						$0
Auditor's O&M	$9,300	0.8100%						-$1,435
Elections	$40,491	3.5267%						-$6,246
Health Dept	$179,682	15.6500%						-$27,719
Water Quality	$0	0.0000%						$0
Public Works	$172,089	14.9887%						-$26,547
Central Services	$32,899	2.8655%						-$5,075
Extension (WSU)	$7,592	0.6613%						-$1,171
E911	$0	0.0000%						$0
Community Development	$65,799	5.7310%						-$10,150
Total	$1,148,124	100.0000%						**-$177,115**

Basis of costs								
2022 Projected Expense	$926,764	$796,764	628916.02	-$167,848	42.26%	-$9,268	**-$177,115**
Additions			185624.79				
Administrative cost	$61,366		814540.81				
2020 Depreciation	$301,665						
Total Additions	$363,031						
Reductions							
GEMS/Munis	$141,670						
Total Reductions	$141,670						
Net change	$221,361						
Cost to be Allocated	$1,148,125						
Variance	-$1						

Resource Distribution (PC, Laptop, Tablet, Printer)	
General Fund	253
Animal Services	-
Auditor's O&M (5 qty)	-
Elections	16
Health Dept	71
Water Quality	-
Public Works	68
Central Services	13
Extension (WSU)	3
PUD	-
Community Development	26
Total	450

Note:

Resource distribution based on all 2020 computer equipment.

True-up 2021

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

INFORMATION SERVICES - PUBLIC RECORDS ADMIN

Cost Distribution		
General Fund	$135,885	
Animal Services	$0	
Health Dept	$0	
Water Quality	$0	
Public Works	$0	
Central Services	$0	
Extension (WSU)	$0	
E911	$0	
Community Development	$0	
Total	$135,885	

						True-up 2022 Adj Due
	Actual Exp	Adj	Admin %	Admin Adj		Adj Due
	Actual	Adj	Admin %	Admin Adj		Adj Due
100%						-$6,938
	119736.71	-$5,173	8.05%	-$1,764		**-$6,938**

Basis of costs		
	2022 Projected Expense	$124,910
Additions		
	Administrative cost	$8,271
	2020 Depreciation	$2,704
	Total Additions	$10,975
Reductions		
		$0
	Total Reductions	$0
Net change		$10,975
	Cost to be Allocated	$135,885
	Variance	$0

Resource Distribution	
General Fund	100
Animal Services	0
Health Dept	0
Water Quality	0
Public Works	0
Central Services	0
Extension (WSU)	0
E911	0
Community Development	0
Total	100

Note:

Resources distribution 100% General Fund

True-up

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

NFORMATION SERVICES - GEMS/MUNIS SOFTWARE UNIT

Cost Distribution			Actual Exp	Adj	Admin %	Admin Adj	True-up 2022 Adj Due
			Actual	Adj		Admin Adj	2021 Adj Due
General Fund	$68,510	48.36%					$25,576.56
Animal Services	$0	0.00%					$0.00
Health Dept	$14,959	10.56%					$5,584.58
Water Quality	$3,672	2.59%					$1,370.85
Public Works	$36,923	26.06%					$13,784.32
Central Services	$10,908	7.70%					$4,072.24
Extension (WSU)	$1,651	1.17%					$616.36
E911	$0	0.00%					$0.00
Community Development	$5,048	3.56%					$1,884.55
Total	$141,671	100.00%					$52,889.47
			185624.79	$55,625	12.47%	-$2,735	$52,889.47

Basis of costs		
	2022 Projected Expense	$130,000
Additions		
	Administrative cost	$8,608
	2020 Depreciation	$3,062
	Total Additions	$11,670
Reductions		
	Total Reductions	$0
Net change		$11,670
	Cost to be Allocated	$141,670
	Variance	$1

Resource Distribution		
General Fund		0.484
Animal Services	(N/A)	0.000
Health Dept		0.106
Water Quality		0.026
Public Works (roads/parks/landfill)		0.261
Central Services (facilities/er&r)		0.077
Extension (WSU)	(N/A)	0.012
E911	(N/A)	0.000
Community Development		0.036
Total		1.00

Note:

Resource distribution is based on the actual operating and transfer costs for major users of the system.

INFORMATION SERVICES
COST RECOVERY
2022 PROJ COSTS FOR 2022 RECOVERY - TRUE UP

DATA PROCESSING SECTION RECAP

Cost Distribution	
General Fund	$708,782
Animal Services	$0
Auditor's O&M	$9,300
Elections	$40,491
Health Dept	$194,641
Water Quality	$3,672
Public Works	$209,012
Central Services	$43,807
Extension (WSU)	$9,243
E911	$0
Community Development	$70,847
Total	$1,289,795

RECAP OF ALL UNITS

Cost Distribution	
General Fund	$1,240,757
Animal Services	$0
Auditor's O&M	$9,300
Elections	$40,491
Health Dept	$261,814
Water Quality	$7,305
Public Works	$289,341
Central Services	$48,638
Extension (WSU)	$14,951
E911	$0
Community Development	$151,639
Total	$2,064,237

ADMINISTRATIVE UNIT

		Actual Exp	Adj	Admin %	Admin Adj	True-up 2022 Adj Due
Actually Allocated/Covered	$113,153					
Note:						
Total Base Expenses, All	$1,822,013					
All Other 2021 Expenses	$1,708,860	$1,488,320	-$90,540			
2022 Proj Expense	$113,153	91221.47	-$21,932	100%	-$21,931.53	
Additions						
Total Additions	$0					
Reductions		$1,579,541				
Other Adjustment	$0					
Total Reductions	$0					
Net change	$0					
Cost to be Allocated	$113,153					-$112,471
Variance	$0					

INFORMATION SERVICES COST RECOVERY 2022 TRUE-UP ADJ	ORG OBJ	50651881 450500	50651879 450500	50651878 450500	50651890 420500	50651888 450500	50651889 450500	50651888 450500	[redacted]
	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		12,095	(8,274)	7,532	(812)	(98,771)	(6,938)	25,577	(69,591)
Auditor's O&M						(1,435)			(1,435)
Elections						(6,246)			(6,246)
Health Dept		805	(1,743)	1,756	(345)	(27,719)		5,585	(21,661)
Water Quality				406		-		1,371	1,777
Public Works		578	(2,638)	3,711	(234)	(26,547)		13,784	(11,345)
Central Services				255	(37)	(5,075)		4,072	(785)
Extension (WSU)			(709)	-		(1,171)		616	(1,264)
Community Development		334	(818)	6,926	(96)	(10,150)		1,885	(1,920)
TOTAL		13,812	(14,182)	20,586	(1,524)	(177,115)	(6,938)	52,889	(112,471)

FACILITIES
COST RECOVERY
2022 BUDGETED EXPENDITURES FOR 2022 RECOVERY

OBJECT CODE	EXPENSE DESCRIPTION	ALLOCATED EXPENDITURES PERCENT	ALLOCATED EXPENDITURES DOLLARS	TOTAL CHARGE
	COURTHOUSE			
10/20	Payroll & Benefits	42.13%	$287,757	$287,757
31	Supplies	20.88%	$4,176	$4,176
32	Fuel	20.88%	$7,309	$7,309
35	Small Tools	20.88%	$1,879	$1,879
41	Professional Services	20.88%	$626	$626
42	Communications	20.88%	$731	$731
43	Travel	20.88%	$104	$104
44	Advertising	20.88%	$104	$104
45	Rents & Leases	20.88%	$3,759	$3,759
46	Insurance	20.88%	$4,078	$4,078
47	Utilities	20.88%	$48,029	$48,029
48	Repairs & Maintenance	20.88%	$39,676	$39,676
49	Miscellaneous	20.88%	$1,044	$1,044
91	Interfund, Professional Services	20.88%	$0	$0
92	Interfund, Communications	20.88%	$313	$313
95	Interfund Rentals	20.88%	$8,568	$8,568
96	Interfund Insurance	20.88%	$0	$0
			$0	$0
	TOTAL		$408,155	$408,155
			SQUARE FEET	39,933
			COST PER SQUARE FOOT	$10.2210
	INFORMATION SERVICES		2,334	23,856
	NET GENERAL FUND			$384,299

08/02/21

CORRECTIONS CENTER

10/20	Payroll & Benefits	17.18%	$117,356	$117,356
31	Supplies	23.79%	$4,757	$4,757
32	Fuel	23.79%	$8,325	$8,325
35	Small Tools	23.79%	$2,141	$2,141
41	Professional Services	23.79%	$714	$714
42	Communications	23.79%	$833	$833
43	Travel	23.79%	$119	$119
44	Advertising	23.79%	$119	$119
45	Rents & Leases	23.79%	$4,282	$4,282
46	Insurance	23.79%	$4,645	$4,645
47	Utilities	23.79%	$54,709	$54,709
48	Repairs & Maintenance	23.79%	$45,194	$45,194
49	Miscellaneous	23.79%	$1,189	$1,189
91	Interfund, Professional Services	23.79%	$0	$0
92	Interfund, Communications	23.79%	$357	$357
95	Interfund Rentals	23.79%	$9,760	$9,760
96	Interfund Insurance	23.79%	$0	$0
			$0	
	TOTAL		$254,499	$254,499

EOC

10/20	Payroll & Benefits	1.46%	$10,004	$10,004
31	Supplies	1.76%	$352	$352
32	Fuel	1.76%	$617	$617
35	Small Tools	1.76%	$159	$159
41	Professional Services	1.76%	$53	$53
42	Communications	1.76%	$62	$62
43	Travel	1.76%	$9	$9
44	Advertising	1.76%	$9	$9
45	Rents & Leases	1.76%	$317	$317
46	Insurance	1.76%	$344	$344
47	Utilities	1.76%	$4,053	$4,053
48	Repairs & Maintenance	1.76%	$3,348	$3,348
49	Miscellaneous	1.76%	$88	$88
91	Interfund, Professional Services	1.76%	$0	$0
92	Interfund, Communications	1.76%	$26	$26
95	Interfund Rentals	1.76%	$723	$723
96	Interfund Insurance	1.76%	$0	$0
			$0	$0
	TOTAL		$20,165	$20,165

JEFFCOM

10/20	Payroll & Benefits	1.85%	$12,641	$12,641
31	Supplies	5.67%	$1,133	$1,133
32	Fuel	5.67%	$1,983	$1,983
35	Small Tools	5.67%	$510	$510
41	Professional Services	5.67%	$170	$170
42	Communications	5.67%	$198	$198
43	Travel	5.67%	$28	$28
44	Advertising	5.67%	$28	$28
45	Rents & Leases	5.67%	$1,020	$1,020
46	Insurance	5.67%	$1,107	$1,107
47	Utilities	5.67%	$13,032	$13,032
48	Repairs & Maintenance	5.67%	$10,766	$10,766
49	Miscellaneous	5.67%	$283	$283
91	Interfund, Professional Services	5.67%	$0	$0
92	Interfund, Communications	5.67%	$85	$85
95	Interfund Rentals	5.67%	$2,325	$2,325
96	Interfund Insurance	5.67%	$0	$0
			$0	$0
	TOTAL		$45,310	$45,310

SHERIFF ADMINISTRATIVE & CLEARWATER FACILITIES

10/20	Payroll & Benefits	8.51%	$58,108	$58,108
31	Supplies	8.02%	$1,603	$1,603
32	Fuel	8.02%	$2,806	$2,806
35	Small Tools	8.02%	$721	$721
41	Professional Services	8.02%	$240	$240
42	Communications	8.02%	$281	$281
43	Travel	8.02%	$40	$40
44	Advertising	8.02%	$40	$40
45	Rents & Leases	8.02%	$1,443	$1,443
46	Insurance	8.02%	$1,566	$1,566
47	Utilities	8.02%	$18,438	$18,438
48	Repairs & Maintenance	8.02%	$15,231	$15,231
49	Miscellaneous	8.02%	$401	$401
91	Interfund, Professional Services	8.02%	$0	$0
92	Interfund, Communications	8.02%	$120	$120
95	Interfund Rentals	8.02%	$3,289	$3,289
96	Interfund Insurance	8.02%	$0	$0
	TOTAL		$104,328	$104,328

COMMUNITY CENTERS (5)

10/20	Payroll & Benefits	7.12%	$48,606	$48,606
31	Supplies	8.72%	$1,744	$1,744
32	Fuel	8.72%	$3,052	$3,052
35	Small Tools	8.72%	$785	$785
41	Professional Services	8.72%	$262	$262
42	Communications	8.72%	$305	$305
43	Travel	8.72%	$44	$44
44	Advertising	8.72%	$44	$44
45	Rents & Leases	8.72%	$1,570	$1,570
46	Insurance	8.72%	$1,703	$1,703
47	Utilities	8.72%	$20,058	$20,058
48	Repairs & Maintenance	8.72%	$16,570	$16,570
49	Miscellaneous	8.72%	$436	$436
91	Interfund, Professional Services	8.72%	$0	$0
92	Interfund, Communications	8.72%	$131	$131
95	Interfund Rentals	8.72%	$3,578	$3,578
96	Interfund Insurance	8.72%	$0	$0
	TOTAL		$98,887	$98,887

TOTAL GENERAL FUND

10/20	Payroll & Benefits	78.25%	$534,472	$534,472
31	Supplies	68.83%	$13,767	$13,767
32	Fuel	68.83%	$24,092	$24,092
35	Small Tools	68.83%	$6,195	$6,195
41	Professional Services	68.83%	$2,065	$2,065
42	Communications	68.83%	$2,409	$2,409
43	Travel	68.83%	$344	$344
44	Advertising	68.83%	$344	$344
45	Rents & Leases	68.83%	$12,390	$12,390
46	Insurance	68.83%	$13,443	$13,443
47	Utilities	68.83%	$158,319	$158,319
48	Repairs & Maintenance	68.83%	$130,785	$130,785
49	Miscellaneous	68.83%	$3,442	$3,442
91	Interfund, Professional Services	68.83%	$0	$0
92	Interfund, Communications	68.83%	$1,033	$1,033
95	Interfund Rentals	68.83%	$28,243	$28,243
96	Interfund Insurance	68.83%	$0	$0
	Lease Revenue		$0	$0
	TOTAL		$931,343	$931,343

INFORMATION SERVICES	2,334	23,856
NET GENERAL FUND		$907,487

CASTLE HILL (HEALTH DEPARTMENT)

10/20	Payroll & Benefits	10.44%	$71,310	$71,310
31	Supplies	11.83%	$2,365	$2,365
32	Fuel	11.83%	$4,139	$4,139
35	Small Tools	11.83%	$1,064	$1,064
41	Professional Services	11.83%	$355	$355
42	Communications	11.83%	$414	$414
43	Travel	11.83%	$59	$59
44	Advertising	11.83%	$59	$59
45	Rents & Leases	11.83%	$2,129	$2,129
	Rents & Leases -WQ	100.00%	$21,715	$21,715
46	Insurance	11.83%	$2,310	$2,310
47	Utilities	11.83%	$27,200	$27,200
48	Repairs & Maintenance	11.83%	$22,470	$22,470
49	Miscellaneous	11.83%	$591	$591
91	Interfund, Professional Services	11.83%	$0	$0
92	Interfund, Communications	11.83%	$177	$177
95	Interfund Rentals	11.83%	$4,852	$4,852
96	Interfund Insurance	11.83%	$0	$0
	Castle Hill Lease w/ Utilities - WQ		$0	
	TOTAL		$161,211	$161,211

CASTLE HILL (COMMUNITY DEVELOPMENT)

10/20	Payroll & Benefits	4.76%	$32,478	$32,478
31	Supplies	5.61%	$1,122	$1,122
32	Fuel	5.61%	$1,964	$1,964
35	Small Tools	5.61%	$505	$505
41	Professional Services	5.61%	$168	$168
42	Communications	5.61%	$196	$196
43	Travel	5.61%	$28	$28
44	Advertising	5.61%	$28	$28
45	Rents & Leases	5.61%	$1,010	$1,010
46	Insurance	5.61%	$1,096	$1,096
47	Utilities	5.61%	$12,906	$12,906
48	Repairs & Maintenance	5.61%	$10,662	$10,662
49	Miscellaneous	5.61%	$281	$281
91	Interfund, Professional Services	5.61%	$0	$0
92	Interfund, Communications	5.61%	$84	$84
95	Interfund Rentals	5.61%	$2,302	$2,302
96	Interfund Insurance	5.61%	$0	$0
			$0	
	TOTAL		$64,831	$64,831

ANIMAL SHELTER

10/20	Payroll & Benefits	0.31%	$2,137	$2,137
31	Supplies	1.37%	$275	$275
32	Fuel	1.37%	$481	$481
35	Small Tools	1.37%	$124	$124
41	Professional Services	1.37%	$41	$41
42	Communications	1.37%	$48	$48
43	Travel	1.37%	$7	$7
44	Advertising	1.37%	$7	$7
45	Rents & Leases	1.37%	$247	$247
46	Insurance	1.37%	$268	$268
47	Utilities	1.37%	$3,159	$3,159
48	Repairs & Maintenance	1.37%	$2,610	$2,610
49	Miscellaneous	1.37%	$69	$69
91	Interfund, Professional Services	1.37%	$0	$0
92	Interfund, Communications	1.37%	$21	$21
95	Interfund Rentals	1.37%	$564	$564
96	Interfund Insurance	1.37%	$0	$0
			$0	
	TOTAL		$10,057	$10,057

PARKS & RECREATION

10/20	Payroll & Benefits	0.87%	$5,969	$5,969
31	Supplies	3.91%	$781	$781
32	Fuel	3.91%	$1,367	$1,367
35	Small Tools	3.91%	$351	$351
41	Professional Services	3.91%	$117	$117
42	Communications	3.91%	$137	$137
43	Travel	3.91%	$20	$20
44	Advertising	3.91%	$20	$20
45	Rents & Leases	3.91%	$703	$703
46	Insurance	3.91%	$763	$763
47	Utilities	3.91%	$8,982	$8,982
48	Repairs & Maintenance	3.91%	$7,420	$7,420
49	Miscellaneous	3.91%	$195	$195
91	Interfund, Professional Services	3.91%	$0	$0
92	Interfund, Communications	3.91%	$59	$59
95	Interfund Rentals	3.91%	$1,602	$1,602
96	Interfund Insurance	3.91%	$0	$0
			$0	
	TOTAL		$28,484	$28,484

PUBLIC WORKS

10/20	Payroll & Benefits	5.37%	$36,648	$36,648
31	Supplies	8.45%	$1,690	$1,690
32	Fuel	8.45%	$2,957	$2,957
35	Small Tools	8.45%	$760	$760
41	Professional Services	8.45%	$253	$253
42	Communications	8.45%	$296	$296
43	Travel	8.45%	$42	$42
44	Advertising	8.45%	$42	$42
45	Rents & Leases	8.45%	$1,521	$1,521
46	Insurance	8.45%	$1,650	$1,650
47	Utilities	8.45%	$19,434	$19,434
48	Repairs & Maintenance	8.45%	$16,054	$16,054
49	Miscellaneous	8.45%	$422	$422
91	Interfund, Professional Services	8.45%	$0	$0
92	Interfund, Communications	8.45%	$127	$127
95	Interfund Rentals	8.45%	$3,467	$3,467
96	Interfund Insurance	8.45%	$0	$0
			$0	
	TOTAL		$85,364	$85,364

DIRECT SUMMARY PLUS OVERHEAD TOTAL

10/20	Payroll & Benefits	100.00%	$683,015	$683,015
31	Supplies	100.00%	$20,000	$20,000
32	Fuel	100.00%	$35,000	$35,000
35	Small Tools	100.00%	$9,000	$9,000
41	Professional Services	100.00%	$3,000	$3,000
42	Communications	100.00%	$3,500	$3,500
43	Travel	100.00%	$500	$500
44	Advertising	100.00%	$500	$500
45	Rents & Leases	100.00%	$18,000	$18,000
	Rents & Leases - WQ		$21,715	$21,715
46	Insurance	100.00%	$19,530	$19,530
47	Utilities	100.00%	$230,000	$230,000
48	Repairs & Maintenance	100.00%	$190,000	$190,000
49	Miscellaneous	100.00%	$5,000	$5,000
91	Interfund, Professional Services	100.00%	$0	$0
92	Interfund, Communications	100.00%	$1,500	$1,500
95	Interfund, Rentals	100.00%	$41,030	$41,030
96	Interfund Insurance	100.00%	$0	$0
	TOTAL		$1,281,290	$1,281,290

FACILITIES 2022 CHARGES RECAP

	MONTHLY	2022 ANNUAL	+/- FROM 2021	% CHANGE
ANIMAL SHELTER	$838	$10,057	$4,616	84.85%
COMMUNITY DEVELOPMENT	$5,403	$64,831	$4,751	7.91%
GENERAL FUND	$75,624	$907,487	$27,504	3.13%
HEALTH & HUMAN SERVICES	$13,434	$161,211	$29,658	22.54%
INFORMATION SERVICES	$1,988	$23,856	-$262	-1.09%
PARK & RECREATION	$2,374	$28,484	-$16,973	-37.34%
PUBLIC WORKS	$7,114	$85,364	$4,331	5.35%
TOTAL	$106,774	$1,281,290	$53,626	
FUND BALANCE/LEASE REVENUE		$0		
TOTAL 2021 EXPENDITURES		$1,281,290		

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 $7,891,523. The use allowance is computed on a 25-year estimated life and, as of 2022, totals $321,173 per year.

Calculation:

$7,848,783	Prior Year Capital Improvement Total
$ 42,740	Plus 2022 Capital Improvements
$7,891,523	2022 Capital Improvement Total
25	Divide by 25 year estimated life
$ 315,661	
$ 5,512	Plus Use Allowance based on 50-year life
$ 321,173	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 $2,861,105. The use allowance is computed on a 25-year estimated life and, as of 2022, totals $176,444 per year.

Calculation:

$2,826,817	Prior Year Capital Improvement Total
$ 34,288	Plus 2022 Capital Improvements
$2,861,105	2022 Capital Improvement Total
25	Divide by 25 year estimated life
$ 114,444	
$ 62,000	Plus Use Allowance based on 50-year life
$ 176,444	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 $3,547,541. The depreciation allowance is computed on a 25-year estimated life and, as of 2022, totals $224,121 per year.

Calculation:

$3,385,460	Prior Year Capital Improvement Total
$ 162,081	Plus 2022 Capital Improvements
$3,547,541	2022 Capital Improvement Total
25	Divide by 25 year estimated life
$ 141,902	
$ 82,219	Plus Use Allowance based on 50-year life
$ 224,121	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	%	165,856
Total	73	6	79		
PW	14	-	14	19.18%	31,808.00
Solid Waste	2	-	2	2.74%	4,544.00
ER&R	-	-	-	0.00%	-
Excluded Costs					36,352.00

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.

2022	PAO Cost Distribution for New BARS							
BARS #	Type of Service	Percent Criminal Dept.	Percent Civil Dept.	Percent Total 2022	Total Civil Salaries	Total Civil Benefits	Total Civil Other	Civil Total
51531	Internal Legal Services - Advice	0%	40%	20.00%	91,676.15	**20,346.02**	4,867.83	116,890.00
51535	Internal Legal Services - Claims and Litigation	90%	40%	65.00%	297,947.49	**66,124.58**	15,820.44	379,892.50
51541	External Legal Services - Advice	5%	3%	4.00%	1,375.14	**305.19**	73.02	1,753.35
51545	External Legal Services - Claims and Litigation	0%	10%	5.00%	5,729.76	**1,271.63**	304.24	7,305.63
51900	Costs associated with administering self-insurance programs and processing claims	0%	5%	2.50%	1,432.44	**317.91**	76.06	1,826.41
56320	Coroner	5%	2%	3.50%	802.17	**178.03**	42.59	1,022.78
Totals		100%	100%	100.00%	398,963.15	88,543	21,184.18	508,690.68

Prosecuting Attorney - Civil	Agreements	Resolutions	Ordinances	Total	%	116,890
Total Basis	342	73	-	415		
PW	38	14	-	52	12.53%	14,646
Solid Waste	16	2	-	18	4.34%	5,070
ER&R	1	-	-	1	0.24%	282
Total Excluded Costs	55	16	0	71	17.11%	19,998

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 $1,091,930*

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	$791,898	
Total Employee Hours		119,408
Total Property Premium	$276,572	
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	$23,460	

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

2. Human Resources – *Total $57,867.47*
   a. Professional Services, Bob Braun Personnel Services - $30,000
   b. Various Administrative Costs including training, dues, travel, etc. - $16,342.72
   c. Background Checks - $11,524.75

3. Indirect Departments: IS Cost Recovery – *Total $107,242*
   This is calculated only for the departments that perform Countywide Indirect Services.
   a. Auditor - $51,043
   b. County Administrator - $730
   c. Civil Service - $4
   d. Treasurer – $55,465

4. <u>Miscellaneous Countywide Expenditures</u> – *Total $42,291.07*
    a. Misc. Supplies & Professional Services - $7,171.32
    b. Dues - $35,119.75