

# **TITLE 2 CFR 200 COMPLIANT COST ALLOCATION PLAN**

2026 BUDGET - FY 2024 Actual Expenditures

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## **LEWIS COUNTY, WA**



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# 1. Executive Summary

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The Lewis County Auditor's Office has prepared this Title 2 CFR 200 Compliant Plan (CAP) for Lewis County, Washington. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of countywide administrative and support costs to all County operating departments and programs.

## 1 Methodology

The primary objective of a CAP is to spread costs from central support departments, generally called "Central Service Departments" to those departments, cost centers, and/or funds that receive services in support of conducting their operations. In doing so, an organization can both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

### 1.1 Allocation Principles

This plan was compiled in accordance with Generally Accepted Accounting Principles and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation "bases" that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided, and generally reflect associated service levels.

Following the above principles ensures the production of an equitable and fair plan.

## 1.2 Double-Step Down Method

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two “steps” or “passes” to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

Other methods of distributing Central Service costs to Receivers do exist, however, the project team used the double-step down method as it is the most equitable means to distribute costs.

## 1.3 Types of Cost Allocation Plans

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. The below dot points outline the two types of plans and provide examples of plan utilization.

- **Full Cost Allocation Plan:** is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources, or included in a cost-of-service study to account for indirect overhead.
- **OMB Compliant Plan:** is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB.

This plan is an **OMB Compliant Plan**.

## 2 Summary of Plan

In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2024 actual expenditures
- The allocation methodology is **OMB Title 2 CFR 200 Compliant**
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the County’s indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

## 2. Reading the Plan

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The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here; and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage and the source would potentially be blueprints of the building or square footage records.
- **Central Service Departments:** Lists all Central Service departments, including their fund, department, and or division number, along with expenditure totals per department, subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all Receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:



- **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the County that benefit from services.
- **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
- **Departmental Expense Detail:** This worksheet details the Central Service’s direct expenditures, provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. Additionally, this worksheet compounds incoming allocations and breaks total costs down by function. Lastly, it demonstrates how the G&A (General and Administrative) column is reallocated and displays subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan’s calculations.
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the dollar amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and “bottom-line” picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each Central Service department along with the source of the data.

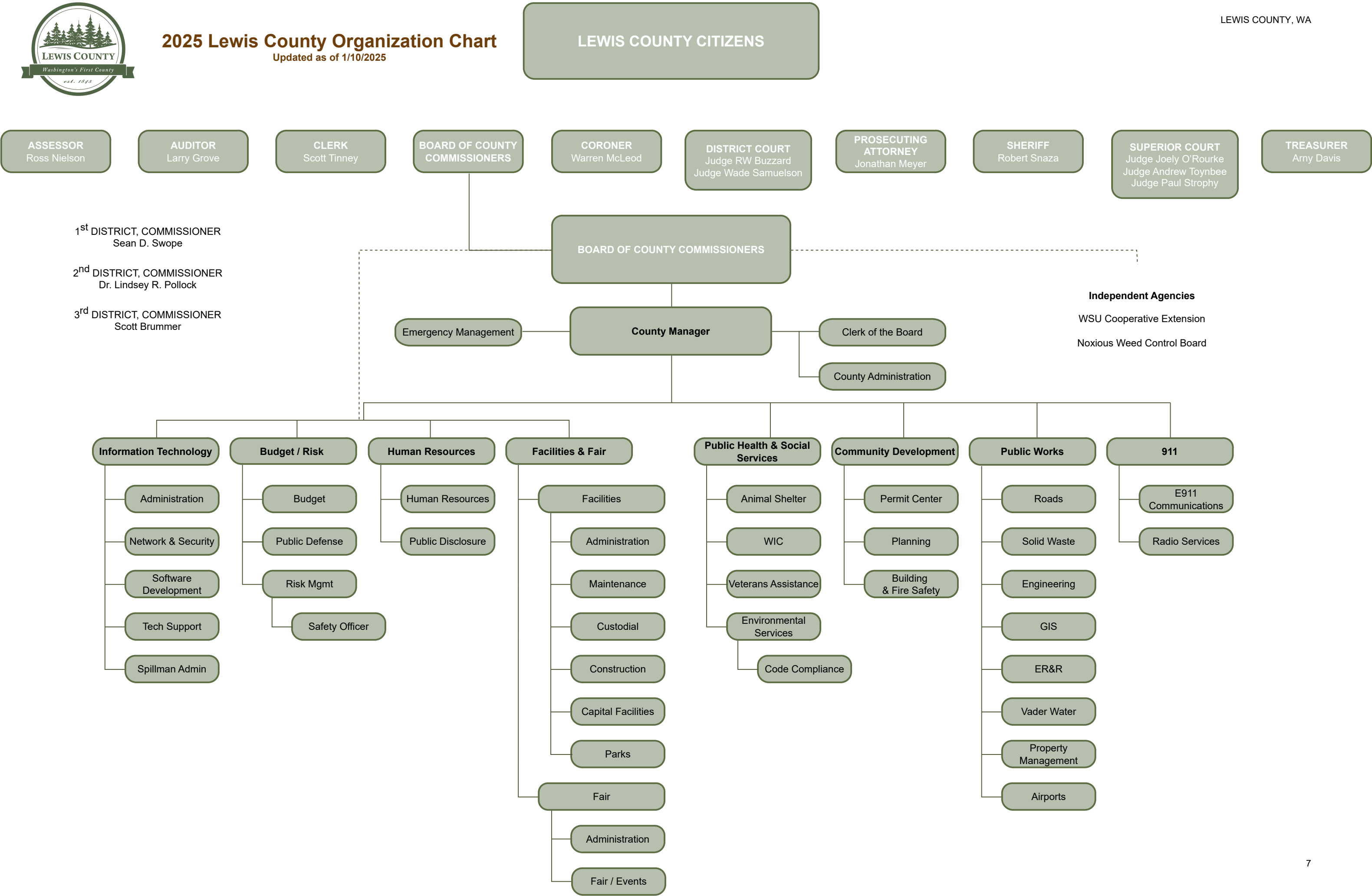
### 3. Organizational Chart

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The organizational chart on the following page shows the overall structure for Lewis County, including illustrating how each of the County's departments are organized.



2025 Lewis County Organization Chart  
Updated as of 1/10/2025



## 4. Summary of Overhead Allocations

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Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting CAP analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service and Receiving department. The Central Service departments are listed down the left-hand side, with Receiving departments across the top.

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>00151170-0<br/>BOCC<br/>LOBBYING<br/>ACTIVITIES</b> | <b>0010-<br/>00251430-0<br/>AUDITOR<br/>RECORDING</b> | <b>0010-<br/>00251481-0<br/>AUDITOR<br/>LICENSING</b> | <b>0010-<br/>00351440-0<br/>ELECTIONS</b> | <b>0010-<br/>00451424-0<br/>ASSESSOR</b> |
|--------------------------------|-------------|-------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|-------------------------------------------|------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                             | \$ -                                                  | \$ -                                                  | \$ -                                      | \$ 1,845                                 |
| 0010                           | 00151423    | BUDGET                              | \$ 119                                                           | \$ 315                                                | \$ 631                                                | \$ 1,361                                  | \$ 4,349                                 |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                             | \$ 37,593                                             | \$ 75,186                                             | \$ -                                      | \$ -                                     |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 78                                                            | \$ 1,391                                              | \$ 2,450                                              | \$ 2,389                                  | \$ 11,660                                |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                             | \$ 2,170                                              | \$ 4,339                                              | \$ 2,170                                  | \$ 20,611                                |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                             | \$ -                                                  | \$ -                                                  | \$ -                                      | \$ 3,361                                 |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                             | \$ -                                                  | \$ -                                                  | \$ -                                      | \$ -                                     |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                             | \$ 1,899                                              | \$ 3,797                                              | \$ 1,899                                  | \$ 18,037                                |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 73                                                            | \$ 237                                                | \$ 474                                                | \$ 398                                    | \$ 2,457                                 |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 271</b>                                                    | <b>\$ 43,604</b>                                      | <b>\$ 86,877</b>                                      | <b>\$ 8,216</b>                           | <b>\$ 62,322</b>                         |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                                  |                                                       |                                                       |                                           |                                          |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 271</b>                                                    | <b>\$ 43,604</b>                                      | <b>\$ 86,877</b>                                      | <b>\$ 8,216</b>                           | <b>\$ 62,322</b>                         |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>00451481-0<br/>ASSESSOR<br/>OPEN SPACE</b> | <b>0010-<br/>00552110-0<br/>HUMAN<br/>RESOURCES-<br/>LCSO</b> | <b>0010-<br/>006B1422-0<br/>TREASURER<br/>INVESTMENT<br/>POOL</b> | <b>0010-<br/>00751230-0<br/>CLERK</b> | <b>0010-<br/>00851221-0<br/>SUPERIOR<br/>COURT</b> |
|--------------------------------|-------------|-------------------------------------|---------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------|----------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                    | \$ -                                                          | \$ 923                                                            | \$ 2,768                              | \$ -                                               |
| 0010                           | 00151423    | BUDGET                              | \$ 200                                                  | \$ 61                                                         | \$ -                                                              | \$ 2,682                              | \$ 2,973                                           |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                    | \$ -                                                          | \$ -                                                              | \$ -                                  | \$ -                                               |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 632                                                  | \$ 526                                                        | \$ 1,147                                                          | \$ 9,441                              | \$ 15,508                                          |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 1,085                                                | \$ 1,085                                                      | \$ -                                                              | \$ 16,272                             | \$ 9,264                                           |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                    | \$ -                                                          | \$ -                                                              | \$ 509                                | \$ 6,879                                           |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                    | \$ -                                                          | \$ -                                                              | \$ -                                  | \$ -                                               |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 949                                                  | \$ 949                                                        | \$ -                                                              | \$ 14,240                             | \$ 8,107                                           |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 125                                                  | \$ 414                                                        | \$ -                                                              | \$ 1,824                              | \$ 1,261                                           |
|                                |             |                                     |                                                         |                                                               |                                                                   |                                       |                                                    |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 2,990</b>                                         | <b>\$ 3,036</b>                                               | <b>\$ 2,069</b>                                                   | <b>\$ 47,737</b>                      | <b>\$ 43,992</b>                                   |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                         |                                                               |                                                                   |                                       |                                                    |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 2,990</b>                                         | <b>\$ 3,036</b>                                               | <b>\$ 2,069</b>                                                   | <b>\$ 47,737</b>                      | <b>\$ 43,992</b>                                   |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>00851591-0<br/>SC INDIGENT<br/>DEF GENERAL</b> | <b>0010-<br/>00851592-0<br/>SC INDIGENT<br/>DEF ADULT<br/>FELONY</b> | <b>0010-<br/>00951240-0<br/>DISTRICT<br/>COURT</b> | <b>0010-<br/>01051570-0<br/>PROSECUTIN<br/>G ATTY<br/>CRIME<br/>VICTIMS</b> | <b>0010-<br/>01051580-0<br/>PROSECUTIN<br/>G ATTY CHILD<br/>SUPPORT</b> |
|--------------------------------|-------------|-------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                        | \$ -                                                                 | \$ -                                               | \$ -                                                                        | \$ -                                                                    |
| 0010                           | 00151423    | BUDGET                              | \$ 560                                                      | \$ 108                                                               | \$ 4,103                                           | \$ 200                                                                      | \$ 468                                                                  |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                        | \$ -                                                                 | \$ -                                               | \$ -                                                                        | \$ -                                                                    |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 2,719                                                    | \$ 1,824                                                             | \$ 11,841                                          | \$ 660                                                                      | \$ 1,553                                                                |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                        | \$ -                                                                 | \$ 16,966                                          | \$ 1,085                                                                    | \$ 2,170                                                                |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                        | \$ -                                                                 | \$ 3,205                                           | \$ -                                                                        | \$ -                                                                    |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                        | \$ -                                                                 | \$ -                                               | \$ 48,398                                                                   | \$ 96,796                                                               |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                        | \$ -                                                                 | \$ 14,848                                          | \$ 949                                                                      | \$ 1,899                                                                |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 86                                                       | \$ 17                                                                | \$ 2,103                                           | \$ 125                                                                      | \$ 260                                                                  |
|                                |             |                                     |                                                             |                                                                      |                                                    |                                                                             |                                                                         |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 3,365</b>                                             | <b>\$ 1,948</b>                                                      | <b>\$ 53,065</b>                                   | <b>\$ 51,417</b>                                                            | <b>\$ 103,145</b>                                                       |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                             |                                                                      |                                                    |                                                                             |                                                                         |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 3,365</b>                                             | <b>\$ 1,948</b>                                                      | <b>\$ 53,065</b>                                   | <b>\$ 51,417</b>                                                            | <b>\$ 103,145</b>                                                       |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-010D1535-0<br/>PROSECUTING ATTORNEY<br/>CRIMINAL</b> | <b>0010-01251900-0<br/>SELF INSURANCE<br/>ADMIN</b> | <b>0010-012S1900-0<br/>SAFETY PROGRAM</b> | <b>0010-01351890-0<br/>CENTRAL SERVICES</b> | <b>0010-014A1591-0<br/>PUBLIC DEFENSE -<br/>GENERAL</b> |
|--------------------------------|-------------|-------------------------------------|--------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------|---------------------------------------------|---------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                         | \$ -                                                | \$ -                                      | \$ -                                        | \$ 1,845                                                |
| 0010                           | 00151423    | BUDGET                              | \$ 4,670                                                     | \$ 417                                              | \$ 88                                     | \$ (3)                                      | \$ 156                                                  |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                         | \$ -                                                | \$ -                                      | \$ -                                        | \$ -                                                    |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 7,842                                                     | \$ 506                                              | \$ -                                      | \$ 7                                        | \$ 684                                                  |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 16,001                                                    | \$ -                                                | \$ -                                      | \$ -                                        | \$ 1,193                                                |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                         | \$ -                                                | \$ -                                      | \$ -                                        | \$ 144                                                  |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ 713,867                                                   | \$ -                                                | \$ -                                      | \$ -                                        | \$ -                                                    |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 14,003                                                    | \$ -                                                | \$ -                                      | \$ -                                        | \$ 1,044                                                |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 2,107                                                     | \$ 256                                              | \$ 54                                     | \$ (2)                                      | \$ 200                                                  |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 758,489</b>                                            | <b>\$ 1,178</b>                                     | <b>\$ 142</b>                             | <b>\$ 2</b>                                 | <b>\$ 5,267</b>                                         |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                              |                                                     |                                           |                                             |                                                         |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 758,489</b>                                            | <b>\$ 1,178</b>                                     | <b>\$ 142</b>                             | <b>\$ 2</b>                                 | <b>\$ 5,267</b>                                         |



**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>014A1592-0<br/>PUBLIC DEF<br/>ADULT<br/>FELONY</b> | <b>0010-<br/>014A1593-0<br/>PUBLIC DEF<br/>ADULT<br/>MSDMNR</b> | <b>0010-<br/>014B1240-0<br/>TRIAL COURT<br/>IMPROV-<br/>DISTRICT CT</b> | <b>0010-<br/>014C1592-0<br/>CRTS IND DEF<br/>ATTY ADULT<br/>FELONY</b> | <b>0010-<br/>014C1593-0<br/>CRTS IND DEF<br/>ATTY ADULT<br/>MSDMNR</b> |
|--------------------------------|-------------|-------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                            | \$ -                                                            | \$ -                                                                    | \$ -                                                                   | \$ -                                                                   |
| 0010                           | 00151423    | BUDGET                              | \$ 161                                                          | \$ 141                                                          | \$ 29                                                                   | \$ 3,166                                                               | \$ 1,509                                                               |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                            | \$ -                                                            | \$ -                                                                    | \$ -                                                                   | \$ -                                                                   |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 85                                                           | \$ 78                                                           | \$ -                                                                    | \$ 1,504                                                               | \$ 516                                                                 |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                            | \$ -                                                            | \$ -                                                                    | \$ -                                                                   | \$ -                                                                   |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                            | \$ -                                                            | \$ -                                                                    | \$ -                                                                   | \$ -                                                                   |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                            | \$ -                                                            | \$ -                                                                    | \$ -                                                                   | \$ -                                                                   |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                            | \$ -                                                            | \$ -                                                                    | \$ -                                                                   | \$ -                                                                   |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 99                                                           | \$ 87                                                           | \$ 18                                                                   | \$ 1,948                                                               | \$ 928                                                                 |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 345</b>                                                   | <b>\$ 305</b>                                                   | <b>\$ 46</b>                                                            | <b>\$ 6,619</b>                                                        | <b>\$ 2,953</b>                                                        |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                                 |                                                                 |                                                                         |                                                                        |                                                                        |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 345</b>                                                   | <b>\$ 305</b>                                                   | <b>\$ 46</b>                                                            | <b>\$ 6,619</b>                                                        | <b>\$ 2,953</b>                                                        |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>014C1594-0<br/>CRTS IND DEF<br/>ATTY JUV<br/>OFFENDER</b> | <b>0010-<br/>014C1595-0<br/>CRTS IND DEF<br/>ATTY JUV<br/>DEP/TERM</b> | <b>0010-<br/>014C1596-0<br/>CRT IND DEF<br/>ATTY<br/>TRUANCY<br/>BECCA</b> | <b>0010-<br/>01651830-0<br/>COURT<br/>SECURITY</b> | <b>0010-<br/>02052110-0<br/>CIVIL<br/>SERVICE</b> |
|--------------------------------|-------------|-------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                                   | \$ -                                                                   | \$ -                                                                       | \$ -                                               | \$ -                                              |
| 0010                           | 00151423    | BUDGET                              | \$ 434                                                                 | \$ 24                                                                  | \$ 65                                                                      | \$ 392                                             | \$ 35                                             |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                                   | \$ -                                                                   | \$ -                                                                       | \$ -                                               | \$ -                                              |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 318                                                                 | \$ 35                                                                  | \$ 78                                                                      | \$ 85                                              | \$ 106                                            |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                                   | \$ -                                                                   | \$ -                                                                       | \$ -                                               | \$ -                                              |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                                   | \$ -                                                                   | \$ -                                                                       | \$ -                                               | \$ -                                              |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                                   | \$ -                                                                   | \$ -                                                                       | \$ -                                               | \$ -                                              |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                                   | \$ -                                                                   | \$ -                                                                       | \$ -                                               | \$ -                                              |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 267                                                                 | \$ 15                                                                  | \$ 40                                                                      | \$ 241                                             | \$ 5                                              |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 1,019</b>                                                        | <b>\$ 74</b>                                                           | <b>\$ 183</b>                                                              | <b>\$ 717</b>                                      | <b>\$ 146</b>                                     |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                                        |                                                                        |                                                                            |                                                    |                                                   |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 1,019</b>                                                        | <b>\$ 74</b>                                                           | <b>\$ 183</b>                                                              | <b>\$ 717</b>                                      | <b>\$ 146</b>                                     |

## SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

| Fund                    | Dept     | Name                                | 0010-<br>021A2110-0<br>SHERIFF-<br>ADMIN | 0010-<br>021B2123-0<br>SHERIFF-<br>SPCL UNIT<br>DRUG<br>ENFORCE | 0010-<br>021C2121-0<br>SHERIFF-<br>INVESTIGATI<br>ON | 0010-<br>021D2121-0<br>SHERIFF-INV<br>RSOA/RV<br>PRGM | 0010-<br>021E1720-0<br>SHERIFF-<br>LEOFF I<br>MEDICAL |
|-------------------------|----------|-------------------------------------|------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| 0010                    | 00151160 | BOCC                                | \$ 923                                   | \$ -                                                            | \$ -                                                 | \$ -                                                  | \$ -                                                  |
| 0010                    | 00151423 | BUDGET                              | \$ 2,852                                 | \$ 1,001                                                        | \$ 1,999                                             | \$ 219                                                | \$ 435                                                |
| 0010                    | 00251310 | AUDITOR ADMINISTRATION              | \$ -                                     | \$ -                                                            | \$ -                                                 | \$ -                                                  | \$ -                                                  |
| 0010                    | 00251423 | AUDITOR FINANCIAL SERVICES          | \$ 27,039                                | \$ 1,825                                                        | \$ 3,664                                             | \$ 554                                                | \$ 855                                                |
| 0010                    | 00551810 | HUMAN RESOURCES                     | \$ 8,679                                 | \$ 3,254                                                        | \$ 6,509                                             | \$ 1,085                                              | \$ -                                                  |
| 0010                    | 00651422 | TREASURER                           | \$ 57,790                                | \$ 2,382                                                        | \$ -                                                 | \$ -                                                  | \$ -                                                  |
| 0010                    | 010A1535 | PROSECUTING ATTORNEY ADMIN          | \$ -                                     | \$ -                                                            | \$ -                                                 | \$ -                                                  | \$ -                                                  |
| 0010                    | 01051531 | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 7,595                                 | \$ 2,848                                                        | \$ 5,696                                             | \$ 949                                                | \$ -                                                  |
| 0010                    | 01551310 | COUNTY ADMINISTRATION               | \$ 1,192                                 | \$ 436                                                          | \$ 872                                               | \$ 128                                                | \$ 67                                                 |
|                         |          |                                     |                                          |                                                                 |                                                      |                                                       |                                                       |
| Total Allocated         |          |                                     | \$ 106,068                               | \$ 11,747                                                       | \$ 18,740                                            | \$ 2,935                                              | \$ 1,356                                              |
| Direct Bill Adjustments |          |                                     |                                          |                                                                 |                                                      |                                                       |                                                       |
| Proposed Costs          |          |                                     | \$ 106,068                               | \$ 11,747                                                       | \$ 18,740                                            | \$ 2,935                                              | \$ 1,356                                              |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>021F2122-0<br/>SHERIFF-<br/>PATROL</b> | <b>0010-<br/>021G2122-0<br/>SHERIFF-<br/>SEARCH &amp;<br/>RESCUE</b> | <b>0010-<br/>021H2180-0<br/>SHERIFF-<br/>PROPERTY<br/>ROOM</b> | <b>0010-<br/>021J2110-0<br/>SHERIFF-<br/>PURCHASING</b> | <b>0010-<br/>021K2110-0<br/>SHERIFF-LAW<br/>ENFORCE<br/>RECORDS</b> |
|--------------------------------|-------------|-------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                | \$ -                                                                 | \$ -                                                           | \$ -                                                    | \$ -                                                                |
| 0010                           | 00151423    | BUDGET                              | \$ 6,695                                            | \$ 1                                                                 | \$ 471                                                         | \$ 211                                                  | \$ 1,488                                                            |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                | \$ -                                                                 | \$ -                                                           | \$ -                                                    | \$ -                                                                |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 11,934                                           | \$ 7                                                                 | \$ 1,250                                                       | \$ 526                                                  | \$ 5,383                                                            |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 20,611                                           | \$ -                                                                 | \$ 2,170                                                       | \$ 1,085                                                | \$ 9,763                                                            |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                | \$ -                                                                 | \$ -                                                           | \$ -                                                    | \$ -                                                                |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                | \$ -                                                                 | \$ -                                                           | \$ -                                                    | \$ -                                                                |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 18,037                                           | \$ -                                                                 | \$ 1,899                                                       | \$ 949                                                  | \$ 8,544                                                            |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 2,818                                            | \$ 0                                                                 | \$ 261                                                         | \$ 127                                                  | \$ 1,076                                                            |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 60,096</b>                                    | <b>\$ 8</b>                                                          | <b>\$ 6,049</b>                                                | <b>\$ 2,898</b>                                         | <b>\$ 26,254</b>                                                    |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                     |                                                                      |                                                                |                                                         |                                                                     |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 60,096</b>                                    | <b>\$ 8</b>                                                          | <b>\$ 6,049</b>                                                | <b>\$ 2,898</b>                                         | <b>\$ 26,254</b>                                                    |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>021L2123-0<br/>SHERIFF-<br/>RESERVES</b> | <b>0010-<br/>021M2170-0<br/>SHERIFF-<br/>TRAFFIC<br/>POLICING</b> | <b>0010-<br/>021N2140-0<br/>SHERIFF-<br/>TRAINING</b> | <b>0010-<br/>022A2310-0<br/>JAIL-ADMIN</b> | <b>0010-<br/>022B2391-0<br/>JAIL-<br/>KITCHEN</b> |
|--------------------------------|-------------|-------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------|---------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                  | \$ -                                                              | \$ -                                                  | \$ 1,845                                   | \$ -                                              |
| 0010                           | 00151423    | BUDGET                              | \$ -                                                  | \$ 3,681                                                          | \$ 128                                                | \$ 1,208                                   | \$ 1,388                                          |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                  | \$ -                                                              | \$ -                                                  | \$ -                                       | \$ -                                              |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ -                                                  | \$ 5,866                                                          | \$ 459                                                | \$ 4,931                                   | \$ 92                                             |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                  | \$ 10,848                                                         | \$ -                                                  | \$ 5,424                                   | \$ -                                              |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                  | \$ -                                                              | \$ -                                                  | \$ -                                       | \$ -                                              |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                  | \$ -                                                              | \$ -                                                  | \$ -                                       | \$ -                                              |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                  | \$ 9,493                                                          | \$ -                                                  | \$ 4,747                                   | \$ -                                              |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ -                                                  | \$ 1,507                                                          | \$ 20                                                 | \$ 656                                     | \$ 213                                            |
|                                |             |                                     |                                                       |                                                                   |                                                       |                                            |                                                   |
| <b>Total Allocated</b>         |             |                                     | <b>\$ -</b>                                           | <b>\$ 31,396</b>                                                  | <b>\$ 607</b>                                         | <b>\$ 18,811</b>                           | <b>\$ 1,693</b>                                   |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                       |                                                                   |                                                       |                                            |                                                   |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ -</b>                                           | <b>\$ 31,396</b>                                                  | <b>\$ 607</b>                                         | <b>\$ 18,811</b>                           | <b>\$ 1,693</b>                                   |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>022C2360-0<br/>JAIL-<br/>PRISONER<br/>CARE</b> | <b>0010-<br/>022D2360-0<br/>JAIL<br/>ALTERNATIVE<br/>SANCTIONS</b> | <b>0010-<br/>022E2360-0<br/>JAIL-<br/>TRANSPORT</b> | <b>0010-<br/>022F2340-0<br/>JAIL-<br/>TRAINING</b> | <b>0010-<br/>02351595-0<br/>JUVENILE<br/>INDIGENT<br/>DEFENSE</b> |
|--------------------------------|-------------|-------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                        | \$ -                                                               | \$ -                                                | \$ -                                               | \$ -                                                              |
| 0010                           | 00151423    | BUDGET                              | \$ 12,516                                                   | \$ 1,998                                                           | \$ 1,178                                            | \$ 99                                              | \$ -                                                              |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                        | \$ -                                                               | \$ -                                                | \$ -                                               | \$ -                                                              |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 24,826                                                   | \$ 4,952                                                           | \$ 3,346                                            | \$ 219                                             | \$ -                                                              |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 37,968                                                   | \$ 9,763                                                           | \$ 6,509                                            | \$ -                                               | \$ -                                                              |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                        | \$ -                                                               | \$ -                                                | \$ -                                               | \$ -                                                              |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                        | \$ -                                                               | \$ -                                                | \$ -                                               | \$ -                                                              |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 33,227                                                   | \$ 8,544                                                           | \$ 5,696                                            | \$ -                                               | \$ -                                                              |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 5,219                                                    | \$ 1,154                                                           | \$ 746                                              | \$ 15                                              | \$ -                                                              |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 113,757</b>                                           | <b>\$ 26,412</b>                                                   | <b>\$ 17,475</b>                                    | <b>\$ 334</b>                                      | <b>\$ -</b>                                                       |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                             |                                                                    |                                                     |                                                    |                                                                   |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 113,757</b>                                           | <b>\$ 26,412</b>                                                   | <b>\$ 17,475</b>                                    | <b>\$ 334</b>                                      | <b>\$ -</b>                                                       |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>02352710-0<br/>JUVENILE<br/>ADMIN</b> | <b>0010-<br/>02352730-0<br/>JUVENILE<br/>LEGAL<br/>(COURT<br/>SERVICE)</b> | <b>0010-<br/>02352731-0<br/>JUVENILE<br/>LEGAL GAL</b> | <b>0010-<br/>02352740-0<br/>JUVENILE<br/>CASE<br/>SUPERVISION</b> | <b>0010-<br/>02352741-0<br/>JUVENILE<br/>BECCA<br/>GRANT<br/>FUNDING</b> |
|--------------------------------|-------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                               | \$ -                                                                       | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 00151423    | BUDGET                              | \$ 1,299                                           | \$ 3,209                                                                   | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                               | \$ -                                                                       | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 5,515                                           | \$ 10,703                                                                  | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 4,339                                           | \$ 15,187                                                                  | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 00651422    | TREASURER                           | \$ 13,478                                          | \$ -                                                                       | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                               | \$ -                                                                       | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 3,797                                           | \$ 13,291                                                                  | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 576                                             | \$ 1,811                                                                   | \$ -                                                   | \$ -                                                              | \$ -                                                                     |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 29,004</b>                                   | <b>\$ 44,202</b>                                                           | <b>\$ -</b>                                            | <b>\$ -</b>                                                       | <b>\$ -</b>                                                              |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                    |                                                                            |                                                        |                                                                   |                                                                          |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 29,004</b>                                   | <b>\$ 44,202</b>                                                           | <b>\$ -</b>                                            | <b>\$ -</b>                                                       | <b>\$ -</b>                                                              |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>02352760-0<br/>JUVENILE<br/>CUSTODY</b> | <b>0010-<br/>05155370-0<br/>AIR<br/>POLLUTION<br/>CONTROL</b> | <b>0010-<br/>05255430-0<br/>ANIMAL<br/>SHELTER</b> | <b>0010-<br/>05355860-0<br/>BOUNDARY<br/>REVIEW<br/>BOARD</b> | <b>0010-<br/>05456900-0<br/>SENIOR<br/>SERVICES</b> |
|--------------------------------|-------------|-------------------------------------|------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                 | \$ -                                                          | \$ 923                                             | \$ -                                                          | \$ -                                                |
| 0010                           | 00151423    | BUDGET                              | \$ 3,326                                             | \$ 63                                                         | \$ 752                                             | \$ 2                                                          | \$ 217                                              |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                 | \$ -                                                          | \$ -                                               | \$ -                                                          | \$ -                                                |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 10,689                                            | \$ 28                                                         | \$ 3,000                                           | \$ 14                                                         | \$ 14                                               |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 15,187                                            | \$ -                                                          | \$ 4,437                                           | \$ -                                                          | \$ -                                                |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                 | \$ -                                                          | \$ 17,697                                          | \$ 78                                                         | \$ -                                                |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                 | \$ -                                                          | \$ -                                               | \$ -                                                          | \$ -                                                |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 13,291                                            | \$ -                                                          | \$ 3,883                                           | \$ -                                                          | \$ -                                                |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 1,829                                             | \$ -                                                          | \$ 2,002                                           | \$ 2                                                          | \$ 134                                              |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 44,322</b>                                     | <b>\$ 91</b>                                                  | <b>\$ 32,693</b>                                   | <b>\$ 96</b>                                                  | <b>\$ 365</b>                                       |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                      |                                                               |                                                    |                                                               |                                                     |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 44,322</b>                                     | <b>\$ 91</b>                                                  | <b>\$ 32,693</b>                                   | <b>\$ 96</b>                                                  | <b>\$ 365</b>                                       |



**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-<br/>06056320-0<br/>CORONER</b> | <b>0010-<br/>06056510-0<br/>CORONER<br/>INDIGENT<br/>BURIALS</b> | <b>0010-<br/>07057121-0<br/>WSU<br/>EXTENSION</b> | <b>0010-<br/>08051424-0<br/>BOARD OF<br/>EQUALIZATIO<br/>N</b> | <b>0010-<br/>08251423-0<br/>STATE<br/>EXAMINER</b> |
|--------------------------------|-------------|-------------------------------------|-----------------------------------------|------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ 923                                  | \$ -                                                             | \$ 923                                            | \$ 1,845                                                       | \$ -                                               |
| 0010                           | 00151423    | BUDGET                              | \$ 1,672                                | \$ 8                                                             | \$ 228                                            | \$ 36                                                          | \$ 266                                             |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                    | \$ -                                                             | \$ -                                              | \$ -                                                           | \$ -                                               |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 3,744                                | \$ 14                                                            | \$ 282                                            | \$ 393                                                         | \$ 64                                              |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 3,797                                | \$ -                                                             | \$ -                                              | \$ -                                                           | \$ -                                               |
| 0010                           | 00651422    | TREASURER                           | \$ 2,382                                | \$ -                                                             | \$ -                                              | \$ -                                                           | \$ -                                               |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                    | \$ -                                                             | \$ -                                              | \$ -                                                           | \$ -                                               |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 3,323                                | \$ -                                                             | \$ -                                              | \$ -                                                           | \$ -                                               |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 587                                  | \$ 1                                                             | \$ 140                                            | \$ 22                                                          | \$ 164                                             |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 16,426</b>                        | <b>\$ 24</b>                                                     | <b>\$ 1,574</b>                                   | <b>\$ 2,296</b>                                                | <b>\$ 493</b>                                      |
| <b>Direct Bill Adjustments</b> |             |                                     |                                         |                                                                  |                                                   |                                                                |                                                    |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 16,426</b>                        | <b>\$ 24</b>                                                     | <b>\$ 1,574</b>                                   | <b>\$ 2,296</b>                                                | <b>\$ 493</b>                                      |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>0010-08351160-0<br/>WACO &amp;<br/>WASC 51160</b> | <b>0010-08351310-0<br/>WACO &amp;<br/>WASC 51310</b> | <b>1010-0-0<br/>EMERGENCY<br/>MANAGEMENT</b> | <b>1030-0-0<br/>VETERANS</b> | <b>1040-0-0<br/>SOCIAL<br/>SERVICES</b> |
|--------------------------------|-------------|-------------------------------------|------------------------------------------------------|------------------------------------------------------|----------------------------------------------|------------------------------|-----------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                 | \$ -                                                 | \$ 3,690                                     | \$ 2,768                     | \$ 20,297                               |
| 0010                           | 00151423    | BUDGET                              | \$ 42                                                | \$ 35                                                | \$ 919                                       | \$ 670                       | \$ 8,671                                |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                 | \$ -                                                 | \$ -                                         | \$ -                         | \$ -                                    |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 7                                                 | \$ 28                                                | \$ 2,267                                     | \$ 10,103                    | \$ 18,673                               |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                 | \$ -                                                 | \$ 2,246                                     | \$ 1,526                     | \$ 4,697                                |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                 | \$ -                                                 | \$ 2,970                                     | \$ 2,793                     | \$ 1,801                                |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                 | \$ -                                                 | \$ -                                         | \$ -                         | \$ -                                    |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                 | \$ -                                                 | \$ 1,965                                     | \$ 1,336                     | \$ 4,111                                |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 26                                                | \$ 21                                                | \$ 566                                       | \$ 942                       | \$ 6,965                                |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 75</b>                                         | <b>\$ 84</b>                                         | <b>\$ 14,623</b>                             | <b>\$ 20,139</b>             | <b>\$ 65,215</b>                        |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                      |                                                      |                                              |                              |                                         |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 75</b>                                         | <b>\$ 84</b>                                         | <b>\$ 14,623</b>                             | <b>\$ 20,139</b>             | <b>\$ 65,215</b>                        |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>1050-0-0<br/>LAW LIBRARY</b> | <b>1060-0-0 SW<br/>WASHINGTON<br/>FAIR</b> | <b>1070-0-0<br/>COMMUNICA<br/>TIONS - 911</b> | <b>1080-0-0<br/>TREASURER'S<br/>O&amp;M</b> | <b>1100-0-0 CD-<br/>MH-TC SALES<br/>TAX</b> |
|--------------------------------|-------------|-------------------------------------|---------------------------------|--------------------------------------------|-----------------------------------------------|---------------------------------------------|---------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                            | \$ 7,381                                   | \$ 11,994                                     | \$ -                                        | \$ 2,768                                    |
| 0010                           | 00151423    | BUDGET                              | \$ 67                           | \$ 3,108                                   | \$ 5,483                                      | \$ 295                                      | \$ 5,555                                    |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                            | \$ -                                       | \$ -                                          | \$ -                                        | \$ -                                        |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 228                          | \$ 32,513                                  | \$ 21,289                                     | \$ 2,289                                    | \$ 16,252                                   |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                            | \$ 8,679                                   | \$ 24,951                                     | \$ 1,182                                    | \$ 10,676                                   |
| 0010                           | 00651422    | TREASURER                           | \$ -                            | \$ 32,552                                  | \$ 9,105                                      | \$ -                                        | \$ 2,382                                    |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                            | \$ -                                       | \$ -                                          | \$ -                                        | \$ -                                        |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                            | \$ 7,595                                   | \$ 21,835                                     | \$ 1,035                                    | \$ 9,342                                    |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 41                           | \$ 4,924                                   | \$ 12,033                                     | \$ 148                                      | \$ 7,123                                    |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 336</b>                   | <b>\$ 96,751</b>                           | <b>\$ 106,689</b>                             | <b>\$ 4,949</b>                             | <b>\$ 54,099</b>                            |
| <b>Direct Bill Adjustments</b> |             |                                     |                                 |                                            |                                               |                                             |                                             |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 336</b>                   | <b>\$ 96,751</b>                           | <b>\$ 106,689</b>                             | <b>\$ 4,949</b>                             | <b>\$ 54,099</b>                            |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>1110-0-0<br/>TREASURER<br/>INVESTMENT<br/>POOL MAIN</b> | <b>1120-0-0<br/>NOXIOUS<br/>WEED<br/>CONTROL</b> | <b>1160-0-0<br/>PARKS &amp;<br/>RECREATION</b> | <b>1170-0-0<br/>ROADS</b> | <b>1210-0-0<br/>COMMUNITY<br/>DEVELOPME<br/>NT</b> |
|--------------------------------|-------------|-------------------------------------|------------------------------------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------|----------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                       | \$ 2,768                                         | \$ -                                           | \$ 73,808                 | \$ 30,446                                          |
| 0010                           | 00151423    | BUDGET                              | \$ 70                                                      | \$ 632                                           | \$ 493                                         | \$ 71,619                 | \$ 5,204                                           |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                       | \$ -                                             | \$ -                                           | \$ -                      | \$ -                                               |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 564                                                     | \$ 5,285                                         | \$ -                                           | \$ 142,203                | \$ 21,227                                          |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 271                                                     | \$ 3,254                                         | \$ -                                           | \$ 129,256                | \$ 20,611                                          |
| 0010                           | 00651422    | TREASURER                           | \$ -                                                       | \$ -                                             | \$ -                                           | \$ 14,932                 | \$ 13,110                                          |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                       | \$ -                                             | \$ -                                           | \$ -                      | \$ -                                               |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 237                                                     | \$ 2,848                                         | \$ -                                           | \$ 113,113                | \$ 18,037                                          |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 34                                                      | \$ 380                                           | \$ 303                                         | \$ 88,921                 | \$ 10,355                                          |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 1,177</b>                                            | <b>\$ 15,166</b>                                 | <b>\$ 797</b>                                  | <b>\$ 633,851</b>         | <b>\$ 118,990</b>                                  |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                            |                                                  |                                                |                           |                                                    |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 1,177</b>                                            | <b>\$ 15,166</b>                                 | <b>\$ 797</b>                                  | <b>\$ 633,851</b>         | <b>\$ 118,990</b>                                  |

## SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

| Fund                           | Dept     | Name                                | 1220-0-0 CHE<br>RVR BASIN<br>FLOOD CNTRL<br>AUTH | 1250-0-0<br>FLOOD<br>CONTROL<br>ZONE DIST | 1260-0-0<br>COWLITZ<br>RIVER BASIN<br>SUBZONE | 1300-0-0<br>DISTRESSED<br>COUNTIES | 1370-0-0<br>CRIME<br>VICTIM/WITN<br>ESS<br>ASSISTANC |
|--------------------------------|----------|-------------------------------------|--------------------------------------------------|-------------------------------------------|-----------------------------------------------|------------------------------------|------------------------------------------------------|
| 0010                           | 00151160 | BOCC                                | \$ -                                             | \$ -                                      | \$ -                                          | \$ 4,613                           | \$ -                                                 |
| 0010                           | 00151423 | BUDGET                              | \$ 421                                           | \$ 189                                    | \$ 68                                         | \$ 3,716                           | \$ 336                                               |
| 0010                           | 00251310 | AUDITOR ADMINISTRATION              | \$ -                                             | \$ -                                      | \$ -                                          | \$ -                               | \$ -                                                 |
| 0010                           | 00251423 | AUDITOR FINANCIAL SERVICES          | \$ 442                                           | \$ 172                                    | \$ 64                                         | \$ 369                             | \$ 920                                               |
| 0010                           | 00551810 | HUMAN RESOURCES                     | \$ -                                             | \$ -                                      | \$ -                                          | \$ -                               | \$ 1,898                                             |
| 0010                           | 00651422 | TREASURER                           | \$ 470                                           | \$ 39                                     | \$ 352                                        | \$ -                               | \$ -                                                 |
| 0010                           | 010A1535 | PROSECUTING ATTORNEY ADMIN          | \$ -                                             | \$ -                                      | \$ -                                          | \$ -                               | \$ -                                                 |
| 0010                           | 01051531 | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                             | \$ -                                      | \$ -                                          | \$ -                               | \$ 1,661                                             |
| 0010                           | 01551310 | COUNTY ADMINISTRATION               | \$ 259                                           | \$ 117                                    | \$ 42                                         | \$ 2,286                           | \$ 216                                               |
| <b>Total Allocated</b>         |          |                                     | <b>\$ 1,592</b>                                  | <b>\$ 517</b>                             | <b>\$ 525</b>                                 | <b>\$ 10,984</b>                   | <b>\$ 5,032</b>                                      |
| <b>Direct Bill Adjustments</b> |          |                                     |                                                  |                                           |                                               |                                    |                                                      |
| <b>Proposed Costs</b>          |          |                                     | <b>\$ 1,592</b>                                  | <b>\$ 517</b>                             | <b>\$ 525</b>                                 | <b>\$ 10,984</b>                   | <b>\$ 5,032</b>                                      |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>1380-0-0<br/>DISPUTE<br/>RESOLUTION</b> | <b>1400-0-0<br/>COMM<br/>DEVLPMNT<br/>BLOCK<br/>GRANT</b> | <b>1410-0-0<br/>COVID-19<br/>RESPONSE</b> | <b>1420-0-0<br/>AMERICAN<br/>RESCUE PLAN<br/>ACT</b> | <b>1450-0-0<br/>DISPUTE<br/>RESOLUTION<br/>CENTER</b> |
|--------------------------------|-------------|-------------------------------------|--------------------------------------------|-----------------------------------------------------------|-------------------------------------------|------------------------------------------------------|-------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                       | \$ -                                                      | \$ -                                      | \$ -                                                 | \$ -                                                  |
| 0010                           | 00151423    | BUDGET                              | \$ 30                                      | \$ 2,600                                                  | \$ 867                                    | \$ 3,531                                             | \$ 30                                                 |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                       | \$ -                                                      | \$ -                                      | \$ -                                                 | \$ -                                                  |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 228                                     | \$ 2,935                                                  | \$ 1,906                                  | \$ 5,027                                             | \$ 85                                                 |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                       | \$ -                                                      | \$ -                                      | \$ 1,085                                             | \$ -                                                  |
| 0010                           | 00651422    | TREASURER                           | \$ -                                       | \$ 940                                                    | \$ 352                                    | \$ -                                                 | \$ -                                                  |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                       | \$ -                                                      | \$ -                                      | \$ -                                                 | \$ -                                                  |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                       | \$ -                                                      | \$ -                                      | \$ 949                                               | \$ -                                                  |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 18                                      | \$ 1,599                                                  | \$ 534                                    | \$ 2,549                                             | \$ 18                                                 |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 276</b>                              | <b>\$ 8,074</b>                                           | <b>\$ 3,659</b>                           | <b>\$ 13,142</b>                                     | <b>\$ 133</b>                                         |
| <b>Direct Bill Adjustments</b> |             |                                     |                                            |                                                           |                                           |                                                      |                                                       |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 276</b>                              | <b>\$ 8,074</b>                                           | <b>\$ 3,659</b>                           | <b>\$ 13,142</b>                                     | <b>\$ 133</b>                                         |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>1500-0-0<br/>GRANT<br/>AWARD<br/>(SHERIFF)</b> | <b>1520-0-0<br/>ANIMAL<br/>SHELTER<br/>DONATIONS</b> | <b>1580-0-0<br/>ELECTION<br/>RESERVE</b> | <b>1590-0-0<br/>AUDITOR'S<br/>O&amp;M</b> | <b>1600-0-0<br/>CRIMINAL<br/>DRUG<br/>INVESTIGATI<br/>ON</b> |
|--------------------------------|-------------|-------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------|-------------------------------------------|--------------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                              | \$ -                                                 | \$ -                                     | \$ -                                      | \$ -                                                         |
| 0010                           | 00151423    | BUDGET                              | \$ 47                                             | \$ 115                                               | \$ 127                                   | \$ 114                                    | \$ 5                                                         |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                              | \$ -                                                 | \$ -                                     | \$ -                                      | \$ -                                                         |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 407                                            | \$ 949                                               | \$ 327                                   | \$ 902                                    | \$ 162                                                       |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                              | \$ 54                                                | \$ -                                     | \$ -                                      | \$ -                                                         |
| 0010                           | 00651422    | TREASURER                           | \$ -                                              | \$ -                                                 | \$ 386                                   | \$ -                                      | \$ -                                                         |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                              | \$ -                                                 | \$ -                                     | \$ -                                      | \$ -                                                         |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                              | \$ 47                                                | \$ -                                     | \$ -                                      | \$ -                                                         |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 7                                              | \$ 89                                                | \$ 20                                    | \$ 17                                     | \$ 1                                                         |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 461</b>                                     | <b>\$ 1,254</b>                                      | <b>\$ 859</b>                            | <b>\$ 1,033</b>                           | <b>\$ 169</b>                                                |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                   |                                                      |                                          |                                           |                                                              |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 461</b>                                     | <b>\$ 1,254</b>                                      | <b>\$ 859</b>                            | <b>\$ 1,033</b>                           | <b>\$ 169</b>                                                |

## SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

| Fund                           | Dept     | Name                                | 1900-0-0<br>PUBLIC<br>HEALTH | 1910-0-0<br>FOUNDATION<br>AL PUB<br>HEALTH<br>SRVCS | 1980-0-0<br>TOURISM<br>PROMOTION | 3010-0-0<br>CAPITAL<br>MAINTENANC<br>E & REPAIR | 3100-0-0<br>CAPITAL<br>FACILITIES<br>PLAN |
|--------------------------------|----------|-------------------------------------|------------------------------|-----------------------------------------------------|----------------------------------|-------------------------------------------------|-------------------------------------------|
| 0010                           | 00151160 | BOCC                                | \$ 7,381                     | \$ -                                                | \$ 3,690                         | \$ 7,381                                        | \$ 1,845                                  |
| 0010                           | 00151423 | BUDGET                              | \$ 5,687                     | \$ 2,379                                            | \$ 1,790                         | \$ 1,407                                        | \$ 373                                    |
| 0010                           | 00251310 | AUDITOR ADMINISTRATION              | \$ -                         | \$ -                                                | \$ -                             | \$ -                                            | \$ -                                      |
| 0010                           | 00251423 | AUDITOR FINANCIAL SERVICES          | \$ 44,927                    | \$ 25,269                                           | \$ 1,528                         | \$ 2,878                                        | \$ 1,652                                  |
| 0010                           | 00551810 | HUMAN RESOURCES                     | \$ 23,255                    | \$ 15,659                                           | \$ 217                           | \$ 2,115                                        | \$ -                                      |
| 0010                           | 00651422 | TREASURER                           | \$ 46,228                    | \$ 117                                              | \$ -                             | \$ 117                                          | \$ -                                      |
| 0010                           | 010A1535 | PROSECUTING ATTORNEY ADMIN          | \$ -                         | \$ -                                                | \$ -                             | \$ -                                            | \$ -                                      |
| 0010                           | 01051531 | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 20,351                    | \$ 13,704                                           | \$ 190                           | \$ 1,851                                        | \$ -                                      |
| 0010                           | 01551310 | COUNTY ADMINISTRATION               | \$ 11,570                    | \$ 6,899                                            | \$ 1,177                         | \$ 1,600                                        | \$ 229                                    |
| <b>Total Allocated</b>         |          |                                     | <b>\$ 159,400</b>            | <b>\$ 64,027</b>                                    | <b>\$ 8,592</b>                  | <b>\$ 17,350</b>                                | <b>\$ 4,100</b>                           |
| <b>Direct Bill Adjustments</b> |          |                                     |                              |                                                     |                                  |                                                 |                                           |
| <b>Proposed Costs</b>          |          |                                     | <b>\$ 159,400</b>            | <b>\$ 64,027</b>                                    | <b>\$ 8,592</b>                  | <b>\$ 17,350</b>                                | <b>\$ 4,100</b>                           |



**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>3110-0-0<br/>REET 1</b> | <b>3120-0-0<br/>REET 2</b> | <b>3250-0-0 GEN<br/>GOV CAPTL<br/>CONSTRUCTI<br/>ON</b> | <b>3300-0-0<br/>COMMUNICA<br/>TIONS BLDG<br/>AND EQUIP</b> | <b>3350-0-0<br/>TECHNOLOGY<br/>REPLACEMEN<br/>T FUND</b> |
|--------------------------------|-------------|-------------------------------------|----------------------------|----------------------------|---------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                       | \$ -                       | \$ 4,613                                                | \$ -                                                       | \$ -                                                     |
| 0010                           | 00151423    | BUDGET                              | \$ 3,201                   | \$ 113                     | \$ 718                                                  | \$ 464                                                     | \$ 593                                                   |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                       | \$ -                       | \$ -                                                    | \$ -                                                       | \$ -                                                     |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 5,646                   | \$ 3,518                   | \$ 4,930                                                | \$ 200                                                     | \$ 1,497                                                 |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                       | \$ -                       | \$ -                                                    | \$ -                                                       | \$ -                                                     |
| 0010                           | 00651422    | TREASURER                           | \$ -                       | \$ -                       | \$ -                                                    | \$ -                                                       | \$ -                                                     |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                       | \$ -                       | \$ -                                                    | \$ -                                                       | \$ -                                                     |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                       | \$ -                       | \$ -                                                    | \$ -                                                       | \$ -                                                     |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 1,969                   | \$ 69                      | \$ 442                                                  | \$ 285                                                     | \$ 365                                                   |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 10,816</b>           | <b>\$ 3,699</b>            | <b>\$ 10,703</b>                                        | <b>\$ 949</b>                                              | <b>\$ 2,455</b>                                          |
| <b>Direct Bill Adjustments</b> |             |                                     |                            |                            |                                                         |                                                            |                                                          |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 10,816</b>           | <b>\$ 3,699</b>            | <b>\$ 10,703</b>                                        | <b>\$ 949</b>                                              | <b>\$ 2,455</b>                                          |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>3400-0-0<br/>BROADBAND<br/>INFRASTRUC<br/>TURE</b> | <b>3450-0-0 JAIL<br/>CAPITAL<br/>IMPROVEMEN<br/>TS</b> | <b>3500-0-0<br/>HOMELESS<br/>SHELTER<br/>CAPITAL</b> | <b>4010-0-0<br/>SOLID WASTE</b> | <b>4050-0-0<br/>PACKWOOD<br/>AIRPORT</b> |
|--------------------------------|-------------|-------------------------------------|-------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------|---------------------------------|------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                                  | \$ 923                                                 | \$ 8,303                                             | \$ 3,690                        | \$ 923                                   |
| 0010                           | 00151423    | BUDGET                              | \$ 21,590                                             | \$ 1,479                                               | \$ 3,311                                             | \$ 7,186                        | \$ 200                                   |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                                  | \$ -                                                   | \$ -                                                 | \$ -                            | \$ -                                     |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 906                                                | \$ 205                                                 | \$ 6,848                                             | \$ 40,308                       | \$ 1,454                                 |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                                  | \$ -                                                   | \$ -                                                 | \$ 22,510                       | \$ 76                                    |
| 0010                           | 00651422    | TREASURER                           | \$ 470                                                | \$ -                                                   | \$ -                                                 | \$ 5,117                        | \$ 626                                   |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                                  | \$ -                                                   | \$ -                                                 | \$ -                            | \$ -                                     |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                                  | \$ -                                                   | \$ -                                                 | \$ 19,699                       | \$ 66                                    |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 13,282                                             | \$ 910                                                 | \$ 2,037                                             | \$ 12,233                       | \$ 150                                   |
|                                |             |                                     |                                                       |                                                        |                                                      |                                 |                                          |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 36,248</b>                                      | <b>\$ 3,517</b>                                        | <b>\$ 20,499</b>                                     | <b>\$ 110,744</b>               | <b>\$ 3,495</b>                          |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                       |                                                        |                                                      |                                 |                                          |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 36,248</b>                                      | <b>\$ 3,517</b>                                        | <b>\$ 20,499</b>                                     | <b>\$ 110,744</b>               | <b>\$ 3,495</b>                          |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>4070-0-0<br/>SOUTH<br/>COUNTY<br/>AIRPORT</b> | <b>4100-0-0<br/>MIDDLEFORK<br/>WATER-<br/>SEWER<br/>SYSTEM</b> | <b>4150-0-0<br/>SOLID WASTE<br/>DISPOSAL<br/>DIST #1</b> | <b>4200-0-0<br/>WATER<br/>UTILITY-<br/>VADER</b> | <b>5010-0-0 EQ<br/>RENTAL &amp;<br/>REV-FLEET</b> |
|--------------------------------|-------------|-------------------------------------|--------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ 2,768                                         | \$ -                                                           | \$ -                                                     | \$ 923                                           | \$ 4,613                                          |
| 0010                           | 00151423    | BUDGET                              | \$ 819                                           | \$ 365                                                         | \$ 11,712                                                | \$ 932                                           | \$ 7,560                                          |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                             | \$ -                                                           | \$ -                                                     | \$ -                                             | \$ -                                              |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 3,879                                         | \$ 12,370                                                      | \$ 36,190                                                | \$ 27,867                                        | \$ 64,550                                         |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 1,052                                         | \$ 1,031                                                       | \$ -                                                     | \$ 2,571                                         | \$ 15,101                                         |
| 0010                           | 00651422    | TREASURER                           | \$ 11,433                                        | \$ 7,361                                                       | \$ 42,599                                                | \$ 8,966                                         | \$ 3,753                                          |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                             | \$ -                                                           | \$ -                                                     | \$ -                                             | \$ -                                              |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 921                                           | \$ 902                                                         | \$ -                                                     | \$ 2,250                                         | \$ 13,215                                         |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 869                                           | \$ 582                                                         | \$ 7,205                                                 | \$ 1,466                                         | \$ 9,892                                          |
|                                |             |                                     |                                                  |                                                                |                                                          |                                                  |                                                   |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 21,741</b>                                 | <b>\$ 22,610</b>                                               | <b>\$ 97,706</b>                                         | <b>\$ 44,974</b>                                 | <b>\$ 118,682</b>                                 |
| <b>Direct Bill Adjustments</b> |             |                                     |                                                  |                                                                |                                                          |                                                  |                                                   |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 21,741</b>                                 | <b>\$ 22,610</b>                                               | <b>\$ 97,706</b>                                         | <b>\$ 44,974</b>                                 | <b>\$ 118,682</b>                                 |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>5060-0-0<br/>PITS &amp;<br/>QUARRIES</b> | <b>5070-0-0<br/>FACILITIES</b> | <b>5100-0-0<br/>COUNTY INS -<br/>WORKERS'<br/>COMP</b> | <b>5120-0-0<br/>RISK MGMT<br/>GENERAL<br/>LIABILITY</b> | <b>5140-0-0<br/>RISK MGMT<br/>UNEMPLOYM<br/>ENT</b> |
|--------------------------------|-------------|-------------------------------------|---------------------------------------------|--------------------------------|--------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                        | \$ 5,536                       | \$ 1,845                                               | \$ 3,690                                                | \$ -                                                |
| 0010                           | 00151423    | BUDGET                              | \$ 266                                      | \$ 7,769                       | \$ 1,081                                               | \$ 4,599                                                | \$ 287                                              |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                        | \$ -                           | \$ -                                                   | \$ -                                                    | \$ -                                                |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 2,521                                    | \$ 37,067                      | \$ 3,808                                               | \$ 4,613                                                | \$ 85                                               |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                        | \$ 21,696                      | \$ 1,166                                               | \$ 4,095                                                | \$ -                                                |
| 0010                           | 00651422    | TREASURER                           | \$ -                                        | \$ 4,027                       | \$ 196                                                 | \$ 3,948                                                | \$ -                                                |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                        | \$ -                           | \$ -                                                   | \$ -                                                    | \$ -                                                |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                        | \$ 18,987                      | \$ 1,021                                               | \$ 3,584                                                | \$ -                                                |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 164                                      | \$ 12,309                      | \$ 1,070                                               | \$ 4,251                                                | \$ 177                                              |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 2,951</b>                             | <b>\$ 107,390</b>              | <b>\$ 10,186</b>                                       | <b>\$ 28,781</b>                                        | <b>\$ 549</b>                                       |
| <b>Direct Bill Adjustments</b> |             |                                     |                                             |                                |                                                        |                                                         |                                                     |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 2,951</b>                             | <b>\$ 107,390</b>              | <b>\$ 10,186</b>                                       | <b>\$ 28,781</b>                                        | <b>\$ 549</b>                                       |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>5160-0-0<br/>RISK MGMT<br/>LEOFF 1</b> | <b>5200-0-0<br/>RADIO<br/>SERVICES</b> | <b>5400-0-0<br/>INFORMATIO<br/>N SERVICES</b> | <b>0-0-0 OTHER</b> |
|--------------------------------|-------------|-------------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------------------|--------------------|
| 0010                           | 00151160    | BOCC                                | \$ -                                      | \$ -                                   | \$ 11,071                                     | \$ -               |
| 0010                           | 00151423    | BUDGET                              | \$ 215                                    | \$ 783                                 | \$ 5,992                                      | \$ -               |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ -                                      | \$ -                                   | \$ -                                          | \$ -               |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 92                                     | \$ 1,052                               | \$ 19,931                                     | \$ -               |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ -                                      | \$ 2,170                               | \$ 17,086                                     | \$ -               |
| 0010                           | 00651422    | TREASURER                           | \$ 15,327                                 | \$ -                                   | \$ 3,792                                      | \$ -               |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ -                                      | \$ -                                   | \$ -                                          | \$ -               |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                                      | \$ 1,899                               | \$ 14,952                                     | \$ -               |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 132                                    | \$ 1,235                               | \$ 9,616                                      | \$ 795             |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 15,766</b>                          | <b>\$ 7,138</b>                        | <b>\$ 82,440</b>                              | <b>\$ 795</b>      |
| <b>Direct Bill Adjustments</b> |             |                                     |                                           |                                        |                                               |                    |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 15,766</b>                          | <b>\$ 7,138</b>                        | <b>\$ 82,440</b>                              | <b>\$ 795</b>      |

**SUMMARY OF RESULTING OVERHEAD ALLOCATIONS**

| <b>Fund</b>                    | <b>Dept</b> | <b>Name</b>                         | <b>Subtotal</b>     | <b>Direct Billed</b> | <b>Unallocated</b>  | <b>Total</b>        |
|--------------------------------|-------------|-------------------------------------|---------------------|----------------------|---------------------|---------------------|
| 0010                           | 00151160    | BOCC                                | \$ 244,489          | \$ -                 | \$ 703,002          | \$ 947,491          |
| 0010                           | 00151423    | BUDGET                              | \$ 286,022          | \$ -                 | \$ -                | \$ 286,022          |
| 0010                           | 00251310    | AUDITOR ADMINISTRATION              | \$ 112,780          | \$ -                 | \$ -                | \$ 112,780          |
| 0010                           | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 851,649          | \$ -                 | \$ -                | \$ 851,649          |
| 0010                           | 00551810    | HUMAN RESOURCES                     | \$ 601,215          | \$ -                 | \$ -                | \$ 601,215          |
| 0010                           | 00651422    | TREASURER                           | \$ 344,938          | \$ -                 | \$ 710,360          | \$ 1,055,297        |
| 0010                           | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ 859,061          | \$ -                 | \$ -                | \$ 859,061          |
| 0010                           | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 526,129          | \$ -                 | \$ -                | \$ 526,129          |
| 0010                           | 01551310    | COUNTY ADMINISTRATION               | \$ 283,436          | \$ -                 | \$ -                | \$ 283,436          |
| <b>Total Allocated</b>         |             |                                     | <b>\$ 4,109,718</b> | <b>\$ -</b>          | <b>\$ 1,413,362</b> | <b>\$ 5,523,080</b> |
| <b>Direct Bill Adjustments</b> |             |                                     | <b>\$ -</b>         |                      |                     |                     |
| <b>Proposed Costs</b>          |             |                                     | <b>\$ 4,109,718</b> | <b>\$ -</b>          | <b>\$ 1,413,362</b> | <b>\$ 5,523,080</b> |

## 5. Summary of Functions and Allocation Bases

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The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage and the source would potentially be blueprints of the building or square footage records.

**SUMMARY OF FUNCTIONS AND ALLOCATION BASES**

| <b>CS DEPARTMENT</b>                                      | <b>FUNCTION</b>                         | <b>SUPPORT % ALLOCATION BASIS</b>           | <b>SOURCE</b>                         |
|-----------------------------------------------------------|-----------------------------------------|---------------------------------------------|---------------------------------------|
| <b>0010-00151160- BOCC</b>                                |                                         |                                             |                                       |
|                                                           | Clerk of the Board                      | 30% # of Agenda Items                       | FY 2024 Resolution List               |
|                                                           | Legislative Support                     | 40% Not Allocated                           | -                                     |
|                                                           | Board of Equalization                   | 5% Not Allocated                            | -                                     |
|                                                           | Community Support                       | 25% Not Allocated                           | -                                     |
| <b>0010-00151423- BUDGET</b>                              |                                         |                                             |                                       |
|                                                           | Budget Development                      | 100% Expenditures                           | FY2024 Actual Expenditures            |
| <b>0010-00251310- AUDITOR ADMINISTRATION</b>              |                                         |                                             |                                       |
|                                                           | Administrative Support                  | 100% # of FTE per Auditor Org               | FY 2024 Staffing                      |
| <b>0010-00251423- AUDITOR FINANCIAL SERVICES</b>          |                                         |                                             |                                       |
|                                                           | Accounts Payable                        | 20% # of AP Transactions                    | FY 2024 AP Transactions               |
|                                                           | Payroll Support                         | 33% # of FTE                                | FY 2024 Staffing                      |
|                                                           | General Accounting                      | 47% # of GL Transactions                    | FY 2024 GL Transactions               |
| <b>0010-00551810- HUMAN RESOURCES</b>                     |                                         |                                             |                                       |
|                                                           | General Employee Support                | 100% # of FTE                               | FY 2024 Staffing                      |
| <b>0010-00651422- TREASURER</b>                           |                                         |                                             |                                       |
|                                                           | Revenue Management                      | 20% # of CR Transactions                    | FY 2024 Transactions                  |
|                                                           | Credit Card Management                  | 10% # of P Cards                            | FY 2024 US Bank P-Card Report         |
|                                                           | Investments                             | 10% \$ of Interest Earned                   | FY 2024 Treasurer Investment Interest |
|                                                           | Outside Entity Support / Public Support | 60% Not Allocated                           | -                                     |
| <b>0010-010A1535- PROSECUTING ATTORNEY ADMIN</b>          |                                         |                                             |                                       |
|                                                           | Administrative Support                  | 100% # of FTE per Prosecuting Attorney Org  | FY 2024 Staffing                      |
| <b>0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)</b> |                                         |                                             |                                       |
|                                                           | General Legal Counsel                   | 100% # of FTE                               | FY 2024 Staffing                      |
| <b>0010-01551310- COUNTY ADMINISTRATION</b>               |                                         |                                             |                                       |
|                                                           | Administrative Support                  | 33% Expenditures                            | FY 2024 Actual Expenditures           |
|                                                           | Managerial Support                      | 33% # of FTE                                | FY 2024 Staffing                      |
|                                                           | Legislative Support                     | 33% Direct to Board of County Commissioners | -                                     |



## 6. Central Service Departments (Providers)

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The follow page provides a list of all the departments included as Central Services, including; their fund, department, and or division number, expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

**CENTRAL SERVICES DEPARTMENTS (PROVIDERS)**

| <b>Fund</b> | <b>Dept</b> | <b>Name</b>                         | <b>Functional<br/>Expenditures</b> | <b>Disallowed<br/>Costs</b> | <b>Cost<br/>Adjustments</b> | <b>Total \$</b> |
|-------------|-------------|-------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------|
| 0010        | 00151160    | BOCC                                | \$ 788,651                         | \$ -                        | \$ -                        | \$ 788,651      |
| 0010        | 00151423    | BUDGET                              | \$ 276,888                         | \$ -                        | \$ -                        | \$ 276,888      |
| 0010        | 00251310    | AUDITOR ADMINISTRATION              | \$ 345,016                         | \$ -                        | \$ (139,408)                | \$ 205,608      |
| 0010        | 00251423    | AUDITOR FINANCIAL SERVICES          | \$ 775,151                         | \$ -                        | \$ -                        | \$ 775,151      |
| 0010        | 00551810    | HUMAN RESOURCES                     | \$ 616,779                         | \$ -                        | \$ -                        | \$ 616,779      |
| 0010        | 00651422    | TREASURER                           | \$ 1,043,688                       | \$ -                        | \$ -                        | \$ 1,043,688    |
| 0010        | 010A1535    | PROSECUTING ATTORNEY ADMIN          | \$ 1,025,138                       | \$ -                        | \$ -                        | \$ 1,025,138    |
| 0010        | 01051531    | PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 364,554                         | \$ -                        | \$ -                        | \$ 364,554      |
| 0010        | 01551310    | COUNTY ADMINISTRATION               | \$ 426,623                         | \$ -                        | \$ -                        | \$ 426,623      |

**TOTAL ALLOCATED EXPENDITURES****\$ 5,523,080**

## 7. Grantee Departments (Receivers)

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The following page provides a list of all the departments included as Receiving departments, including their fund, department, and or division number.

**GRANTEE DEPARTMENTS (RECEIVERS)**

| FUND | DEPT     | NAME                           |
|------|----------|--------------------------------|
| 0010 | 00151170 | BOCC LOBBYING ACTIVITIES       |
| 0010 | 00251430 | AUDITOR RECORDING              |
| 0010 | 00251481 | AUDITOR LICENSING              |
| 0010 | 00351440 | ELECTIONS                      |
| 0010 | 00451424 | ASSESSOR                       |
| 0010 | 00451481 | ASSESSOR OPEN SPACE            |
| 0010 | 00552110 | HUMAN RESOURCES-LCSO           |
| 0010 | 006B1422 | TREASURER INVESTMENT POOL      |
| 0010 | 00751230 | CLERK                          |
| 0010 | 00851221 | SUPERIOR COURT                 |
| 0010 | 00851591 | SC INDIGENT DEF GENERAL        |
| 0010 | 00851592 | SC INDIGENT DEF ADULT FELONY   |
| 0010 | 00951240 | DISTRICT COURT                 |
| 0010 | 01051570 | PROSECUTING ATTY CRIME VICTIMS |
| 0010 | 01051580 | PROSECUTING ATTY CHILD SUPPORT |
| 0010 | 010D1535 | PROSECUTING ATY CRIMINAL       |
| 0010 | 01251900 | SELF INSURANCE ADMIN           |
| 0010 | 012S1900 | SAFETY PROGRAM                 |
| 0010 | 01351890 | CENTRAL SERVICES               |
| 0010 | 014A1591 | PUBLIC DEFENSE - GENERAL       |
| 0010 | 014A1592 | PUBLIC DEF ADULT FELONY        |
| 0010 | 014A1593 | PUBLIC DEF ADULT MSDMNR        |
| 0010 | 014B1221 | TRIAL COURT IMPROV             |
| 0010 | 014B1240 | TRIAL COURT IMPROV-DISTRICT CT |
| 0010 | 014C1592 | CRTS IND DEF ATTY ADULT FELONY |
| 0010 | 014C1593 | CRTS IND DEF ATTY ADULT MSDMNR |
| 0010 | 014C1594 | CRTS IND DEF ATTY JUV OFFENDER |
| 0010 | 014C1595 | CRTS IND DEF ATTY JUV DEP/TERM |
| 0010 | 014C1596 | CRT IND DEF ATTY TRUANCY BECCA |
| 0010 | 01651830 | COURT SECURITY                 |
| 0010 | 02052110 | CIVIL SERVICE                  |
| 0010 | 021A2110 | SHERIFF-ADMIN                  |
| 0010 | 021B2123 | SHERIFF-SPCL UNIT DRUG ENFORCE |
| 0010 | 021C2121 | SHERIFF-INVESTIGATION          |
| 0010 | 021D2121 | SHERIFF-INV RSOA/RV PRGM       |
| 0010 | 021E1720 | SHERIFF-LEOFF I MEDICAL        |
| 0010 | 021F2122 | SHERIFF-PATROL                 |
| 0010 | 021G2122 | SHERIFF-SEARCH & RESCUE        |
| 0010 | 021H2180 | SHERIFF-PROPERTY ROOM          |
| 0010 | 021J2110 | SHERIFF-PURCHASING             |
| 0010 | 021K2110 | SHERIFF-LAW ENFORCE RECORDS    |
| 0010 | 021L2123 | SHERIFF-RESERVES               |
| 0010 | 021M2170 | SHERIFF-TRAFFIC POLICING       |

**GRANTEE DEPARTMENTS (RECEIVERS)**

| FUND | DEPT     | NAME                           |
|------|----------|--------------------------------|
| 0010 | 021N2140 | SHERIFF-TRAINING               |
| 0010 | 022A2310 | JAIL-ADMIN                     |
| 0010 | 022B2391 | JAIL-KITCHEN                   |
| 0010 | 022C2360 | JAIL-PRISONER CARE             |
| 0010 | 022D2360 | JAIL ALTERNATIVE SANCTIONS     |
| 0010 | 022E2360 | JAIL-TRANSPORT                 |
| 0010 | 022F2340 | JAIL-TRAINING                  |
| 0010 | 02351595 | JUVENILE INDIGENT DEFENSE      |
| 0010 | 02352710 | JUVENILE ADMIN                 |
| 0010 | 02352730 | JUVENILE LEGAL (COURT SERVICE) |
| 0010 | 02352731 | JUVENILE LEGAL GAL             |
| 0010 | 02352740 | JUVENILE CASE SUPERVISION      |
| 0010 | 02352741 | JUVENILE BECCA GRANT FUNDING   |
| 0010 | 02352760 | JUVENILE CUSTODY               |
| 0010 | 05155370 | AIR POLLUTION CONTROL          |
| 0010 | 05255430 | ANIMAL SHELTER                 |
| 0010 | 05355860 | BOUNDARY REVIEW BOARD          |
| 0010 | 05456900 | SENIOR SERVICES                |
| 0010 | 06056320 | CORONER                        |
| 0010 | 06056510 | CORONER INDIGENT BURIALS       |
| 0010 | 07057121 | WSU EXTENSION                  |
| 0010 | 08051424 | BOARD OF EQUALIZATION          |
| 0010 | 08251423 | STATE EXAMINER                 |
| 0010 | 08351160 | WACO & WASC 51160              |
| 0010 | 08351310 | WACO & WASC 51310              |
| 1010 | -        | EMERGENCY MANAGEMENT           |
| 1030 | -        | VETERANS                       |
| 1040 | -        | SOCIAL SERVICES                |
| 1050 | -        | LAW LIBRARY                    |
| 1060 | -        | SW WASHINGTON FAIR             |
| 1070 | -        | COMMUNICATIONS - 911           |
| 1080 | -        | TREASURER'S O&M                |
| 1090 | -        | DRUG CONTROL                   |
| 1100 | -        | CD-MH-TC SALES TAX             |
| 1110 | -        | TREASURER INVESTMENT POOL MAIN |
| 1120 | -        | NOXIOUS WEED CONTROL           |
| 1160 | -        | PARKS & RECREATION             |
| 1170 | -        | ROADS                          |
| 1210 | -        | COMMUNITY DEVELOPMENT          |
| 1220 | -        | CHE RVR BASIN FLOOD CNTRL AUTH |

**GRANTEE DEPARTMENTS (RECEIVERS)**

| FUND | DEPT | NAME                           |
|------|------|--------------------------------|
| 1250 | -    | FLOOD CONTROL ZONE DIST        |
| 1260 | -    | COWLITZ RIVER BASIN SUBZONE    |
| 1300 | -    | DISTRESSED COUNTIES            |
| 1370 | -    | CRIME VICTIM/WITNESS ASSISTANC |
| 1380 | -    | DISPUTE RESOLUTION             |
| 1400 | -    | COMM DEVLPMNT BLOCK GRANT      |
| 1410 | -    | COVID-19 RESPONSE              |
| 1420 | -    | AMERICAN RESCUE PLAN ACT       |
| 1450 | -    | DISPUTE RESOLUTION CENTER      |
| 1470 | -    | DISP RES COURT FACILITATOR     |
| 1500 | -    | GRANT AWARD (SHERIFF)          |
| 1520 | -    | ANIMAL SHELTER DONATIONS       |
| 1580 | -    | ELECTION RESERVE               |
| 1590 | -    | AUDITOR'S O&M                  |
| 1600 | -    | CRIMINAL DRUG INVESTIGATION    |
| 1900 | -    | PUBLIC HEALTH                  |
| 1910 | -    | FOUNDATIONAL PUB HEALTH SRVCS  |
| 1980 | -    | TOURISM PROMOTION              |
| 3010 | -    | CAPITAL MAINTENANCE & REPAIR   |
| 3100 | -    | CAPITAL FACILITIES PLAN        |
| 3110 | -    | REET 1                         |
| 3120 | -    | REET 2                         |
| 3250 | -    | GEN GOV CAPTL CONSTRUCTION     |
| 3300 | -    | COMMUNICATIONS BLDG AND EQUIP  |
| 3350 | -    | TECHNOLOGY REPLACEMENT FUND    |
| 3400 | -    | BROADBAND INFRASTRUCTURE       |
| 3450 | -    | JAIL CAPITAL IMPROVEMENTS      |
| 3500 | -    | HOMELESS SHELTER CAPITAL       |
| 4010 | -    | SOLID WASTE                    |
| 4050 | -    | PACKWOOD AIRPORT               |
| 4070 | -    | SOUTH COUNTY AIRPORT           |
| 4100 | -    | MIDDLEFORK WATER-SEWER SYSTEM  |
| 4150 | -    | SOLID WASTE DISPOSAL DIST #1   |
| 4200 | -    | WATER UTILITY-VADER            |
| 5010 | -    | EQ RENTAL & REV-FLEET          |
| 5060 | -    | PITS & QUARRIES                |
| 5070 | -    | FACILITIES                     |
| 5100 | -    | COUNTY INS - WORKERS' COMP     |
| 5120 | -    | RISK MGMT GENERAL LIABILITY    |
| 5140 | -    | RISK MGMT UNEMPLOYMENT         |
| 5160 | -    | RISK MGMT LEOFF 1              |
| 5200 | -    | RADIO SERVICES                 |
| 5400 | -    | INFORMATION SERVICES           |
| -    | -    | OTHER                          |

## 8. Cost Allocation Plan

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The following points highlight the information included for each Central Service department for the Countywide Cost Allocation Plan:

- **Departmental Narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to Receiving departments.
- **Costs to be Allocated:** This details the total functional cost associated with a department, as well as any cost adjustments, and incoming costs from other Central Service departments.
- **Departmental Expense Detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation Detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation Summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

The following pages provide the detailed information outline above for each Central Service department.

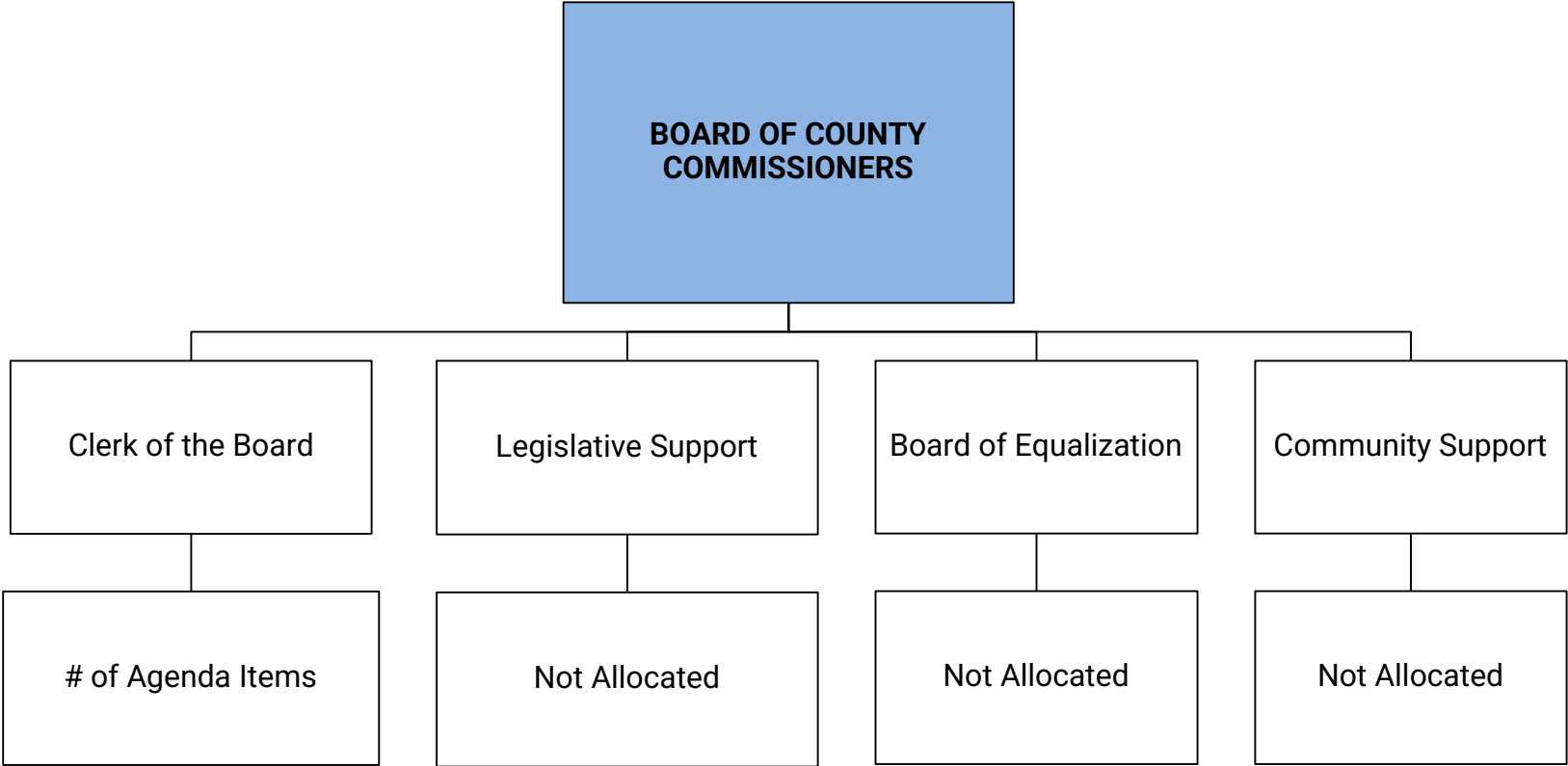
## 1 Board of County Commissioners

The Board of County Commissioners (BOCC) serves as the governing body representing the public of Lewis County and is responsible for enacting County policies, approving County programs, and adopting the annual budget. This department also includes the support staff for the BOCC. BOCC's costs are allocated to Receiving Departments as follows:

- **Clerk of the Board** – represents support associated with creating agenda packets and attending BOCC meetings. These costs have been allocated based on number of agenda items per department.
- **Legislative Support** – represents support with associated reviewing countywide goals and objectives through commissioner meetings. Per OMB guidelines, these costs have not been allocated.
- **Board of Equalization** – represents support associated with overseeing and supporting the Board of Equalization appeals. Per OMB guidelines, these costs have not been allocated.
- **Community Support** – represents support provided by Commissioners in relation to enacting policies on behalf of the community. Per OMB guidelines, these costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate BOCC costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.





**COSTS TO BE ALLOCATED**

| <b>0010-00151160- BOCC</b>                         | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>        |
|----------------------------------------------------|-----------------------------|------------------------------|---------------------|
| <b>Functional Expenditures</b>                     | <b>\$ 788,651</b>           |                              | <b>\$ 788,651</b>   |
| <b>Total Disallowed Costs</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Incoming Costs</b>                              |                             |                              |                     |
| 0010-00151160- BOCC                                |                             | \$ 19,894                    | \$ 19,894           |
| 0010-00151423- BUDGET                              |                             | \$ 1,401                     | \$ 1,401            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          |                             | \$ 11,319                    | \$ 11,319           |
| 0010-00551810- HUMAN RESOURCES                     |                             | \$ 5,834                     | \$ 5,834            |
| 0010-00651422- TREASURER                           |                             | \$ 2,739                     | \$ 2,739            |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 25,829                    | \$ 25,829           |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 148,622                   | \$ 148,622          |
| <b>Total Incoming Costs</b>                        | <b>\$ -</b>                 | <b>\$ 215,638</b>            | <b>\$ 215,638</b>   |
| <b>Total Cost Adjustments</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 788,651</b>           | <b>\$ 215,638</b>            | <b>\$ 1,004,289</b> |

## 0010-00151160- BOCC

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)      | Clerk of the Board  | Legislative Support | Board of Equalization | Community Support |
|------------------------------------------|-------------------|---------------------|---------------------|-----------------------|-------------------|
| <b>Personnel</b>                         |                   |                     |                     |                       |                   |
| Salaries & Wages                         | \$ 483,786        | \$ 145,136          | \$ 193,514          | \$ 24,189             | \$ 120,947        |
| Benefits                                 | \$ 147,392        | \$ 44,218           | \$ 58,957           | \$ 7,370              | \$ 36,848         |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 631,178</b> | <b>\$ 189,353</b>   | <b>\$ 252,471</b>   | <b>\$ 31,559</b>      | <b>\$ 157,795</b> |
| <b>Operating Services &amp; Supplies</b> |                   |                     |                     |                       |                   |
| ISF                                      | \$ 122,691        | \$ 36,807           | \$ 49,076           | \$ 6,135              | \$ 30,673         |
| Operating Expenditures                   | \$ 23,592         | \$ 7,078            | \$ 9,437            | \$ 1,180              | \$ 5,898          |
| Professional Services                    | \$ 11,190         | \$ 3,357            | \$ 4,476            | \$ 560                | \$ 2,798          |
| <b>Subtotal Operating Cost</b>           | <b>\$ 157,473</b> | <b>\$ 47,242</b>    | <b>\$ 62,989</b>    | <b>\$ 7,874</b>       | <b>\$ 39,368</b>  |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 788,651</b> | <b>\$ 236,595</b>   | <b>\$ 315,460</b>   | <b>\$ 39,433</b>      | <b>\$ 197,163</b> |
| <b>Disallowed Costs</b>                  |                   |                     |                     |                       |                   |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>       |
| <b>Cost Adjustments</b>                  |                   |                     |                     |                       |                   |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>       |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 788,651</b> | <b>\$ 236,595</b>   | <b>\$ 315,460</b>   | <b>\$ 39,433</b>      | <b>\$ 197,163</b> |
| <b>First Allocation</b>                  |                   |                     |                     |                       |                   |
| Incoming - All Others                    | \$ -              | \$ -                | \$ -                | \$ -                  | \$ -              |
| Reallocate Admin Costs                   | \$ -              | \$ -                | \$ -                | \$ -                  | \$ -              |
| Unallocated Costs                        | \$ (552,056)      | \$ -                | \$ (315,460)        | \$ (39,433)           | \$ (197,163)      |
| <b>Subtotal of First Allocation</b>      | <b>\$ 236,595</b> | <b>\$ 236,595</b>   | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>       |
| <b>Second Allocation</b>                 |                   |                     |                     |                       |                   |
| Incoming - All Others                    | \$ 215,638        | \$ 64,691           | \$ 86,255           | \$ 10,782             | \$ 53,909         |
| Reallocate Admin Costs                   | \$ -              | \$ -                | \$ -                | \$ -                  | \$ -              |
| Unallocated Costs                        | \$ (150,946)      | \$ -                | \$ (86,255)         | \$ (10,782)           | \$ (53,909)       |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 64,691</b>  | <b>\$ 64,691.28</b> | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>       |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 301,287</b> | <b>\$ 301,287</b>   | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>       |

## 0010-00151160- BOCC

## ALLOCATION DETAIL

|                                           | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total             |
|-------------------------------------------|---------------------|----------------------|---------------------|------------------|---------------------|----------------------|-------------------|
| <b>Clerk of the Board</b>                 |                     |                      |                     |                  |                     |                      |                   |
| 0010-00151160- BOCC                       | 28.00               | 8.408%               | \$ 19,894           |                  | \$ 19,894           |                      | \$ 19,894         |
| 0010-00151423- BUDGET                     | 15.00               | 4.505%               | \$ 10,657           |                  | \$ 10,657           | \$ 3,182             | \$ 13,839         |
| 0010-00251423- AUDITOR FINANCIAL SERVICES | 13.00               | 3.904%               | \$ 9,236            |                  | \$ 9,236            | \$ 2,757             | \$ 11,994         |
| 0010-00551810- HUMAN RESOURCES            | 5.00                | 1.502%               | \$ 3,552            |                  | \$ 3,552            | \$ 1,061             | \$ 4,613          |
| 0010-00651422- TREASURER                  | 2.00                | 0.601%               | \$ 1,421            |                  | \$ 1,421            | \$ 424               | \$ 1,845          |
| 0010-01551310- COUNTY ADMINISTRATION      | 5.00                | 1.502%               | \$ 3,552            |                  | \$ 3,552            | \$ 1,061             | \$ 4,613          |
| 0010-00751230-0 CLERK                     | 3.00                | 0.901%               | \$ 2,131            |                  | \$ 2,131            | \$ 636               | \$ 2,768          |
| 0010-00851221-0 SUPERIOR COURT            | -                   | 0.000%               | \$ -                |                  | \$ -                | \$ -                 | \$ -              |
| 0010-021A2110-0 SHERIFF-ADMIN             | 1.00                | 0.300%               | \$ 710              |                  | \$ 710              | \$ 212               | \$ 923            |
| 0010-05255430-0 ANIMAL SHELTER            | 1.00                | 0.300%               | \$ 710              |                  | \$ 710              | \$ 212               | \$ 923            |
| 0010-07057121-0 WSU EXTENSION             | 1.00                | 0.300%               | \$ 710              |                  | \$ 710              | \$ 212               | \$ 923            |
| 1030-0-0 VETERANS                         | 3.00                | 0.901%               | \$ 2,131            |                  | \$ 2,131            | \$ 636               | \$ 2,768          |
| 1040-0-0 SOCIAL SERVICES                  | 22.00               | 6.607%               | \$ 15,631           |                  | \$ 15,631           | \$ 4,666             | \$ 20,297         |
| 1060-0-0 SW WASHINGTON FAIR               | 8.00                | 2.402%               | \$ 5,684            |                  | \$ 5,684            | \$ 1,697             | \$ 7,381          |
| 1070-0-0 COMMUNICATIONS - 911             | 13.00               | 3.904%               | \$ 9,236            |                  | \$ 9,236            | \$ 2,757             | \$ 11,994         |
| 1110-0-0 TREASURER INVESTMENT POOL MAIN   | -                   | 0.000%               | \$ -                |                  | \$ -                | \$ -                 | \$ -              |
| 1120-0-0 NOXIOUS WEED CONTROL             | 3.00                | 0.901%               | \$ 2,131            |                  | \$ 2,131            | \$ 636               | \$ 2,768          |
| 1160-0-0 PARKS & RECREATION               | -                   | 0.000%               | \$ -                |                  | \$ -                | \$ -                 | \$ -              |
| 1170-0-0 ROADS                            | 80.00               | 24.024%              | \$ 56,840           |                  | \$ 56,840           | \$ 16,968            | \$ 73,808         |
| 1210-0-0 COMMUNITY DEVELOPMENT            | 33.00               | 9.910%               | \$ 23,446           |                  | \$ 23,446           | \$ 6,999             | \$ 30,446         |
| 1300-0-0 DISTRESSED COUNTIES              | 5.00                | 1.502%               | \$ 3,552            |                  | \$ 3,552            | \$ 1,061             | \$ 4,613          |
| 1900-0-0 PUBLIC HEALTH                    | 8.00                | 2.402%               | \$ 5,684            |                  | \$ 5,684            | \$ 1,697             | \$ 7,381          |
| 1980-0-0 TOURISM PROMOTION                | 4.00                | 1.201%               | \$ 2,842            |                  | \$ 2,842            | \$ 848               | \$ 3,690          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR     | 8.00                | 2.402%               | \$ 5,684            |                  | \$ 5,684            | \$ 1,697             | \$ 7,381          |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS        | 1.00                | 0.300%               | \$ 710              |                  | \$ 710              | \$ 212               | \$ 923            |
| 3500-0-0 HOMELESS SHELTER CAPITAL         | 9.00                | 2.703%               | \$ 6,394            |                  | \$ 6,394            | \$ 1,909             | \$ 8,303          |
| 4010-0-0 SOLID WASTE                      | 4.00                | 1.201%               | \$ 2,842            |                  | \$ 2,842            | \$ 848               | \$ 3,690          |
| 4070-0-0 SOUTH COUNTY AIRPORT             | 3.00                | 0.901%               | \$ 2,131            |                  | \$ 2,131            | \$ 636               | \$ 2,768          |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM    | -                   | 0.000%               | \$ -                |                  | \$ -                | \$ -                 | \$ -              |
| 4200-0-0 WATER UTILITY-VADER              | 1.00                | 0.300%               | \$ 710              |                  | \$ 710              | \$ 212               | \$ 923            |
| 5010-0-0 EQ RENTAL & REV-FLEET            | 5.00                | 1.502%               | \$ 3,552            |                  | \$ 3,552            | \$ 1,061             | \$ 4,613          |
| 5070-0-0 FACILITIES                       | 6.00                | 1.802%               | \$ 4,263            |                  | \$ 4,263            | \$ 1,273             | \$ 5,536          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY      | 4.00                | 1.201%               | \$ 2,842            |                  | \$ 2,842            | \$ 848               | \$ 3,690          |
| 5400-0-0 INFORMATION SERVICES             | 12.00               | 3.604%               | \$ 8,526            |                  | \$ 8,526            | \$ 2,545             | \$ 11,071         |
| <b>Total</b>                              | <b>333.00</b>       | <b>100.000%</b>      | <b>\$ 236,595</b>   | <b>\$ -</b>      | <b>\$ 236,595</b>   | <b>\$ 64,691</b>     | <b>\$ 301,287</b> |

Allocation Basis:

# of Agenda Items

Source of Allocation:

FY 2024 Resolution List

**ALLOCATION SUMMARY**

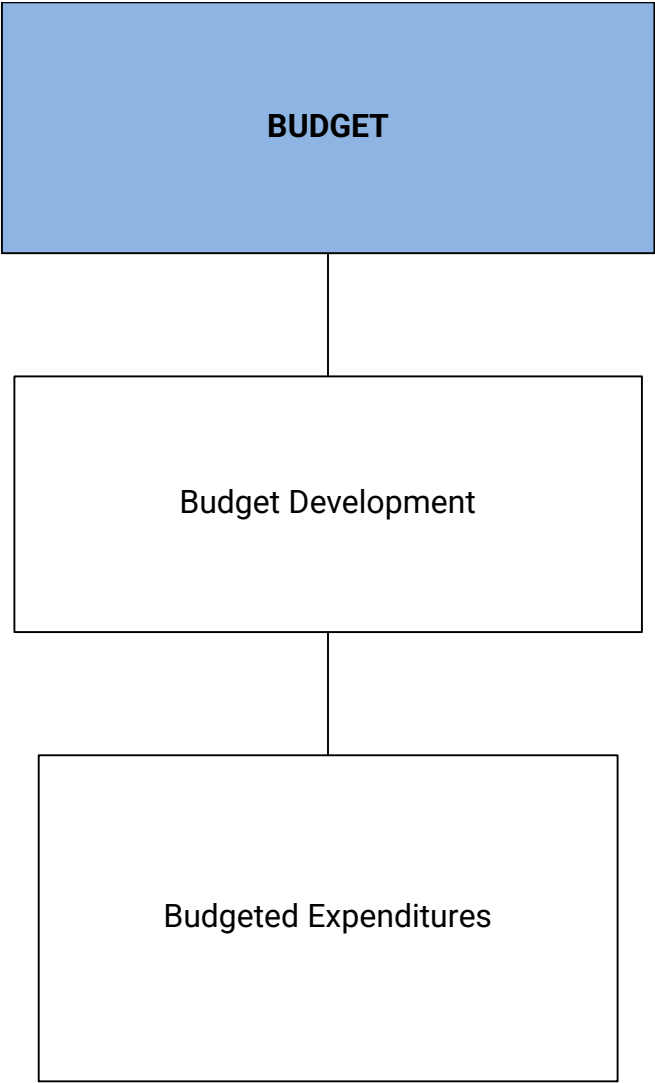
|                                           | <b>Clerk of the<br/>Board</b> | <b>Total</b>      |
|-------------------------------------------|-------------------------------|-------------------|
| <b>0010-00151160- BOCC</b>                |                               |                   |
| 0010-00151160- BOCC                       | \$ 19,894                     | \$ 19,894         |
| 0010-00151423- BUDGET                     | \$ 13,839                     | \$ 13,839         |
| 0010-00251423- AUDITOR FINANCIAL SERVICES | \$ 11,994                     | \$ 11,994         |
| 0010-00551810- HUMAN RESOURCES            | \$ 4,613                      | \$ 4,613          |
| 0010-00651422- TREASURER                  | \$ 1,845                      | \$ 1,845          |
| 0010-01551310- COUNTY ADMINISTRATION      | \$ 4,613                      | \$ 4,613          |
| 0010-00751230-0 CLERK                     | \$ 2,768                      | \$ 2,768          |
| 0010-00851221-0 SUPERIOR COURT            | \$ -                          | \$ -              |
| 0010-021A2110-0 SHERIFF-ADMIN             | \$ 923                        | \$ 923            |
| 0010-05255430-0 ANIMAL SHELTER            | \$ 923                        | \$ 923            |
| 0010-07057121-0 WSU EXTENSION             | \$ 923                        | \$ 923            |
| 1030-0-0 VETERANS                         | \$ 2,768                      | \$ 2,768          |
| 1040-0-0 SOCIAL SERVICES                  | \$ 20,297                     | \$ 20,297         |
| 1060-0-0 SW WASHINGTON FAIR               | \$ 7,381                      | \$ 7,381          |
| 1070-0-0 COMMUNICATIONS - 911             | \$ 11,994                     | \$ 11,994         |
| 1110-0-0 TREASURER INVESTMENT POOL MAIN   | \$ -                          | \$ -              |
| 1120-0-0 NOXIOUS WEED CONTROL             | \$ 2,768                      | \$ 2,768          |
| 1160-0-0 PARKS & RECREATION               | \$ -                          | \$ -              |
| 1170-0-0 ROADS                            | \$ 73,808                     | \$ 73,808         |
| 1210-0-0 COMMUNITY DEVELOPMENT            | \$ 30,446                     | \$ 30,446         |
| 1300-0-0 DISTRESSED COUNTIES              | \$ 4,613                      | \$ 4,613          |
| 1900-0-0 PUBLIC HEALTH                    | \$ 7,381                      | \$ 7,381          |
| 1980-0-0 TOURISM PROMOTION                | \$ 3,690                      | \$ 3,690          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR     | \$ 7,381                      | \$ 7,381          |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS        | \$ 923                        | \$ 923            |
| 3500-0-0 HOMELESS SHELTER CAPITAL         | \$ 8,303                      | \$ 8,303          |
| 4010-0-0 SOLID WASTE                      | \$ 3,690                      | \$ 3,690          |
| 4070-0-0 SOUTH COUNTY AIRPORT             | \$ 2,768                      | \$ 2,768          |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM    | \$ -                          | \$ -              |
| 4200-0-0 WATER UTILITY-VADER              | \$ 923                        | \$ 923            |
| 5010-0-0 EQ RENTAL & REV-FLEET            | \$ 4,613                      | \$ 4,613          |
| 5070-0-0 FACILITIES                       | \$ 5,536                      | \$ 5,536          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY      | \$ 3,690                      | \$ 3,690          |
| 5400-0-0 INFORMATION SERVICES             | \$ 11,071                     | \$ 11,071         |
| <b>Total</b>                              | <b>\$ 301,287</b>             | <b>\$ 301,287</b> |

## 2 Budget

The Budget Division, under the direction of the County Manager, is responsible for the creation and oversight of the County's annual budget. The Budget Division's costs are allocated to Receiving Departments as follows:

- **Budget Development** – represents support associated with developing and implementing the County's annual budget. This also includes monitoring the budget and capturing any budget adjustments. These costs have been allocated based on actual expenditures per department.

The chart on the following page illustrates the functions and measures used to allocate Budget costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

| <b>0010-00151423- BUDGET</b>                       | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>      |
|----------------------------------------------------|-----------------------------|------------------------------|-------------------|
| <b>Functional Expenditures</b>                     | <b>\$ 276,888</b>           |                              | <b>\$ 276,888</b> |
| <b>Total Disallowed Costs</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Incoming Costs</b>                              |                             |                              |                   |
| 0010-00151160- BOCC                                | \$ 10,657                   | \$ 3,182                     | \$ 13,839         |
| 0010-00151423- BUDGET                              |                             | \$ 523                       | \$ 523            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          |                             | \$ 1,303                     | \$ 1,303          |
| 0010-00551810- HUMAN RESOURCES                     |                             | \$ 1,644                     | \$ 1,644          |
| 0010-00651422- TREASURER                           |                             | \$ -                         | \$ -              |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 1,456                     | \$ 1,456          |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 910                       | \$ 910            |
| <b>Total Incoming Costs</b>                        | <b>\$ 10,657</b>            | <b>\$ 9,018</b>              | <b>\$ 19,675</b>  |
| <b>Total Cost Adjustments</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 287,545</b>           | <b>\$ 9,018</b>              | <b>\$ 296,563</b> |



## 0010-00151423- BUDGET

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)      | Budget Development |
|------------------------------------------|-------------------|--------------------|
| <b>Personnel</b>                         |                   |                    |
| Salaries & Wages                         | \$ 162,899        | \$ 162,899         |
| Benefits                                 | \$ 48,170         | \$ 48,170          |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 211,069</b> | <b>\$ 211,069</b>  |
| <b>Operating Services &amp; Supplies</b> |                   |                    |
| ISF                                      | \$ 28,283         | \$ 28,283          |
| Operating Expenditures                   | \$ 1,753          | \$ 1,753           |
| Professional Services                    | \$ 35,783         | \$ 35,783          |
| <b>Subtotal Operating Cost</b>           | <b>\$ 65,819</b>  | <b>\$ 65,819</b>   |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 276,888</b> | <b>\$ 276,888</b>  |
| <b>Disallowed Costs</b>                  |                   |                    |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>       | <b>\$ -</b>        |
| <b>Cost Adjustments</b>                  |                   |                    |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>       | <b>\$ -</b>        |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 276,888</b> | <b>\$ 276,888</b>  |
| <b>First Allocation</b>                  |                   |                    |
| Incoming - All Others                    | \$ 10,657         | \$ 10,657          |
| Reallocate Admin Costs                   | \$ -              | \$ -               |
| Unallocated Costs                        | \$ -              | \$ -               |
| <b>Subtotal of First Allocation</b>      | <b>\$ 287,545</b> | <b>\$ 287,545</b>  |
| <b>Second Allocation</b>                 |                   |                    |
| Incoming - All Others                    | \$ 9,018          | \$ 9,018           |
| Reallocate Admin Costs                   | \$ -              | \$ -               |
| Unallocated Costs                        | \$ -              | \$ -               |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 9,018</b>   | <b>\$ 9,018</b>    |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 296,563</b> | <b>\$ 296,563</b>  |

## 0010-00151423- BUDGET

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total    |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------|
| <b>Budget Development</b>                          |                     |                      |                     |                     |                      |          |
| 0010-00151160- BOCC                                | 665,960.84          | 0.487%               | \$ 1,401            | \$ 1,401            |                      | \$ 1,401 |
| 0010-00151423- BUDGET                              | 248,604.67          | 0.182%               | \$ 523              | \$ 523              |                      | \$ 523   |
| 0010-00251310- AUDITOR ADMINISTRATION              | 265,669.96          | 0.194%               | \$ 559              | \$ 559              | \$ 18                | \$ 577   |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 718,054.07          | 0.525%               | \$ 1,511            | \$ 1,511            | \$ 48                | \$ 1,559 |
| 0010-00551810- HUMAN RESOURCES                     | 564,312.00          | 0.413%               | \$ 1,187            | \$ 1,187            | \$ 37                | \$ 1,225 |
| 0010-00651422- TREASURER                           | 925,034.06          | 0.677%               | \$ 1,946            | \$ 1,946            | \$ 61                | \$ 2,008 |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 739,294.85          | 0.541%               | \$ 1,556            | \$ 1,556            | \$ 49                | \$ 1,605 |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 361,029.43          | 0.264%               | \$ 760              | \$ 760              | \$ 24                | \$ 784   |
| 0010-01551310- COUNTY ADMINISTRATION               | 396,480.62          | 0.290%               | \$ 834              | \$ 834              | \$ 26                | \$ 861   |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | 55,000.00           | 0.040%               | \$ 116              | \$ 116              | \$ 4                 | \$ 119   |
| 0010-00251430-0 AUDITOR RECORDING                  | 145,284.96          | 0.106%               | \$ 306              | \$ 306              | \$ 10                | \$ 315   |
| 0010-00251481-0 AUDITOR LICENSING                  | 290,701.04          | 0.213%               | \$ 612              | \$ 612              | \$ 19                | \$ 631   |
| 0010-00351440-0 ELECTIONS                          | 627,138.70          | 0.459%               | \$ 1,320            | \$ 1,320            | \$ 42                | \$ 1,361 |
| 0010-00451424-0 ASSESSOR                           | 2,003,643.43        | 1.466%               | \$ 4,216            | \$ 4,216            | \$ 133               | \$ 4,349 |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 91,919.64           | 0.067%               | \$ 193              | \$ 193              | \$ 6                 | \$ 200   |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | 28,283.83           | 0.021%               | \$ 60               | \$ 60               | \$ 2                 | \$ 61    |
| 0010-006B1422-0 TREASURER INVESTMENT POOL          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -     |
| 0010-00751230-0 CLERK                              | 1,235,784.26        | 0.904%               | \$ 2,600            | \$ 2,600            | \$ 82                | \$ 2,682 |
| 0010-00851221-0 SUPERIOR COURT                     | 1,369,516.90        | 1.002%               | \$ 2,882            | \$ 2,882            | \$ 91                | \$ 2,973 |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | 257,859.14          | 0.189%               | \$ 543              | \$ 543              | \$ 17                | \$ 560   |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | 49,548.09           | 0.036%               | \$ 104              | \$ 104              | \$ 3                 | \$ 108   |
| 0010-00951240-0 DISTRICT COURT                     | 1,890,109.88        | 1.383%               | \$ 3,977            | \$ 3,977            | \$ 126               | \$ 4,103 |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 92,008.40           | 0.067%               | \$ 194              | \$ 194              | \$ 6                 | \$ 200   |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 215,608.90          | 0.158%               | \$ 454              | \$ 454              | \$ 14                | \$ 468   |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 2,151,452.45        | 1.574%               | \$ 4,527            | \$ 4,527            | \$ 143               | \$ 4,670 |
| 0010-01251900-0 SELF INSURANCE ADMIN               | 191,897.73          | 0.140%               | \$ 404              | \$ 404              | \$ 13                | \$ 417   |
| 0010-012S1900-0 SAFETY PROGRAM                     | 40,512.98           | 0.030%               | \$ 85               | \$ 85               | \$ 3                 | \$ 88    |
| 0010-01351890-0 CENTRAL SERVICES                   | (1,577.17)          | -0.001%              | \$ (3)              | \$ (3)              | \$ (0)               | \$ (3)   |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | 72,059.62           | 0.053%               | \$ 152              | \$ 152              | \$ 5                 | \$ 156   |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | 74,255.70           | 0.054%               | \$ 156              | \$ 156              | \$ 5                 | \$ 161   |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | 64,885.99           | 0.047%               | \$ 137              | \$ 137              | \$ 4                 | \$ 141   |
| 0010-014B1240-0 TRIAL COURT IMPROV-DISTRICT CT     | 13,262.00           | 0.010%               | \$ 28               | \$ 28               | \$ 1                 | \$ 29    |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | 1,458,749.50        | 1.067%               | \$ 3,069            | \$ 3,069            | \$ 97                | \$ 3,166 |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR     | 695,175.42          | 0.509%               | \$ 1,463            | \$ 1,463            | \$ 46                | \$ 1,509 |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER     | 199,964.00          | 0.146%               | \$ 421              | \$ 421              | \$ 13                | \$ 434   |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM     | 10,940.00           | 0.008%               | \$ 23               | \$ 23               | \$ 1                 | \$ 24    |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA     | 30,000.00           | 0.022%               | \$ 63               | \$ 63               | \$ 2                 | \$ 65    |
| 0010-01651830-0 COURT SECURITY                     | 180,365.00          | 0.132%               | \$ 380              | \$ 380              | \$ 12                | \$ 392   |
| 0010-02052110-0 CIVIL SERVICE                      | 16,057.70           | 0.012%               | \$ 34               | \$ 34               | \$ 1                 | \$ 35    |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 1,313,736.73        | 0.961%               | \$ 2,764            | \$ 2,764            | \$ 87                | \$ 2,852 |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 461,368.81          | 0.338%               | \$ 971              | \$ 971              | \$ 31                | \$ 1,001 |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | 920,922.74          | 0.674%               | \$ 1,938            | \$ 1,938            | \$ 61                | \$ 1,999 |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 100,832.21          | 0.074%               | \$ 212              | \$ 212              | \$ 7                 | \$ 219   |

## 0010-00151423- BUDGET

## ALLOCATION DETAIL

|                                                | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL        | 200,247.91          | 0.147%               | \$ 421              | \$ 421              | \$ 13                | \$ 435    |
| 0010-021F2122-0 SHERIFF-PATROL                 | 3,084,488.95        | 2.257%               | \$ 6,490            | \$ 6,490            | \$ 205               | \$ 6,695  |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE        | 381.42              | 0.000%               | \$ 1                | \$ 1                | \$ 0                 | \$ 1      |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | 216,924.33          | 0.159%               | \$ 456              | \$ 456              | \$ 14                | \$ 471    |
| 0010-021J2110-0 SHERIFF-PURCHASING             | 97,161.54           | 0.071%               | \$ 204              | \$ 204              | \$ 6                 | \$ 211    |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | 685,316.09          | 0.501%               | \$ 1,442            | \$ 1,442            | \$ 46                | \$ 1,488  |
| 0010-021L2123-0 SHERIFF-RESERVES               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | 1,695,652.38        | 1.241%               | \$ 3,568            | \$ 3,568            | \$ 113               | \$ 3,681  |
| 0010-021N2140-0 SHERIFF-TRAINING               | 58,912.44           | 0.043%               | \$ 124              | \$ 124              | \$ 4                 | \$ 128    |
| 0010-022A2310-0 JAIL-ADMIN                     | 556,726.57          | 0.407%               | \$ 1,171            | \$ 1,171            | \$ 37                | \$ 1,208  |
| 0010-022B2391-0 JAIL-KITCHEN                   | 639,456.64          | 0.468%               | \$ 1,346            | \$ 1,346            | \$ 42                | \$ 1,388  |
| 0010-022C2360-0 JAIL-PRISONER CARE             | 5,766,084.41        | 4.219%               | \$ 12,133           | \$ 12,133           | \$ 383               | \$ 12,516 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | 920,351.98          | 0.673%               | \$ 1,937            | \$ 1,937            | \$ 61                | \$ 1,998  |
| 0010-022E2360-0 JAIL-TRANSPORT                 | 542,725.16          | 0.397%               | \$ 1,142            | \$ 1,142            | \$ 36                | \$ 1,178  |
| 0010-022F2340-0 JAIL-TRAINING                  | 45,750.48           | 0.033%               | \$ 96               | \$ 96               | \$ 3                 | \$ 99     |
| 0010-02351595-0 JUVENILE INDIGENT DEFENSE      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352710-0 JUVENILE ADMIN                 | 598,498.93          | 0.438%               | \$ 1,259            | \$ 1,259            | \$ 40                | \$ 1,299  |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | 1,478,525.31        | 1.082%               | \$ 3,111            | \$ 3,111            | \$ 98                | \$ 3,209  |
| 0010-02352731-0 JUVENILE LEGAL GAL             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352741-0 JUVENILE BECCA GRANT FUNDING   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY               | 1,532,052.70        | 1.121%               | \$ 3,224            | \$ 3,224            | \$ 102               | \$ 3,326  |
| 0010-05255430-0 ANIMAL SHELTER                 | 346,256.04          | 0.253%               | \$ 729              | \$ 729              | \$ 23                | \$ 752    |
| 0010-05355860-0 BOUNDARY REVIEW BOARD          | 1,136.99            | 0.001%               | \$ 2                | \$ 2                | \$ 0                 | \$ 2      |
| 0010-06056320-0 CORONER                        | 770,187.84          | 0.564%               | \$ 1,621            | \$ 1,621            | \$ 51                | \$ 1,672  |
| 0010-06056510-0 CORONER INDIGENT BURIALS       | 3,750.00            | 0.003%               | \$ 8                | \$ 8                | \$ 0                 | \$ 8      |
| 0010-07057121-0 WSU EXTENSION                  | 105,097.28          | 0.077%               | \$ 221              | \$ 221              | \$ 7                 | \$ 228    |
| 0010-08051424-0 BOARD OF EQUALIZATION          | 16,596.97           | 0.012%               | \$ 35               | \$ 35               | \$ 1                 | \$ 36     |
| 0010-08251423-0 STATE EXAMINER                 | 122,588.63          | 0.090%               | \$ 258              | \$ 258              | \$ 8                 | \$ 266    |
| 1010-0-0 EMERGENCY MANAGEMENT                  | 423,602.06          | 0.310%               | \$ 891              | \$ 891              | \$ 28                | \$ 919    |
| 1030-0-0 VETERANS                              | 308,860.53          | 0.226%               | \$ 650              | \$ 650              | \$ 21                | \$ 670    |
| 1040-0-0 SOCIAL SERVICES                       | 3,994,695.14        | 2.923%               | \$ 8,406            | \$ 8,406            | \$ 265               | \$ 8,671  |
| 1050-0-0 LAW LIBRARY                           | 30,738.80           | 0.022%               | \$ 65               | \$ 65               | \$ 2                 | \$ 67     |
| 1060-0-0 SW WASHINGTON FAIR                    | 1,431,676.52        | 1.048%               | \$ 3,013            | \$ 3,013            | \$ 95                | \$ 3,108  |
| 1070-0-0 COMMUNICATIONS - 911                  | 2,525,914.65        | 1.848%               | \$ 5,315            | \$ 5,315            | \$ 168               | \$ 5,483  |
| 1080-0-0 TREASURER'S O&M                       | 136,073.17          | 0.100%               | \$ 286              | \$ 286              | \$ 9                 | \$ 295    |
| 1100-0-0 CD-MH-TC SALES TAX                    | 2,559,346.90        | 1.873%               | \$ 5,385            | \$ 5,385            | \$ 170               | \$ 5,555  |
| 1120-0-0 NOXIOUS WEED CONTROL                  | 291,121.72          | 0.213%               | \$ 613              | \$ 613              | \$ 19                | \$ 632    |
| 1160-0-0 PARKS & RECREATION                    | 227,276.43          | 0.166%               | \$ 478              | \$ 478              | \$ 15                | \$ 493    |
| 1170-0-0 ROADS                                 | 32,994,652.20       | 24.145%              | \$ 69,427           | \$ 69,427           | \$ 2,192             | \$ 71,619 |
| 1210-0-0 COMMUNITY DEVELOPMENT                 | 2,397,279.65        | 1.754%               | \$ 5,044            | \$ 5,044            | \$ 159               | \$ 5,204  |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH        | 194,018.29          | 0.142%               | \$ 408              | \$ 408              | \$ 13                | \$ 421    |
| 1250-0-0 FLOOD CONTROL ZONE DIST               | 87,267.84           | 0.064%               | \$ 184              | \$ 184              | \$ 6                 | \$ 189    |
| 1260-0-0 COWLITZ RIVER BASIN SUBZONE           | 31,123.31           | 0.023%               | \$ 65               | \$ 65               | \$ 2                 | \$ 68     |
| 1300-0-0 DISTRESSED COUNTIES                   | 1,711,965.44        | 1.253%               | \$ 3,602            | \$ 3,602            | \$ 114               | \$ 3,716  |

## 0010-00151423- BUDGET

## ALLOCATION DETAIL

|                                         | Allocation<br>Units   | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|-----------------------------------------|-----------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC | 154,680.23            | 0.113%               | \$ 325              | \$ 325              | \$ 10                | \$ 336            |
| 1380-0-0 DISPUTE RESOLUTION             | 13,800.00             | 0.010%               | \$ 29               | \$ 29               | \$ 1                 | \$ 30             |
| 1410-0-0 COVID-19 RESPONSE              | 399,577.73            | 0.292%               | \$ 841              | \$ 841              | \$ 27                | \$ 867            |
| 1420-0-0 AMERICAN RESCUE PLAN ACT       | 1,626,926.13          | 1.191%               | \$ 3,423            | \$ 3,423            | \$ 108               | \$ 3,531          |
| 1450-0-0 DISPUTE RESOLUTION CENTER      | 13,800.00             | 0.010%               | \$ 29               | \$ 29               | \$ 1                 | \$ 30             |
| 1500-0-0 GRANT AWARD (SHERIFF)          | 21,511.50             | 0.016%               | \$ 45               | \$ 45               | \$ 1                 | \$ 47             |
| 1520-0-0 ANIMAL SHELTER DONATIONS       | 52,855.12             | 0.039%               | \$ 111              | \$ 111              | \$ 4                 | \$ 115            |
| 1580-0-0 ELECTION RESERVE               | 58,511.17             | 0.043%               | \$ 123              | \$ 123              | \$ 4                 | \$ 127            |
| 1590-0-0 AUDITOR'S O&M                  | 52,303.75             | 0.038%               | \$ 110              | \$ 110              | \$ 3                 | \$ 114            |
| 1600-0-0 CRIMINAL DRUG INVESTIGATION    | 2,456.38              | 0.002%               | \$ 5                | \$ 5                | \$ 0                 | \$ 5              |
| 1900-0-0 PUBLIC HEALTH                  | 2,620,147.49          | 1.917%               | \$ 5,513            | \$ 5,513            | \$ 174               | \$ 5,687          |
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS  | 1,096,148.22          | 0.802%               | \$ 2,307            | \$ 2,307            | \$ 73                | \$ 2,379          |
| 1980-0-0 TOURISM PROMOTION              | 824,857.15            | 0.604%               | \$ 1,736            | \$ 1,736            | \$ 55                | \$ 1,790          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR   | 648,338.17            | 0.474%               | \$ 1,364            | \$ 1,364            | \$ 43                | \$ 1,407          |
| 3100-0-0 CAPITAL FACILITIES PLAN        | 171,772.46            | 0.126%               | \$ 361              | \$ 361              | \$ 11                | \$ 373            |
| 3110-0-0 REET 1                         | 1,474,536.20          | 1.079%               | \$ 3,103            | \$ 3,103            | \$ 98                | \$ 3,201          |
| 3120-0-0 REET 2                         | 51,859.14             | 0.038%               | \$ 109              | \$ 109              | \$ 3                 | \$ 113            |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION     | 331,002.00            | 0.242%               | \$ 696              | \$ 696              | \$ 22                | \$ 718            |
| 3300-0-0 COMMUNICATIONS BLDG AND EQUIP  | 213,795.67            | 0.156%               | \$ 450              | \$ 450              | \$ 14                | \$ 464            |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND    | 273,274.20            | 0.200%               | \$ 575              | \$ 575              | \$ 18                | \$ 593            |
| 3400-0-0 BROADBAND INFRASTRUCTURE       | 9,946,416.60          | 7.279%               | \$ 20,929           | \$ 20,929           | \$ 661               | \$ 21,590         |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS      | 681,454.24            | 0.499%               | \$ 1,434            | \$ 1,434            | \$ 45                | \$ 1,479          |
| 3500-0-0 HOMELESS SHELTER CAPITAL       | 1,525,343.35          | 1.116%               | \$ 3,210            | \$ 3,210            | \$ 101               | \$ 3,311          |
| 4010-0-0 SOLID WASTE                    | 3,310,542.90          | 2.423%               | \$ 6,966            | \$ 6,966            | \$ 220               | \$ 7,186          |
| 4050-0-0 PACKWOOD AIRPORT               | 92,363.44             | 0.068%               | \$ 194              | \$ 194              | \$ 6                 | \$ 200            |
| 4070-0-0 SOUTH COUNTY AIRPORT           | 377,497.70            | 0.276%               | \$ 794              | \$ 794              | \$ 25                | \$ 819            |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM  | 168,178.05            | 0.123%               | \$ 354              | \$ 354              | \$ 11                | \$ 365            |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1   | 5,395,627.08          | 3.948%               | \$ 11,353           | \$ 11,353           | \$ 358               | \$ 11,712         |
| 4200-0-0 WATER UTILITY-VADER            | 429,258.72            | 0.314%               | \$ 903              | \$ 903              | \$ 29                | \$ 932            |
| 5010-0-0 EQ RENTAL & REV-FLEET          | 3,482,718.28          | 2.549%               | \$ 7,328            | \$ 7,328            | \$ 231               | \$ 7,560          |
| 5060-0-0 PITS & QUARRIES                | 122,654.05            | 0.090%               | \$ 258              | \$ 258              | \$ 8                 | \$ 266            |
| 5070-0-0 FACILITIES                     | 3,578,935.24          | 2.619%               | \$ 7,531            | \$ 7,531            | \$ 238               | \$ 7,769          |
| 5100-0-0 COUNTY INS - WORKERS' COMP     | 498,028.00            | 0.364%               | \$ 1,048            | \$ 1,048            | \$ 33                | \$ 1,081          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY    | 2,118,720.52          | 1.550%               | \$ 4,458            | \$ 4,458            | \$ 141               | \$ 4,599          |
| 5140-0-0 RISK MGMT UNEMPLOYMENT         | 132,318.43            | 0.097%               | \$ 278              | \$ 278              | \$ 9                 | \$ 287            |
| 5160-0-0 RISK MGMT LEOFF 1              | 98,995.10             | 0.072%               | \$ 208              | \$ 208              | \$ 7                 | \$ 215            |
| 5200-0-0 RADIO SERVICES                 | 360,659.27            | 0.264%               | \$ 759              | \$ 759              | \$ 24                | \$ 783            |
| 5400-0-0 INFORMATION SERVICES           | 2,760,511.45          | 2.020%               | \$ 5,809            | \$ 5,809            | \$ 183               | \$ 5,992          |
| <b>Total</b>                            | <b>136,653,660.31</b> | <b>100.000%</b>      | <b>\$ 287,545</b>   | <b>\$ 287,545</b>   | <b>\$ 9,018</b>      | <b>\$ 296,563</b> |

Allocation Basis:

Expenditures

Source of Allocation:

FY2024 Actual Expenditures

**ALLOCATION SUMMARY**

| <b>0010-00151423- BUDGET</b>                       | <b>Budget<br/>Development</b> | <b>Total</b> |
|----------------------------------------------------|-------------------------------|--------------|
| 0010-00151160- BOCC                                | \$ 1,401                      | \$ 1,401     |
| 0010-00151423- BUDGET                              | \$ 523                        | \$ 523       |
| 0010-00251310- AUDITOR ADMINISTRATION              | \$ 577                        | \$ 577       |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 1,559                      | \$ 1,559     |
| 0010-00551810- HUMAN RESOURCES                     | \$ 1,225                      | \$ 1,225     |
| 0010-00651422- TREASURER                           | \$ 2,008                      | \$ 2,008     |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | \$ 1,605                      | \$ 1,605     |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 784                        | \$ 784       |
| 0010-01551310- COUNTY ADMINISTRATION               | \$ 861                        | \$ 861       |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | \$ 119                        | \$ 119       |
| 0010-00251430-0 AUDITOR RECORDING                  | \$ 315                        | \$ 315       |
| 0010-00251481-0 AUDITOR LICENSING                  | \$ 631                        | \$ 631       |
| 0010-00351440-0 ELECTIONS                          | \$ 1,361                      | \$ 1,361     |
| 0010-00451424-0 ASSESSOR                           | \$ 4,349                      | \$ 4,349     |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | \$ 200                        | \$ 200       |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | \$ 61                         | \$ 61        |
| 0010-006B1422-0 TREASURER INVESTMENT POOL          | \$ -                          | \$ -         |
| 0010-00751230-0 CLERK                              | \$ 2,682                      | \$ 2,682     |
| 0010-00851221-0 SUPERIOR COURT                     | \$ 2,973                      | \$ 2,973     |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | \$ 560                        | \$ 560       |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | \$ 108                        | \$ 108       |
| 0010-00951240-0 DISTRICT COURT                     | \$ 4,103                      | \$ 4,103     |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | \$ 200                        | \$ 200       |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | \$ 468                        | \$ 468       |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | \$ 4,670                      | \$ 4,670     |
| 0010-01251900-0 SELF INSURANCE ADMIN               | \$ 417                        | \$ 417       |
| 0010-012S1900-0 SAFETY PROGRAM                     | \$ 88                         | \$ 88        |
| 0010-01351890-0 CENTRAL SERVICES                   | \$ (3)                        | \$ (3)       |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | \$ 156                        | \$ 156       |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | \$ 161                        | \$ 161       |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | \$ 141                        | \$ 141       |
| 0010-014B1240-0 TRIAL COURT IMPROV-DISTRICT CT     | \$ 29                         | \$ 29        |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | \$ 3,166                      | \$ 3,166     |

**ALLOCATION SUMMARY**

| <b>0010-00151423- BUDGET</b>                   | <b>Budget<br/>Development</b> | <b>Total</b> |
|------------------------------------------------|-------------------------------|--------------|
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR | \$ 1,509                      | \$ 1,509     |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER | \$ 434                        | \$ 434       |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM | \$ 24                         | \$ 24        |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA | \$ 65                         | \$ 65        |
| 0010-01651830-0 COURT SECURITY                 | \$ 392                        | \$ 392       |
| 0010-02052110-0 CIVIL SERVICE                  | \$ 35                         | \$ 35        |
| 0010-021A2110-0 SHERIFF-ADMIN                  | \$ 2,852                      | \$ 2,852     |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE | \$ 1,001                      | \$ 1,001     |
| 0010-021C2121-0 SHERIFF-INVESTIGATION          | \$ 1,999                      | \$ 1,999     |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM       | \$ 219                        | \$ 219       |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL        | \$ 435                        | \$ 435       |
| 0010-021F2122-0 SHERIFF-PATROL                 | \$ 6,695                      | \$ 6,695     |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE        | \$ 1                          | \$ 1         |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | \$ 471                        | \$ 471       |
| 0010-021J2110-0 SHERIFF-PURCHASING             | \$ 211                        | \$ 211       |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | \$ 1,488                      | \$ 1,488     |
| 0010-021L2123-0 SHERIFF-RESERVES               | \$ -                          | \$ -         |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | \$ 3,681                      | \$ 3,681     |
| 0010-021N2140-0 SHERIFF-TRAINING               | \$ 128                        | \$ 128       |
| 0010-022A2310-0 JAIL-ADMIN                     | \$ 1,208                      | \$ 1,208     |
| 0010-022B2391-0 JAIL-KITCHEN                   | \$ 1,388                      | \$ 1,388     |
| 0010-022C2360-0 JAIL-PRISONER CARE             | \$ 12,516                     | \$ 12,516    |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | \$ 1,998                      | \$ 1,998     |
| 0010-022E2360-0 JAIL-TRANSPORT                 | \$ 1,178                      | \$ 1,178     |
| 0010-022F2340-0 JAIL-TRAINING                  | \$ 99                         | \$ 99        |
| 0010-02351595-0 JUVENILE INDIGENT DEFENSE      | \$ -                          | \$ -         |
| 0010-02352710-0 JUVENILE ADMIN                 | \$ 1,299                      | \$ 1,299     |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | \$ 3,209                      | \$ 3,209     |
| 0010-02352731-0 JUVENILE LEGAL GAL             | \$ -                          | \$ -         |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | \$ -                          | \$ -         |
| 0010-02352741-0 JUVENILE BECCA GRANT FUNDING   | \$ -                          | \$ -         |
| 0010-02352760-0 JUVENILE CUSTODY               | \$ 3,326                      | \$ 3,326     |
| 0010-05255430-0 ANIMAL SHELTER                 | \$ 752                        | \$ 752       |

**ALLOCATION SUMMARY**

| <b>0010-00151423- BUDGET</b>             | <b>Budget<br/>Development</b> | <b>Total</b> |
|------------------------------------------|-------------------------------|--------------|
| 0010-05355860-0 BOUNDARY REVIEW BOARD    | \$ 2                          | \$ 2         |
| 0010-06056320-0 CORONER                  | \$ 1,672                      | \$ 1,672     |
| 0010-06056510-0 CORONER INDIGENT BURIALS | \$ 8                          | \$ 8         |
| 0010-07057121-0 WSU EXTENSION            | \$ 228                        | \$ 228       |
| 0010-08051424-0 BOARD OF EQUALIZATION    | \$ 36                         | \$ 36        |
| 0010-08251423-0 STATE EXAMINER           | \$ 266                        | \$ 266       |
| 1010-0-0 EMERGENCY MANAGEMENT            | \$ 919                        | \$ 919       |
| 1030-0-0 VETERANS                        | \$ 670                        | \$ 670       |
| 1040-0-0 SOCIAL SERVICES                 | \$ 8,671                      | \$ 8,671     |
| 1050-0-0 LAW LIBRARY                     | \$ 67                         | \$ 67        |
| 1060-0-0 SW WASHINGTON FAIR              | \$ 3,108                      | \$ 3,108     |
| 1070-0-0 COMMUNICATIONS - 911            | \$ 5,483                      | \$ 5,483     |
| 1080-0-0 TREASURER'S O&M                 | \$ 295                        | \$ 295       |
| 1100-0-0 CD-MH-TC SALES TAX              | \$ 5,555                      | \$ 5,555     |
| 1120-0-0 NOXIOUS WEED CONTROL            | \$ 632                        | \$ 632       |
| 1160-0-0 PARKS & RECREATION              | \$ 493                        | \$ 493       |
| 1170-0-0 ROADS                           | \$ 71,619                     | \$ 71,619    |
| 1210-0-0 COMMUNITY DEVELOPMENT           | \$ 5,204                      | \$ 5,204     |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH  | \$ 421                        | \$ 421       |
| 1250-0-0 FLOOD CONTROL ZONE DIST         | \$ 189                        | \$ 189       |
| 1260-0-0 COWLITZ RIVER BASIN SUBZONE     | \$ 68                         | \$ 68        |
| 1300-0-0 DISTRESSED COUNTIES             | \$ 3,716                      | \$ 3,716     |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC  | \$ 336                        | \$ 336       |
| 1380-0-0 DISPUTE RESOLUTION              | \$ 30                         | \$ 30        |
| 1410-0-0 COVID-19 RESPONSE               | \$ 867                        | \$ 867       |
| 1420-0-0 AMERICAN RESCUE PLAN ACT        | \$ 3,531                      | \$ 3,531     |
| 1450-0-0 DISPUTE RESOLUTION CENTER       | \$ 30                         | \$ 30        |
| 1500-0-0 GRANT AWARD (SHERIFF)           | \$ 47                         | \$ 47        |
| 1520-0-0 ANIMAL SHELTER DONATIONS        | \$ 115                        | \$ 115       |
| 1580-0-0 ELECTION RESERVE                | \$ 127                        | \$ 127       |
| 1590-0-0 AUDITOR'S O&M                   | \$ 114                        | \$ 114       |
| 1600-0-0 CRIMINAL DRUG INVESTIGATION     | \$ 5                          | \$ 5         |
| 1900-0-0 PUBLIC HEALTH                   | \$ 5,687                      | \$ 5,687     |

**ALLOCATION SUMMARY**

| <b>0010-00151423- BUDGET</b>           | <b>Budget<br/>Development</b> | <b>Total</b>      |
|----------------------------------------|-------------------------------|-------------------|
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS | \$ 2,379                      | \$ 2,379          |
| 1980-0-0 TOURISM PROMOTION             | \$ 1,790                      | \$ 1,790          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR  | \$ 1,407                      | \$ 1,407          |
| 3100-0-0 CAPITAL FACILITIES PLAN       | \$ 373                        | \$ 373            |
| 3110-0-0 REET 1                        | \$ 3,201                      | \$ 3,201          |
| 3120-0-0 REET 2                        | \$ 113                        | \$ 113            |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION    | \$ 718                        | \$ 718            |
| 3300-0-0 COMMUNICATIONS BLDG AND EQUIP | \$ 464                        | \$ 464            |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND   | \$ 593                        | \$ 593            |
| 3400-0-0 BROADBAND INFRASTRUCTURE      | \$ 21,590                     | \$ 21,590         |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS     | \$ 1,479                      | \$ 1,479          |
| 3500-0-0 HOMELESS SHELTER CAPITAL      | \$ 3,311                      | \$ 3,311          |
| 4010-0-0 SOLID WASTE                   | \$ 7,186                      | \$ 7,186          |
| 4050-0-0 PACKWOOD AIRPORT              | \$ 200                        | \$ 200            |
| 4070-0-0 SOUTH COUNTY AIRPORT          | \$ 819                        | \$ 819            |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM | \$ 365                        | \$ 365            |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1  | \$ 11,712                     | \$ 11,712         |
| 4200-0-0 WATER UTILITY-VADER           | \$ 932                        | \$ 932            |
| 5010-0-0 EQ RENTAL & REV-FLEET         | \$ 7,560                      | \$ 7,560          |
| 5060-0-0 PITS & QUARRIES               | \$ 266                        | \$ 266            |
| 5070-0-0 FACILITIES                    | \$ 7,769                      | \$ 7,769          |
| 5100-0-0 COUNTY INS - WORKERS' COMP    | \$ 1,081                      | \$ 1,081          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY   | \$ 4,599                      | \$ 4,599          |
| 5140-0-0 RISK MGMT UNEMPLOYMENT        | \$ 287                        | \$ 287            |
| 5160-0-0 RISK MGMT LEOFF 1             | \$ 215                        | \$ 215            |
| 5200-0-0 RADIO SERVICES                | \$ 783                        | \$ 783            |
| 5400-0-0 INFORMATION SERVICES          | \$ 5,992                      | \$ 5,992          |
| <b>Total</b>                           | <b>\$ 296,563</b>             | <b>\$ 296,563</b> |

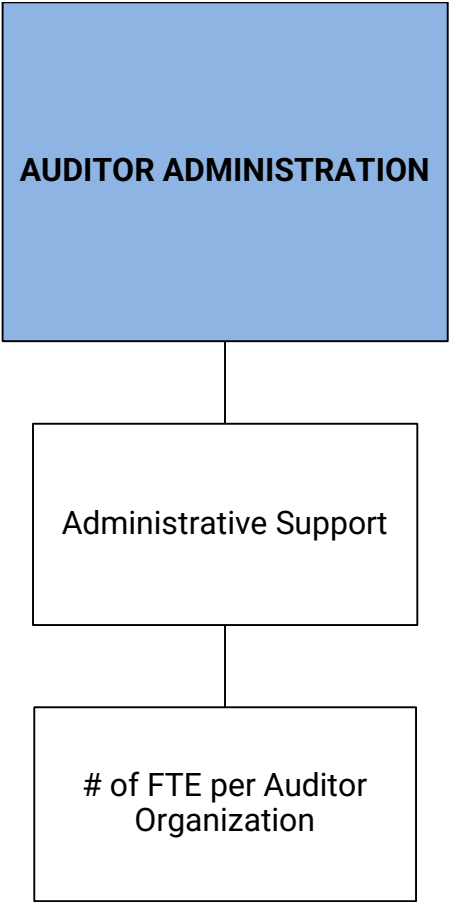


### 3 Auditor - Administration

The Auditor Administration Division is responsible for the oversight of the entire Auditor department and its associated divisions. The Auditor Administration Division's costs are allocated to Receiving Departments as follows:

- **Administrative Support** – represents costs associated with managing Auditor department staff. These costs have been allocated based on the number of full-time employees (FTEs) per Auditor Organization.

The chart on the following page illustrates the functions and measures used to allocate Auditor Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

|                                                    | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>        |
|----------------------------------------------------|-----------------------------|------------------------------|---------------------|
| <b>0010-00251310- AUDITOR ADMINISTRATION</b>       |                             |                              |                     |
| <b>Functional Expenditures</b>                     | <b>\$ 345,016</b>           |                              | <b>\$ 345,016</b>   |
| <b>Total Disallowed Costs</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Incoming Costs</b>                              |                             |                              |                     |
| 0010-00151423- BUDGET                              | \$ 559                      | \$ 18                        | \$ 577              |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          |                             | \$ 1,262                     | \$ 1,262            |
| 0010-00551810- HUMAN RESOURCES                     |                             | \$ 2,121                     | \$ 2,121            |
| 0010-00651422- TREASURER                           |                             | \$ 13,837                    | \$ 13,837           |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 1,878                     | \$ 1,878            |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 275                       | \$ 275              |
| <b>Total Incoming Costs</b>                        | <b>\$ 559</b>               | <b>\$ 19,392</b>             | <b>\$ 19,951</b>    |
| <b>Total Cost Adjustments</b>                      | <b>\$ (139,408)</b>         |                              | <b>\$ (139,408)</b> |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 206,167</b>           | <b>\$ 19,392</b>             | <b>\$ 225,559</b>   |

## 0010-00251310- AUDITOR ADMINISTRATION

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)        | General Admin | Administrative Support |
|------------------------------------------|---------------------|---------------|------------------------|
| <b>Personnel</b>                         |                     |               |                        |
| Salaries & Wages                         | \$ 203,248          | \$ -          | \$ 203,248             |
| Benefits                                 | \$ 53,226           | \$ -          | \$ 53,226              |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 256,474</b>   | <b>\$ -</b>   | <b>\$ 256,474</b>      |
| <b>Operating Services &amp; Supplies</b> |                     |               |                        |
| ISF                                      | \$ 79,346           | \$ -          | \$ 79,346              |
| Operating Expenditures                   | \$ 8,444            | \$ -          | \$ 8,444               |
| Professional Services                    | \$ 752              | \$ -          | \$ 752                 |
| <b>Subtotal Operating Cost</b>           | <b>\$ 88,542</b>    | <b>\$ -</b>   | <b>\$ 88,542</b>       |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 345,016</b>   | <b>\$ -</b>   | <b>\$ 345,016</b>      |
| <b>Disallowed Costs</b>                  |                     |               |                        |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>         | <b>\$ -</b>   | <b>\$ -</b>            |
| <b>Cost Adjustments</b>                  |                     |               |                        |
| Auditor Administration Personnel Adjustm | \$ (139,408)        |               | \$ (139,408)           |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ (139,408)</b> | <b>\$ -</b>   | <b>\$ (139,408)</b>    |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 205,608</b>   | <b>\$ -</b>   | <b>\$ 205,608</b>      |
| <b>First Allocation</b>                  |                     |               |                        |
| Incoming - All Others                    | \$ 559              | \$ -          | \$ 559                 |
| Reallocate Admin Costs                   | \$ -                | \$ -          | \$ -                   |
| Unallocated Costs                        | \$ -                |               | \$ -                   |
| <b>Subtotal of First Allocation</b>      | <b>\$ 206,167</b>   |               | <b>\$ 206,167</b>      |
| <b>Second Allocation</b>                 |                     |               |                        |
| Incoming - All Others                    | \$ 19,392           | \$ -          | \$ 19,392              |
| Reallocate Admin Costs                   | \$ -                | \$ -          | \$ -                   |
| Unallocated Costs                        | \$ -                |               | \$ -                   |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 19,392</b>    |               | <b>\$ 19,392.01</b>    |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 225,559</b>   |               | <b>\$ 225,559</b>      |

0010-00251310- AUDITOR ADMINISTRATION

ALLOCATION DETAIL

|                                           | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total      |
|-------------------------------------------|---------------------|----------------------|---------------------|------------------|---------------------|----------------------|------------|
| Administrative Support                    |                     |                      |                     |                  |                     |                      |            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES | 6                   | 50.000%              | \$ 103,084          |                  | \$ 103,084          | \$ 9,696             | \$ 112,780 |
| 0010-00251430-0 AUDITOR RECORDING         | 2                   | 16.667%              | \$ 34,361           |                  | \$ 34,361           | \$ 3,232             | \$ 37,593  |
| 0010-00251481-0 AUDITOR LICENSING         | 4                   | 33.333%              | \$ 68,722           |                  | \$ 68,722           | \$ 6,464             | \$ 75,186  |
| Total                                     | 12.00               | 100.000%             | \$ 206,167          | \$ -             | \$ 206,167          | \$ 19,392            | \$ 225,559 |

Allocation Basis: # of FTE per Auditor Org

Source of Allocation: FY 2024 Staffing

ALLOCATION SUMMARY

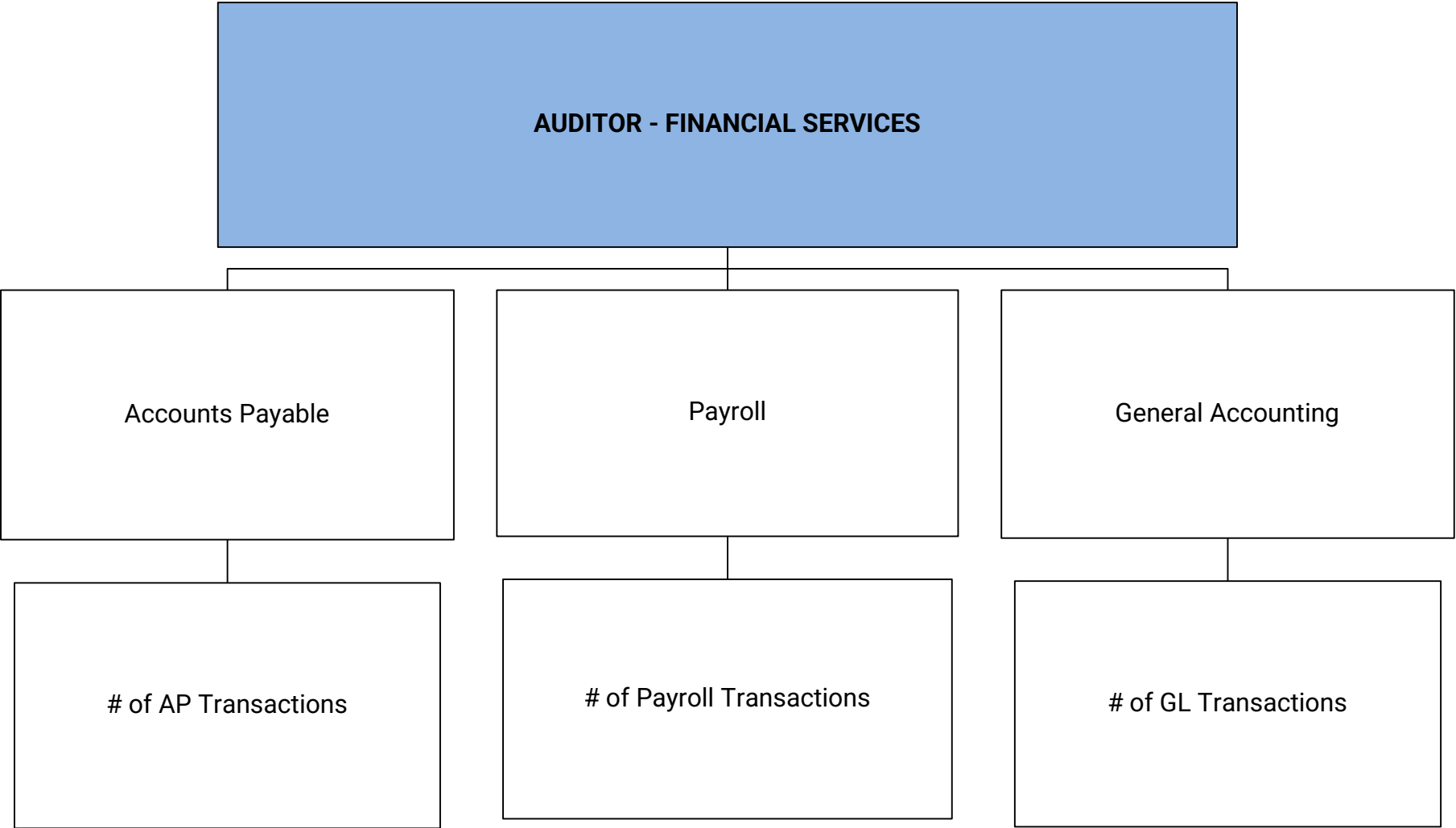
| 0010-00251310- AUDITOR ADMINISTRATION     | Administrative<br>Support | Total      |
|-------------------------------------------|---------------------------|------------|
| 0010-00251423- AUDITOR FINANCIAL SERVICES | \$ 112,780                | \$ 112,780 |
| 0010-00251430-0 AUDITOR RECORDING         | \$ 37,593                 | \$ 37,593  |
| 0010-00251481-0 AUDITOR LICENSING         | \$ 75,186                 | \$ 75,186  |
| Total                                     | \$ 225,559                | \$ 225,559 |

## 4 Auditor – Financial Services

The Auditor – Financial Services Division is responsible for all financial-related transactions for the County – including payroll, as well as processing and managing the general ledger. Financial Services' costs are allocated to Receiving Departments as follows:

- **Accounts Payable**– represents support associated with processing accounts payable transactions and invoices on behalf of County departments. These costs have been allocated based on the number of accounts payable transactions per department.
- **Payroll Support** – represents support associated with overseeing and administering payroll for all County employees. These costs have been allocated based on the number of full-time employees per department.
- **General Accounting** – represents support associated with the oversight and reconciliation of the County's general ledger. These costs have been allocated based on the number of general ledger transactions per department.

The chart on the following page illustrates the functions and measures used to allocate Financial Services costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.





**COSTS TO BE ALLOCATED**

|                                                    | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>      |
|----------------------------------------------------|-----------------------------|------------------------------|-------------------|
| <b>0010-00251423- AUDITOR FINANCIAL SERVICES</b>   |                             |                              |                   |
| <b>Functional Expenditures</b>                     | <b>\$ 775,151</b>           |                              | <b>\$ 775,151</b> |
| <b>Total Disallowed Costs</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Incoming Costs</b>                              |                             |                              |                   |
| 0010-00151160- BOCC                                | \$ 9,236                    | \$ 2,757                     | \$ 11,994         |
| 0010-00151423- BUDGET                              | \$ 1,511                    | \$ 48                        | \$ 1,559          |
| 0010-00251310- AUDITOR ADMINISTRATION              | \$ 103,084                  | \$ 9,696                     | \$ 112,780        |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          |                             | \$ 14,528                    | \$ 14,528         |
| 0010-00551810- HUMAN RESOURCES                     |                             | \$ 6,364                     | \$ 6,364          |
| 0010-00651422- TREASURER                           |                             | \$ -                         | \$ -              |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 5,635                     | \$ 5,635          |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 800                       | \$ 800            |
| <b>Total Incoming Costs</b>                        | <b>\$ 113,831</b>           | <b>\$ 39,828</b>             | <b>\$ 153,659</b> |
| <b>Total Cost Adjustments</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 888,982</b>           | <b>\$ 39,828</b>             | <b>\$ 928,810</b> |

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)      | Accounts Payable   | Payroll Support     | General Accounting  |
|------------------------------------------|-------------------|--------------------|---------------------|---------------------|
| <b>Personnel</b>                         |                   |                    |                     |                     |
| Salaries & Wages                         | \$ 519,122        | \$ 103,824         | \$ 173,041          | \$ 242,257          |
| Benefits                                 | \$ 166,599        | \$ 33,320          | \$ 55,533           | \$ 77,746           |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 685,721</b> | <b>\$ 137,144</b>  | <b>\$ 228,574</b>   | <b>\$ 320,003</b>   |
| <b>Operating Services &amp; Supplies</b> |                   |                    |                     |                     |
| ISF                                      | \$ 56,797         | \$ 11,359          | \$ 18,932           | \$ 26,505           |
| Operating Expenditures                   | \$ 26,320         | \$ 5,264           | \$ 8,773            | \$ 12,283           |
| Professional Services                    | \$ 6,313          | \$ 1,263           | \$ 2,104            | \$ 2,946            |
| <b>Subtotal Operating Cost</b>           | <b>\$ 89,430</b>  | <b>\$ 17,886</b>   | <b>\$ 29,810</b>    | <b>\$ 41,734</b>    |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 775,151</b> | <b>\$ 155,030</b>  | <b>\$ 258,384</b>   | <b>\$ 361,737</b>   |
| <b>Disallowed Costs</b>                  |                   |                    |                     |                     |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Cost Adjustments</b>                  |                   |                    |                     |                     |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 775,151</b> | <b>\$ 155,030</b>  | <b>\$ 258,384</b>   | <b>\$ 361,737</b>   |
| <b>First Allocation</b>                  |                   |                    |                     |                     |
| Incoming - All Others                    | \$ 113,831        | \$ 22,766          | \$ 37,944           | \$ 53,121           |
| Reallocate Admin Costs                   | \$ -              | \$ -               | \$ -                | \$ -                |
| Unallocated Costs                        | \$ -              | \$ -               | \$ -                | \$ -                |
| <b>Subtotal of First Allocation</b>      | <b>\$ 888,982</b> | <b>\$ 177,796</b>  | <b>\$ 296,327</b>   | <b>\$ 414,858</b>   |
| <b>Second Allocation</b>                 |                   |                    |                     |                     |
| Incoming - All Others                    | \$ 39,828         | \$ 7,966           | \$ 13,276           | \$ 18,586           |
| Reallocate Admin Costs                   | \$ -              | \$ -               | \$ -                | \$ -                |
| Unallocated Costs                        | \$ -              | \$ -               | \$ -                | \$ -                |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 39,828</b>  | <b>\$ 7,965.64</b> | <b>\$ 13,276.07</b> | <b>\$ 18,586.50</b> |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 928,810</b> | <b>\$ 185,762</b>  | <b>\$ 309,603</b>   | <b>\$ 433,445</b>   |

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| <b>Accounts Payable</b>                            |                     |                      |                     |                     |                      |           |
| 0010-00151160- BOCC                                | 111.00              | 0.422%               | \$ 750              | \$ 750              |                      | \$ 750    |
| 0010-00151423- BUDGET                              | 37.00               | 0.141%               | \$ 250              | \$ 250              |                      | \$ 250    |
| 0010-00251310- AUDITOR ADMINISTRATION              | 38.00               | 0.144%               | \$ 257              | \$ 257              |                      | \$ 257    |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 265.00              | 1.007%               | \$ 1,790            | \$ 1,790            |                      | \$ 1,790  |
| 0010-00551810- HUMAN RESOURCES                     | 76.00               | 0.289%               | \$ 513              | \$ 513              | \$ 23                | \$ 537    |
| 0010-00651422- TREASURER                           | 85.00               | 0.323%               | \$ 574              | \$ 574              | \$ 26                | \$ 600    |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 601.00              | 2.283%               | \$ 4,059            | \$ 4,059            | \$ 185               | \$ 4,244  |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01551310- COUNTY ADMINISTRATION               | 16.00               | 0.061%               | \$ 108              | \$ 108              | \$ 5                 | \$ 113    |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | 11.00               | 0.042%               | \$ 74               | \$ 74               | \$ 3                 | \$ 78     |
| 0010-00251430-0 AUDITOR RECORDING                  | 48.00               | 0.182%               | \$ 324              | \$ 324              | \$ 15                | \$ 339    |
| 0010-00251481-0 AUDITOR LICENSING                  | 49.00               | 0.186%               | \$ 331              | \$ 331              | \$ 15                | \$ 346    |
| 0010-00351440-0 ELECTIONS                          | 169.00              | 0.642%               | \$ 1,141            | \$ 1,141            | \$ 52                | \$ 1,193  |
| 0010-00451424-0 ASSESSOR                           | 155.00              | 0.589%               | \$ 1,047            | \$ 1,047            | \$ 48                | \$ 1,095  |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 15.00               | 0.057%               | \$ 101              | \$ 101              | \$ 5                 | \$ 106    |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00751230-0 CLERK                              | 159.00              | 0.604%               | \$ 1,074            | \$ 1,074            | \$ 49                | \$ 1,123  |
| 0010-00851221-0 SUPERIOR COURT                     | 1,560.00            | 5.926%               | \$ 10,536           | \$ 10,536           | \$ 480               | \$ 11,017 |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | 385.00              | 1.463%               | \$ 2,600            | \$ 2,600            | \$ 119               | \$ 2,719  |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | 35.00               | 0.133%               | \$ 236              | \$ 236              | \$ 11                | \$ 247    |
| 0010-00951240-0 DISTRICT COURT                     | 512.00              | 1.945%               | \$ 3,458            | \$ 3,458            | \$ 158               | \$ 3,616  |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 19.00               | 0.072%               | \$ 128              | \$ 128              | \$ 6                 | \$ 134    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 71.00               | 0.270%               | \$ 480              | \$ 480              | \$ 22                | \$ 501    |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85     |
| 0010-01251900-0 SELF INSURANCE ADMIN               | 31.00               | 0.118%               | \$ 209              | \$ 209              | \$ 10                | \$ 219    |
| 0010-01351890-0 CENTRAL SERVICES                   | 1.00                | 0.004%               | \$ 7                | \$ 7                | \$ 0                 | \$ 7      |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | 15.00               | 0.057%               | \$ 101              | \$ 101              | \$ 5                 | \$ 106    |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85     |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | 11.00               | 0.042%               | \$ 74               | \$ 74               | \$ 3                 | \$ 78     |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | 213.00              | 0.809%               | \$ 1,439            | \$ 1,439            | \$ 66                | \$ 1,504  |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR     | 73.00               | 0.277%               | \$ 493              | \$ 493              | \$ 22                | \$ 516    |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER     | 45.00               | 0.171%               | \$ 304              | \$ 304              | \$ 14                | \$ 318    |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM     | 5.00                | 0.019%               | \$ 34               | \$ 34               | \$ 2                 | \$ 35     |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA     | 11.00               | 0.042%               | \$ 74               | \$ 74               | \$ 3                 | \$ 78     |
| 0010-01651830-0 COURT SECURITY                     | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85     |
| 0010-02052110-0 CIVIL SERVICE                      | 15.00               | 0.057%               | \$ 101              | \$ 101              | \$ 5                 | \$ 106    |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 412.00              | 1.565%               | \$ 2,783            | \$ 2,783            | \$ 127               | \$ 2,910  |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 35.00               | 0.133%               | \$ 236              | \$ 236              | \$ 11                | \$ 247    |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | 72.00               | 0.274%               | \$ 486              | \$ 486              | \$ 22                | \$ 508    |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 4.00                | 0.015%               | \$ 27               | \$ 27               | \$ 1                 | \$ 28     |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL            | 121.00              | 0.460%               | \$ 817              | \$ 817              | \$ 37                | \$ 855    |
| 0010-021F2122-0 SHERIFF-PATROL                     | 275.00              | 1.045%               | \$ 1,857            | \$ 1,857            | \$ 85                | \$ 1,942  |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE            | 1.00                | 0.004%               | \$ 7                | \$ 7                | \$ 0                 | \$ 7      |

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                                | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | 28.00               | 0.106%               | \$ 189              | \$ 189              | \$ 9                 | \$ 198    |
| 0010-021J2110-0 SHERIFF-PURCHASING             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | 92.00               | 0.349%               | \$ 621              | \$ 621              | \$ 28                | \$ 650    |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | 86.00               | 0.327%               | \$ 581              | \$ 581              | \$ 26                | \$ 607    |
| 0010-021N2140-0 SHERIFF-TRAINING               | 65.00               | 0.247%               | \$ 439              | \$ 439              | \$ 20                | \$ 459    |
| 0010-022A2310-0 JAIL-ADMIN                     | 62.00               | 0.236%               | \$ 419              | \$ 419              | \$ 19                | \$ 438    |
| 0010-022B2391-0 JAIL-KITCHEN                   | 13.00               | 0.049%               | \$ 88               | \$ 88               | \$ 4                 | \$ 92     |
| 0010-022C2360-0 JAIL-PRISONER CARE             | 909.00              | 3.453%               | \$ 6,140            | \$ 6,140            | \$ 280               | \$ 6,419  |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | 31.00               | 0.118%               | \$ 209              | \$ 209              | \$ 10                | \$ 219    |
| 0010-022E2360-0 JAIL-TRANSPORT                 | 27.00               | 0.103%               | \$ 182              | \$ 182              | \$ 8                 | \$ 191    |
| 0010-022F2340-0 JAIL-TRAINING                  | 31.00               | 0.118%               | \$ 209              | \$ 209              | \$ 10                | \$ 219    |
| 0010-02352710-0 JUVENILE ADMIN                 | 138.00              | 0.524%               | \$ 932              | \$ 932              | \$ 42                | \$ 975    |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | 473.00              | 1.797%               | \$ 3,195            | \$ 3,195            | \$ 146               | \$ 3,340  |
| 0010-02352731-0 JUVENILE LEGAL GAL             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY               | 471.00              | 1.789%               | \$ 3,181            | \$ 3,181            | \$ 145               | \$ 3,326  |
| 0010-05155370-0 AIR POLLUTION CONTROL          | 4.00                | 0.015%               | \$ 27               | \$ 27               | \$ 1                 | \$ 28     |
| 0010-05255430-0 ANIMAL SHELTER                 | 39.00               | 0.148%               | \$ 263              | \$ 263              | \$ 12                | \$ 275    |
| 0010-05355860-0 BOUNDARY REVIEW BOARD          | 2.00                | 0.008%               | \$ 14               | \$ 14               | \$ 1                 | \$ 14     |
| 0010-05456900-0 SENIOR SERVICES                | 2.00                | 0.008%               | \$ 14               | \$ 14               | \$ 1                 | \$ 14     |
| 0010-06056320-0 CORONER                        | 168.00              | 0.638%               | \$ 1,135            | \$ 1,135            | \$ 52                | \$ 1,186  |
| 0010-06056510-0 CORONER INDIGENT BURIALS       | 2.00                | 0.008%               | \$ 14               | \$ 14               | \$ 1                 | \$ 14     |
| 0010-07057121-0 WSU EXTENSION                  | 40.00               | 0.152%               | \$ 270              | \$ 270              | \$ 12                | \$ 282    |
| 0010-08051424-0 BOARD OF EQUALIZATION          | 15.00               | 0.057%               | \$ 101              | \$ 101              | \$ 5                 | \$ 106    |
| 0010-08251423-0 STATE EXAMINER                 | 9.00                | 0.034%               | \$ 61               | \$ 61               | \$ 3                 | \$ 64     |
| 0010-08351160-0 WACO & WASC 51160              | 1.00                | 0.004%               | \$ 7                | \$ 7                | \$ 0                 | \$ 7      |
| 0010-08351310-0 WACO & WASC 51310              | 4.00                | 0.015%               | \$ 27               | \$ 27               | \$ 1                 | \$ 28     |
| 1010-0-0 EMERGENCY MANAGEMENT                  | 106.00              | 0.403%               | \$ 716              | \$ 716              | \$ 33                | \$ 749    |
| 1030-0-0 VETERANS                              | 372.00              | 1.413%               | \$ 2,513            | \$ 2,513            | \$ 115               | \$ 2,627  |
| 1040-0-0 SOCIAL SERVICES                       | 556.00              | 2.112%               | \$ 3,755            | \$ 3,755            | \$ 171               | \$ 3,926  |
| 1050-0-0 LAW LIBRARY                           | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85     |
| 1060-0-0 SW WASHINGTON FAIR                    | 1,106.00            | 4.201%               | \$ 7,470            | \$ 7,470            | \$ 341               | \$ 7,811  |
| 1070-0-0 COMMUNICATIONS - 911                  | 490.00              | 1.861%               | \$ 3,310            | \$ 3,310            | \$ 151               | \$ 3,460  |
| 1080-0-0 TREASURER'S O&M                       | 182.00              | 0.691%               | \$ 1,229            | \$ 1,229            | \$ 56                | \$ 1,285  |
| 1100-0-0 CD-MH-TC SALES TAX                    | 1,122.00            | 4.262%               | \$ 7,578            | \$ 7,578            | \$ 345               | \$ 7,924  |
| 1120-0-0 NOXIOUS WEED CONTROL                  | 119.00              | 0.452%               | \$ 804              | \$ 804              | \$ 37                | \$ 840    |
| 1160-0-0 PARKS & RECREATION                    | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 1170-0-0 ROADS                                 | 3,206.00            | 12.179%              | \$ 21,654           | \$ 21,654           | \$ 987               | \$ 22,641 |
| 1210-0-0 COMMUNITY DEVELOPMENT                 | 434.00              | 1.649%               | \$ 2,931            | \$ 2,931            | \$ 134               | \$ 3,065  |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH        | 22.00               | 0.084%               | \$ 149              | \$ 149              | \$ 7                 | \$ 155    |
| 1250-0-0 FLOOD CONTROL ZONE DIST               | 4.00                | 0.015%               | \$ 27               | \$ 27               | \$ 1                 | \$ 28     |
| 1260-0-0 COWLITZ RIVER BASIN SUBZONE           | 9.00                | 0.034%               | \$ 61               | \$ 61               | \$ 3                 | \$ 64     |
| 1300-0-0 DISTRESSED COUNTIES                   | 32.00               | 0.122%               | \$ 216              | \$ 216              | \$ 10                | \$ 226    |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 1380-0-0 DISPUTE RESOLUTION                    | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85     |

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                        | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|----------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1400-0-0 COMM DEVLPMNT BLOCK GRANT     | 30.00               | 0.114%               | \$ 203              | \$ 203              | \$ 9                 | \$ 212            |
| 1410-0-0 COVID-19 RESPONSE             | 6.00                | 0.023%               | \$ 41               | \$ 41               | \$ 2                 | \$ 42             |
| 1420-0-0 AMERICAN RESCUE PLAN ACT      | 130.00              | 0.494%               | \$ 878              | \$ 878              | \$ 40                | \$ 918            |
| 1450-0-0 DISPUTE RESOLUTION CENTER     | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85             |
| 1500-0-0 GRANT AWARD (SHERIFF)         | 17.00               | 0.065%               | \$ 115              | \$ 115              | \$ 5                 | \$ 120            |
| 1520-0-0 ANIMAL SHELTER DONATIONS      | 90.00               | 0.342%               | \$ 608              | \$ 608              | \$ 28                | \$ 636            |
| 1580-0-0 ELECTION RESERVE              | 26.00               | 0.099%               | \$ 176              | \$ 176              | \$ 8                 | \$ 184            |
| 1590-0-0 AUDITOR'S O&M                 | 6.00                | 0.023%               | \$ 41               | \$ 41               | \$ 2                 | \$ 42             |
| 1600-0-0 CRIMINAL DRUG INVESTIGATION   | 23.00               | 0.087%               | \$ 155              | \$ 155              | \$ 7                 | \$ 162            |
| 1900-0-0 PUBLIC HEALTH                 | 544.00              | 2.067%               | \$ 3,674            | \$ 3,674            | \$ 167               | \$ 3,842          |
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS | 291.00              | 1.105%               | \$ 1,965            | \$ 1,965            | \$ 90                | \$ 2,055          |
| 1980-0-0 TOURISM PROMOTION             | 100.00              | 0.380%               | \$ 675              | \$ 675              | \$ 31                | \$ 706            |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR  | 100.00              | 0.380%               | \$ 675              | \$ 675              | \$ 31                | \$ 706            |
| 3100-0-0 CAPITAL FACILITIES PLAN       | 31.00               | 0.118%               | \$ 209              | \$ 209              | \$ 10                | \$ 219            |
| 3110-0-0 REET 1                        | 353.00              | 1.341%               | \$ 2,384            | \$ 2,384            | \$ 109               | \$ 2,493          |
| 3120-0-0 REET 2                        | 11.00               | 0.042%               | \$ 74               | \$ 74               | \$ 3                 | \$ 78             |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION    | 8.00                | 0.030%               | \$ 54               | \$ 54               | \$ 2                 | \$ 56             |
| 3300-0-0 COMMUNICATIONS BLDG AND EQUIP | 8.00                | 0.030%               | \$ 54               | \$ 54               | \$ 2                 | \$ 56             |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND   | 9.00                | 0.034%               | \$ 61               | \$ 61               | \$ 3                 | \$ 64             |
| 3400-0-0 BROADBAND INFRASTRUCTURE      | 108.00              | 0.410%               | \$ 729              | \$ 729              | \$ 33                | \$ 763            |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS     | 29.00               | 0.110%               | \$ 196              | \$ 196              | \$ 9                 | \$ 205            |
| 3500-0-0 HOMELESS SHELTER CAPITAL      | 239.00              | 0.908%               | \$ 1,614            | \$ 1,614            | \$ 74                | \$ 1,688          |
| 4010-0-0 SOLID WASTE                   | 1,240.00            | 4.711%               | \$ 8,375            | \$ 8,375            | \$ 382               | \$ 8,757          |
| 4050-0-0 PACKWOOD AIRPORT              | 18.00               | 0.068%               | \$ 122              | \$ 122              | \$ 6                 | \$ 127            |
| 4070-0-0 SOUTH COUNTY AIRPORT          | 132.00              | 0.501%               | \$ 892              | \$ 892              | \$ 41                | \$ 932            |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM | 179.00              | 0.680%               | \$ 1,209            | \$ 1,209            | \$ 55                | \$ 1,264          |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1  | 132.00              | 0.501%               | \$ 892              | \$ 892              | \$ 41                | \$ 932            |
| 4200-0-0 WATER UTILITY-VADER           | 360.00              | 1.368%               | \$ 2,431            | \$ 2,431            | \$ 111               | \$ 2,542          |
| 5010-0-0 EQ RENTAL & REV-FLEET         | 2,482.00            | 9.429%               | \$ 16,764           | \$ 16,764           | \$ 764               | \$ 17,528         |
| 5060-0-0 PITS & QUARRIES               | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85             |
| 5070-0-0 FACILITIES                    | 2,704.00            | 10.272%              | \$ 18,263           | \$ 18,263           | \$ 832               | \$ 19,096         |
| 5100-0-0 COUNTY INS - WORKERS' COMP    | 175.00              | 0.665%               | \$ 1,182            | \$ 1,182            | \$ 54                | \$ 1,236          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY   | 88.00               | 0.334%               | \$ 594              | \$ 594              | \$ 27                | \$ 621            |
| 5140-0-0 RISK MGMT UNEMPLOYMENT        | 12.00               | 0.046%               | \$ 81               | \$ 81               | \$ 4                 | \$ 85             |
| 5160-0-0 RISK MGMT LEOFF 1             | 13.00               | 0.049%               | \$ 88               | \$ 88               | \$ 4                 | \$ 92             |
| 5200-0-0 RADIO SERVICES                | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5400-0-0 INFORMATION SERVICES          | 249.00              | 0.946%               | \$ 1,682            | \$ 1,682            | \$ 77                | \$ 1,758          |
| <b>Total</b>                           | <b>26,324.00</b>    | <b>100.000%</b>      | <b>\$ 177,796</b>   | <b>\$ 177,796</b>   | <b>\$ 7,966</b>      | <b>\$ 185,762</b> |

Allocation Basis:

# of AP Transactions

Source of Allocation:

FY 2024 AP Transactions

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| <b>Payroll Support</b>                             |                     |                      |                     |                     |                      |           |
| 0010-00151160- BOCC                                | 5.50                | 0.933%               | \$ 2,765            | \$ 2,765            |                      | \$ 2,765  |
| 0010-00151423- BUDGET                              | 1.55                | 0.263%               | \$ 779              | \$ 779              |                      | \$ 779    |
| 0010-00251310- AUDITOR ADMINISTRATION              | 2.00                | 0.339%               | \$ 1,006            | \$ 1,006            |                      | \$ 1,006  |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 6.00                | 1.018%               | \$ 3,017            | \$ 3,017            |                      | \$ 3,017  |
| 0010-00551810- HUMAN RESOURCES                     | 4.00                | 0.679%               | \$ 2,011            | \$ 2,011            | \$ 92                | \$ 2,104  |
| 0010-00651422- TREASURER                           | 7.66                | 1.300%               | \$ 3,851            | \$ 3,851            | \$ 177               | \$ 4,028  |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 2.75                | 0.467%               | \$ 1,383            | \$ 1,383            | \$ 64                | \$ 1,446  |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 4.20                | 0.713%               | \$ 2,112            | \$ 2,112            | \$ 97                | \$ 2,209  |
| 0010-01551310- COUNTY ADMINISTRATION               | 1.50                | 0.255%               | \$ 754              | \$ 754              | \$ 35                | \$ 789    |
| 0010-00251430-0 AUDITOR RECORDING                  | 2.00                | 0.339%               | \$ 1,006            | \$ 1,006            | \$ 46                | \$ 1,052  |
| 0010-00251481-0 AUDITOR LICENSING                  | 4.00                | 0.679%               | \$ 2,011            | \$ 2,011            | \$ 92                | \$ 2,104  |
| 0010-00351440-0 ELECTIONS                          | 2.00                | 0.339%               | \$ 1,006            | \$ 1,006            | \$ 46                | \$ 1,052  |
| 0010-00451424-0 ASSESSOR                           | 19.00               | 3.224%               | \$ 9,553            | \$ 9,553            | \$ 439               | \$ 9,992  |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 1.00                | 0.170%               | \$ 503              | \$ 503              | \$ 23                | \$ 526    |
| 0010-00751230-0 CLERK                              | 15.00               | 2.545%               | \$ 7,542            | \$ 7,542            | \$ 347               | \$ 7,889  |
| 0010-00851221-0 SUPERIOR COURT                     | 8.54                | 1.449%               | \$ 4,294            | \$ 4,294            | \$ 197               | \$ 4,491  |
| 0010-00951240-0 DISTRICT COURT                     | 15.64               | 2.654%               | \$ 7,864            | \$ 7,864            | \$ 362               | \$ 8,225  |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 1.00                | 0.170%               | \$ 503              | \$ 503              | \$ 23                | \$ 526    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 2.00                | 0.339%               | \$ 1,006            | \$ 1,006            | \$ 46                | \$ 1,052  |
| 0010-010D1535-0 PROSECUTING ATTY CRIMINAL          | 14.75               | 2.503%               | \$ 7,416            | \$ 7,416            | \$ 341               | \$ 7,757  |
| 0010-01251900-0 SELF INSURANCE ADMIN               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 8.00                | 1.357%               | \$ 4,022            | \$ 4,022            | \$ 185               | \$ 4,207  |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 3.00                | 0.509%               | \$ 1,508            | \$ 1,508            | \$ 69                | \$ 1,578  |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | 6.00                | 1.018%               | \$ 3,017            | \$ 3,017            | \$ 139               | \$ 3,155  |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 1.00                | 0.170%               | \$ 503              | \$ 503              | \$ 23                | \$ 526    |
| 0010-021F2122-0 SHERIFF-PATROL                     | 19.00               | 3.224%               | \$ 9,553            | \$ 9,553            | \$ 439               | \$ 9,992  |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM              | 2.00                | 0.339%               | \$ 1,006            | \$ 1,006            | \$ 46                | \$ 1,052  |
| 0010-021J2110-0 SHERIFF-PURCHASING                 | 1.00                | 0.170%               | \$ 503              | \$ 503              | \$ 23                | \$ 526    |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS        | 9.00                | 1.527%               | \$ 4,525            | \$ 4,525            | \$ 208               | \$ 4,733  |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING           | 10.00               | 1.697%               | \$ 5,028            | \$ 5,028            | \$ 231               | \$ 5,259  |
| 0010-022A2310-0 JAIL-ADMIN                         | 5.00                | 0.848%               | \$ 2,514            | \$ 2,514            | \$ 116               | \$ 2,630  |
| 0010-022C2360-0 JAIL-PRISONER CARE                 | 35.00               | 5.939%               | \$ 17,598           | \$ 17,598           | \$ 809               | \$ 18,407 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS         | 9.00                | 1.527%               | \$ 4,525            | \$ 4,525            | \$ 208               | \$ 4,733  |
| 0010-022E2360-0 JAIL-TRANSPORT                     | 6.00                | 1.018%               | \$ 3,017            | \$ 3,017            | \$ 139               | \$ 3,155  |
| 0010-02352710-0 JUVENILE ADMIN                     | 4.00                | 0.679%               | \$ 2,011            | \$ 2,011            | \$ 92                | \$ 2,104  |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE)     | 14.00               | 2.375%               | \$ 7,039            | \$ 7,039            | \$ 324               | \$ 7,363  |
| 0010-02352731-0 JUVENILE LEGAL GAL                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY                   | 14.00               | 2.375%               | \$ 7,039            | \$ 7,039            | \$ 324               | \$ 7,363  |
| 0010-05255430-0 ANIMAL SHELTER                     | 4.09                | 0.694%               | \$ 2,056            | \$ 2,056            | \$ 95                | \$ 2,151  |
| 0010-06056320-0 CORONER                            | 3.50                | 0.594%               | \$ 1,760            | \$ 1,760            | \$ 81                | \$ 1,841  |
| 1030-0-0 VETERANS                                  | 1.41                | 0.239%               | \$ 707              | \$ 707              | \$ 33                | \$ 740    |
| 1040-0-0 SOCIAL SERVICES                           | 4.33                | 0.735%               | \$ 2,177            | \$ 2,177            | \$ 100               | \$ 2,277  |

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                         | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|-----------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1060-0-0 SW WASHINGTON FAIR             | 8.00                | 1.357%               | \$ 4,022            | \$ 4,022            | \$ 185               | \$ 4,207          |
| 1070-0-0 COMMUNICATIONS - 911           | 23.00               | 3.902%               | \$ 11,564           | \$ 11,564           | \$ 532               | \$ 12,096         |
| 1080-0-0 TREASURER'S O&M                | 1.09                | 0.185%               | \$ 548              | \$ 548              | \$ 25                | \$ 573            |
| 1100-0-0 CD-MH-TC SALES TAX             | 9.84                | 1.670%               | \$ 4,948            | \$ 4,948            | \$ 227               | \$ 5,175          |
| 1120-0-0 NOXIOUS WEED CONTROL           | 3.00                | 0.509%               | \$ 1,508            | \$ 1,508            | \$ 69                | \$ 1,578          |
| 1160-0-0 PARKS & RECREATION             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1210-0-0 COMMUNITY DEVELOPMENT          | 19.00               | 3.224%               | \$ 9,553            | \$ 9,553            | \$ 439               | \$ 9,992          |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC | 1.75                | 0.297%               | \$ 880              | \$ 880              | \$ 40                | \$ 920            |
| 1410-0-0 COVID-19 RESPONSE              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1420-0-0 AMERICAN RESCUE PLAN ACT       | 1.00                | 0.170%               | \$ 503              | \$ 503              | \$ 23                | \$ 526            |
| 1520-0-0 ANIMAL SHELTER DONATIONS       | 0.05                | 0.008%               | \$ 25               | \$ 25               | \$ 1                 | \$ 26             |
| 1900-0-0 PUBLIC HEALTH                  | 21.44               | 3.637%               | \$ 10,778           | \$ 10,778           | \$ 496               | \$ 11,274         |
| 1980-0-0 TOURISM PROMOTION              | 0.20                | 0.034%               | \$ 101              | \$ 101              | \$ 5                 | \$ 105            |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR   | 1.95                | 0.331%               | \$ 980              | \$ 980              | \$ 45                | \$ 1,026          |
| 3100-0-0 CAPITAL FACILITIES PLAN        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3110-0-0 REET 1                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3120-0-0 REET 2                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5070-0-0 FACILITIES                     | 20.00               | 3.393%               | \$ 10,056           | \$ 10,056           | \$ 462               | \$ 10,518         |
| 5120-0-0 RISK MGMT GENERAL LIABILITY    | 3.78                | 0.641%               | \$ 1,898            | \$ 1,898            | \$ 87                | \$ 1,985          |
| 5200-0-0 RADIO SERVICES                 | 2.00                | 0.339%               | \$ 1,006            | \$ 1,006            | \$ 46                | \$ 1,052          |
| 5400-0-0 INFORMATION SERVICES           | 15.75               | 2.672%               | \$ 7,919            | \$ 7,919            | \$ 364               | \$ 8,283          |
| <b>Total</b>                            | <b>589.37</b>       | <b>100.000%</b>      | <b>\$ 296,327</b>   | <b>\$ 296,327</b>   | <b>\$ 13,276</b>     | <b>\$ 309,603</b> |

Allocation Basis:

# of FTE

Source of Allocation:

FY 2024 Staffing

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| <b>General Accounting</b>                          |                     |                      |                     |                     |                      |           |
| 0010-00151160- BOCC                                | 57.00               | 1.881%               | \$ 7,804            | \$ 7,804            |                      | \$ 7,804  |
| 0010-00151423- BUDGET                              | 2.00                | 0.066%               | \$ 274              | \$ 274              |                      | \$ 274    |
| 0010-00251310- AUDITOR ADMINISTRATION              | -                   | 0.000%               | \$ -                | \$ -                |                      | \$ -      |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 71.00               | 2.343%               | \$ 9,721            | \$ 9,721            |                      | \$ 9,721  |
| 0010-00551810- HUMAN RESOURCES                     | 8.00                | 0.264%               | \$ 1,095            | \$ 1,095            | \$ 51                | \$ 1,147  |
| 0010-00651422- TREASURER                           | 82.00               | 2.706%               | \$ 11,227           | \$ 11,227           | \$ 526               | \$ 11,753 |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 124.00              | 4.092%               | \$ 16,978           | \$ 16,978           | \$ 795               | \$ 17,772 |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01551310- COUNTY ADMINISTRATION               | 14.00               | 0.462%               | \$ 1,917            | \$ 1,917            | \$ 90                | \$ 2,007  |
| 0010-00251430-0 AUDITOR RECORDING                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00251481-0 AUDITOR LICENSING                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00351440-0 ELECTIONS                          | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 0010-00451424-0 ASSESSOR                           | 4.00                | 0.132%               | \$ 548              | \$ 548              | \$ 26                | \$ 573    |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00751230-0 CLERK                              | 3.00                | 0.099%               | \$ 411              | \$ 411              | \$ 19                | \$ 430    |
| 0010-00851221-0 SUPERIOR COURT                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00951240-0 DISTRICT COURT                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-010D1535-0 PROSECUTING ATTY CRIMINAL          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01251900-0 SELF INSURANCE ADMIN               | 2.00                | 0.066%               | \$ 274              | \$ 274              | \$ 13                | \$ 287    |
| 0010-012S1900-0 SAFETY PROGRAM                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01351890-0 CENTRAL SERVICES                   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02052110-0 CIVIL SERVICE                      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 139.00              | 4.587%               | \$ 19,031           | \$ 19,031           | \$ 891               | \$ 19,922 |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021F2122-0 SHERIFF-PATROL                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021J2110-0 SHERIFF-PURCHASING                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021L2123-0 SHERIFF-RESERVES                   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING           | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-022A2310-0 JAIL-ADMIN                         | 13.00               | 0.429%               | \$ 1,780            | \$ 1,780            | \$ 83                | \$ 1,863  |
| 0010-022B2391-0 JAIL-KITCHEN                       | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-022C2360-0 JAIL-PRISONER CARE                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |



## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                                | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| 0010-022E2360-0 JAIL-TRANSPORT                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352710-0 JUVENILE ADMIN                 | 17.00               | 0.561%               | \$ 2,328            | \$ 2,328            | \$ 109               | \$ 2,437  |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352731-0 JUVENILE LEGAL GAL             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-05255430-0 ANIMAL SHELTER                 | 4.00                | 0.132%               | \$ 548              | \$ 548              | \$ 26                | \$ 573    |
| 0010-05355860-0 BOUNDARY REVIEW BOARD          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-06056320-0 CORONER                        | 5.00                | 0.165%               | \$ 685              | \$ 685              | \$ 32                | \$ 717    |
| 0010-07057121-0 WSU EXTENSION                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-08051424-0 BOARD OF EQUALIZATION          | 2.00                | 0.066%               | \$ 274              | \$ 274              | \$ 13                | \$ 287    |
| 1010-0-0 EMERGENCY MANAGEMENT                  | 3.00                | 0.099%               | \$ 411              | \$ 411              | \$ 19                | \$ 430    |
| 1030-0-0 VETERANS                              | 47.00               | 1.551%               | \$ 6,435            | \$ 6,435            | \$ 301               | \$ 6,736  |
| 1040-0-0 SOCIAL SERVICES                       | 87.00               | 2.871%               | \$ 11,912           | \$ 11,912           | \$ 558               | \$ 12,469 |
| 1050-0-0 LAW LIBRARY                           | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 1060-0-0 SW WASHINGTON FAIR                    | 143.00              | 4.719%               | \$ 19,579           | \$ 19,579           | \$ 917               | \$ 20,496 |
| 1070-0-0 COMMUNICATIONS - 911                  | 40.00               | 1.320%               | \$ 5,477            | \$ 5,477            | \$ 256               | \$ 5,733  |
| 1080-0-0 TREASURER'S O&M                       | 3.00                | 0.099%               | \$ 411              | \$ 411              | \$ 19                | \$ 430    |
| 1100-0-0 CD-MH-TC SALES TAX                    | 22.00               | 0.726%               | \$ 3,012            | \$ 3,012            | \$ 141               | \$ 3,153  |
| 1120-0-0 NOXIOUS WEED CONTROL                  | 20.00               | 0.660%               | \$ 2,738            | \$ 2,738            | \$ 128               | \$ 2,867  |
| 1160-0-0 PARKS & RECREATION                    | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 1170-0-0 ROADS                                 | 397.00              | 13.102%              | \$ 54,356           | \$ 54,356           | \$ 2,544             | \$ 56,900 |
| 1210-0-0 COMMUNITY DEVELOPMENT                 | 57.00               | 1.881%               | \$ 7,804            | \$ 7,804            | \$ 365               | \$ 8,170  |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH        | 2.00                | 0.066%               | \$ 274              | \$ 274              | \$ 13                | \$ 287    |
| 1250-0-0 FLOOD CONTROL ZONE DIST               | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 1300-0-0 DISTRESSED COUNTIES                   | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 1380-0-0 DISPUTE RESOLUTION                    | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 1410-0-0 COVID-19 RESPONSE                     | 13.00               | 0.429%               | \$ 1,780            | \$ 1,780            | \$ 83                | \$ 1,863  |
| 1420-0-0 AMERICAN RESCUE PLAN ACT              | 25.00               | 0.825%               | \$ 3,423            | \$ 3,423            | \$ 160               | \$ 3,583  |
| 1500-0-0 GRANT AWARD (SHERIFF)                 | 2.00                | 0.066%               | \$ 274              | \$ 274              | \$ 13                | \$ 287    |
| 1520-0-0 ANIMAL SHELTER DONATIONS              | 2.00                | 0.066%               | \$ 274              | \$ 274              | \$ 13                | \$ 287    |
| 1580-0-0 ELECTION RESERVE                      | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 1590-0-0 AUDITOR'S O&M                         | 6.00                | 0.198%               | \$ 822              | \$ 822              | \$ 38                | \$ 860    |
| 1900-0-0 PUBLIC HEALTH                         | 208.00              | 6.865%               | \$ 28,479           | \$ 28,479           | \$ 1,333             | \$ 29,812 |
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS         | 109.00              | 3.597%               | \$ 14,924           | \$ 14,924           | \$ 699               | \$ 15,623 |
| 1980-0-0 TOURISM PROMOTION                     | 5.00                | 0.165%               | \$ 685              | \$ 685              | \$ 32                | \$ 717    |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR          | 8.00                | 0.264%               | \$ 1,095            | \$ 1,095            | \$ 51                | \$ 1,147  |
| 3100-0-0 CAPITAL FACILITIES PLAN               | 10.00               | 0.330%               | \$ 1,369            | \$ 1,369            | \$ 64                | \$ 1,433  |
| 3110-0-0 REET 1                                | 22.00               | 0.726%               | \$ 3,012            | \$ 3,012            | \$ 141               | \$ 3,153  |
| 3120-0-0 REET 2                                | 24.00               | 0.792%               | \$ 3,286            | \$ 3,286            | \$ 154               | \$ 3,440  |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION            | 34.00               | 1.122%               | \$ 4,655            | \$ 4,655            | \$ 218               | \$ 4,873  |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND           | 10.00               | 0.330%               | \$ 1,369            | \$ 1,369            | \$ 64                | \$ 1,433  |
| 3400-0-0 BROADBAND INFRASTRUCTURE              | 1.00                | 0.033%               | \$ 137              | \$ 137              | \$ 6                 | \$ 143    |
| 4010-0-0 SOLID WASTE                           | 144.00              | 4.752%               | \$ 19,716           | \$ 19,716           | \$ 923               | \$ 20,639 |

## 0010-00251423- AUDITOR FINANCIAL SERVICES

## ALLOCATION DETAIL

|                                        | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|----------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 4050-0-0 PACKWOOD AIRPORT              | 9.00                | 0.297%               | \$ 1,232            | \$ 1,232            | \$ 58                | \$ 1,290          |
| 4070-0-0 SOUTH COUNTY AIRPORT          | 17.00               | 0.561%               | \$ 2,328            | \$ 2,328            | \$ 109               | \$ 2,437          |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM | 74.00               | 2.442%               | \$ 10,132           | \$ 10,132           | \$ 474               | \$ 10,606         |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1  | 246.00              | 8.119%               | \$ 33,682           | \$ 33,682           | \$ 1,577             | \$ 35,258         |
| 4200-0-0 WATER UTILITY-VADER           | 168.00              | 5.545%               | \$ 23,002           | \$ 23,002           | \$ 1,077             | \$ 24,079         |
| 5010-0-0 EQ RENTAL & REV-FLEET         | 277.00              | 9.142%               | \$ 37,926           | \$ 37,926           | \$ 1,775             | \$ 39,701         |
| 5060-0-0 PITS & QUARRIES               | 17.00               | 0.561%               | \$ 2,328            | \$ 2,328            | \$ 109               | \$ 2,437          |
| 5070-0-0 FACILITIES                    | 52.00               | 1.716%               | \$ 7,120            | \$ 7,120            | \$ 333               | \$ 7,453          |
| 5100-0-0 COUNTY INS - WORKERS' COMP    | 14.00               | 0.462%               | \$ 1,917            | \$ 1,917            | \$ 90                | \$ 2,007          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY   | 14.00               | 0.462%               | \$ 1,917            | \$ 1,917            | \$ 90                | \$ 2,007          |
| 5160-0-0 RISK MGMT LEOFF 1             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5200-0-0 RADIO SERVICES                | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5400-0-0 INFORMATION SERVICES          | 69.00               | 2.277%               | \$ 9,447            | \$ 9,447            | \$ 442               | \$ 9,889          |
| <b>Total</b>                           | <b>3,030.00</b>     | <b>100.000%</b>      | <b>\$ 414,858</b>   | <b>\$ 414,858</b>   | <b>\$ 18,586</b>     | <b>\$ 433,445</b> |

Allocation Basis:

# of GL Transactions

Source of Allocation:

FY 2024 GL Transactions

**ALLOCATION SUMMARY**

| <b>0010-00251423- AUDITOR FINANCIAL SERVICES</b>   | <b>Accounts Payable</b> | <b>Payroll Support</b> | <b>General Accounting</b> | <b>Total</b> |
|----------------------------------------------------|-------------------------|------------------------|---------------------------|--------------|
| 0010-00151160- BOCC                                | \$ 750                  | \$ 2,765               | \$ 7,804                  | \$ 11,319    |
| 0010-00151423- BUDGET                              | \$ 250                  | \$ 779                 | \$ 274                    | \$ 1,303     |
| 0010-00251310- AUDITOR ADMINISTRATION              | \$ 257                  | \$ 1,006               | \$ -                      | \$ 1,262     |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 1,790                | \$ 3,017               | \$ 9,721                  | \$ 14,528    |
| 0010-00551810- HUMAN RESOURCES                     | \$ 537                  | \$ 2,104               | \$ 1,147                  | \$ 3,787     |
| 0010-00651422- TREASURER                           | \$ 600                  | \$ 4,028               | \$ 11,753                 | \$ 16,381    |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | \$ 4,244                | \$ 1,446               | \$ 17,772                 | \$ 23,463    |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                    | \$ 2,209               | \$ -                      | \$ 2,209     |
| 0010-01551310- COUNTY ADMINISTRATION               | \$ 113                  | \$ 789                 | \$ 2,007                  | \$ 2,908     |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | \$ 78                   | \$ -                   | \$ -                      | \$ 78        |
| 0010-00251430-0 AUDITOR RECORDING                  | \$ 339                  | \$ 1,052               | \$ -                      | \$ 1,391     |
| 0010-00251481-0 AUDITOR LICENSING                  | \$ 346                  | \$ 2,104               | \$ -                      | \$ 2,450     |
| 0010-00351440-0 ELECTIONS                          | \$ 1,193                | \$ 1,052               | \$ 143                    | \$ 2,389     |
| 0010-00451424-0 ASSESSOR                           | \$ 1,095                | \$ 9,992               | \$ 573                    | \$ 11,660    |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | \$ 106                  | \$ 526                 | \$ -                      | \$ 632       |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | \$ -                    | \$ 526                 | \$ -                      | \$ 526       |
| 0010-00751230-0 CLERK                              | \$ 1,123                | \$ 7,889               | \$ 430                    | \$ 9,441     |
| 0010-00851221-0 SUPERIOR COURT                     | \$ 11,017               | \$ 4,491               | \$ -                      | \$ 15,508    |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | \$ 2,719                | \$ -                   | \$ -                      | \$ 2,719     |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | \$ 247                  | \$ -                   | \$ 1,577                  | \$ 1,824     |
| 0010-00951240-0 DISTRICT COURT                     | \$ 3,616                | \$ 8,225               | \$ -                      | \$ 11,841    |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | \$ 134                  | \$ 526                 | \$ -                      | \$ 660       |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | \$ 501                  | \$ 1,052               | \$ -                      | \$ 1,553     |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | \$ 85                   | \$ 7,757               | \$ -                      | \$ 7,842     |
| 0010-01251900-0 SELF INSURANCE ADMIN               | \$ 219                  | \$ -                   | \$ 287                    | \$ 506       |
| 0010-012S1900-0 SAFETY PROGRAM                     | \$ -                    | \$ -                   | \$ -                      | \$ -         |
| 0010-01351890-0 CENTRAL SERVICES                   | \$ 7                    | \$ -                   | \$ -                      | \$ 7         |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | \$ 106                  | \$ 578                 | \$ -                      | \$ 684       |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | \$ 85                   | \$ -                   | \$ -                      | \$ 85        |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | \$ 78                   | \$ -                   | \$ -                      | \$ 78        |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | \$ 1,504                | \$ -                   | \$ -                      | \$ 1,504     |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR     | \$ 516                  | \$ -                   | \$ -                      | \$ 516       |

**ALLOCATION SUMMARY**

| <b>0010-00251423- AUDITOR FINANCIAL SERVICES</b> | <b>Accounts Payable</b> | <b>Payroll Support</b> | <b>General Accounting</b> | <b>Total</b> |
|--------------------------------------------------|-------------------------|------------------------|---------------------------|--------------|
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER   | \$ 318                  | \$ -                   | \$ -                      | \$ 318       |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM   | \$ 35                   | \$ -                   | \$ -                      | \$ 35        |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA   | \$ 78                   | \$ -                   | \$ -                      | \$ 78        |
| 0010-01651830-0 COURT SECURITY                   | \$ 85                   | \$ -                   | \$ -                      | \$ 85        |
| 0010-02052110-0 CIVIL SERVICE                    | \$ 106                  | \$ -                   | \$ -                      | \$ 106       |
| 0010-021A2110-0 SHERIFF-ADMIN                    | \$ 2,910                | \$ 4,207               | \$ 19,922                 | \$ 27,039    |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE   | \$ 247                  | \$ 1,578               | \$ -                      | \$ 1,825     |
| 0010-021C2121-0 SHERIFF-INVESTIGATION            | \$ 508                  | \$ 3,155               | \$ -                      | \$ 3,664     |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM         | \$ 28                   | \$ 526                 | \$ -                      | \$ 554       |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL          | \$ 855                  | \$ -                   | \$ -                      | \$ 855       |
| 0010-021F2122-0 SHERIFF-PATROL                   | \$ 1,942                | \$ 9,992               | \$ -                      | \$ 11,934    |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE          | \$ 7                    | \$ -                   | \$ -                      | \$ 7         |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM            | \$ 198                  | \$ 1,052               | \$ -                      | \$ 1,250     |
| 0010-021J2110-0 SHERIFF-PURCHASING               | \$ -                    | \$ 526                 | \$ -                      | \$ 526       |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS      | \$ 650                  | \$ 4,733               | \$ -                      | \$ 5,383     |
| 0010-021L2123-0 SHERIFF-RESERVES                 | \$ -                    | \$ -                   | \$ -                      | \$ -         |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING         | \$ 607                  | \$ 5,259               | \$ -                      | \$ 5,866     |
| 0010-021N2140-0 SHERIFF-TRAINING                 | \$ 459                  | \$ -                   | \$ -                      | \$ 459       |
| 0010-022A2310-0 JAIL-ADMIN                       | \$ 438                  | \$ 2,630               | \$ 1,863                  | \$ 4,931     |
| 0010-022B2391-0 JAIL-KITCHEN                     | \$ 92                   | \$ -                   | \$ -                      | \$ 92        |
| 0010-022C2360-0 JAIL-PRISONER CARE               | \$ 6,419                | \$ 18,407              | \$ -                      | \$ 24,826    |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS       | \$ 219                  | \$ 4,733               | \$ -                      | \$ 4,952     |
| 0010-022E2360-0 JAIL-TRANSPORT                   | \$ 191                  | \$ 3,155               | \$ -                      | \$ 3,346     |
| 0010-022F2340-0 JAIL-TRAINING                    | \$ 219                  | \$ -                   | \$ -                      | \$ 219       |
| 0010-02352710-0 JUVENILE ADMIN                   | \$ 975                  | \$ 2,104               | \$ 2,437                  | \$ 5,515     |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE)   | \$ 3,340                | \$ 7,363               | \$ -                      | \$ 10,703    |
| 0010-02352731-0 JUVENILE LEGAL GAL               | \$ -                    | \$ -                   | \$ -                      | \$ -         |
| 0010-02352740-0 JUVENILE CASE SUPERVISION        | \$ -                    | \$ -                   | \$ -                      | \$ -         |
| 0010-02352760-0 JUVENILE CUSTODY                 | \$ 3,326                | \$ 7,363               | \$ -                      | \$ 10,689    |
| 0010-05155370-0 AIR POLLUTION CONTROL            | \$ 28                   | \$ -                   | \$ -                      | \$ 28        |
| 0010-05255430-0 ANIMAL SHELTER                   | \$ 275                  | \$ 2,151               | \$ 573                    | \$ 3,000     |
| 0010-05355860-0 BOUNDARY REVIEW BOARD            | \$ 14                   | \$ -                   | \$ -                      | \$ 14        |

**ALLOCATION SUMMARY**

| <b>0010-00251423- AUDITOR FINANCIAL SERVICES</b> | <b>Accounts Payable</b> | <b>Payroll Support</b> | <b>General Accounting</b> | <b>Total</b> |
|--------------------------------------------------|-------------------------|------------------------|---------------------------|--------------|
| 0010-05456900-0 SENIOR SERVICES                  | \$ 14                   | \$ -                   | \$ -                      | \$ 14        |
| 0010-06056320-0 CORONER                          | \$ 1,186                | \$ 1,841               | \$ 717                    | \$ 3,744     |
| 0010-06056510-0 CORONER INDIGENT BURIALS         | \$ 14                   | \$ -                   | \$ -                      | \$ 14        |
| 0010-07057121-0 WSU EXTENSION                    | \$ 282                  | \$ -                   | \$ -                      | \$ 282       |
| 0010-08051424-0 BOARD OF EQUALIZATION            | \$ 106                  | \$ -                   | \$ 287                    | \$ 393       |
| 0010-08251423-0 STATE EXAMINER                   | \$ 64                   | \$ -                   | \$ -                      | \$ 64        |
| 0010-08351160-0 WACO & WASC 51160                | \$ 7                    | \$ -                   | \$ -                      | \$ 7         |
| 0010-08351310-0 WACO & WASC 51310                | \$ 28                   | \$ -                   | \$ -                      | \$ 28        |
| 1010-0-0 EMERGENCY MANAGEMENT                    | \$ 749                  | \$ 1,089               | \$ 430                    | \$ 2,267     |
| 1030-0-0 VETERANS                                | \$ 2,627                | \$ 740                 | \$ 6,736                  | \$ 10,103    |
| 1040-0-0 SOCIAL SERVICES                         | \$ 3,926                | \$ 2,277               | \$ 12,469                 | \$ 18,673    |
| 1050-0-0 LAW LIBRARY                             | \$ 85                   | \$ -                   | \$ 143                    | \$ 228       |
| 1060-0-0 SW WASHINGTON FAIR                      | \$ 7,811                | \$ 4,207               | \$ 20,496                 | \$ 32,513    |
| 1070-0-0 COMMUNICATIONS - 911                    | \$ 3,460                | \$ 12,096              | \$ 5,733                  | \$ 21,289    |
| 1080-0-0 TREASURER'S O&M                         | \$ 1,285                | \$ 573                 | \$ 430                    | \$ 2,289     |
| 1100-0-0 CD-MH-TC SALES TAX                      | \$ 7,924                | \$ 5,175               | \$ 3,153                  | \$ 16,252    |
| 1120-0-0 NOXIOUS WEED CONTROL                    | \$ 840                  | \$ 1,578               | \$ 2,867                  | \$ 5,285     |
| 1160-0-0 PARKS & RECREATION                      | \$ -                    | \$ -                   | \$ -                      | \$ -         |
| 1170-0-0 ROADS                                   | \$ 22,641               | \$ 62,661              | \$ 56,900                 | \$ 142,203   |
| 1210-0-0 COMMUNITY DEVELOPMENT                   | \$ 3,065                | \$ 9,992               | \$ 8,170                  | \$ 21,227    |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH          | \$ 155                  | \$ -                   | \$ 287                    | \$ 442       |
| 1250-0-0 FLOOD CONTROL ZONE DIST                 | \$ 28                   | \$ -                   | \$ 143                    | \$ 172       |
| 1260-0-0 COWLITZ RIVER BASIN SUBZONE             | \$ 64                   | \$ -                   | \$ -                      | \$ 64        |
| 1300-0-0 DISTRESSED COUNTIES                     | \$ 226                  | \$ -                   | \$ 143                    | \$ 369       |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC          | \$ -                    | \$ 920                 | \$ -                      | \$ 920       |
| 1380-0-0 DISPUTE RESOLUTION                      | \$ 85                   | \$ -                   | \$ 143                    | \$ 228       |
| 1400-0-0 COMM DEVLPMNT BLOCK GRANT               | \$ 212                  | \$ -                   | \$ 2,723                  | \$ 2,935     |
| 1410-0-0 COVID-19 RESPONSE                       | \$ 42                   | \$ -                   | \$ 1,863                  | \$ 1,906     |
| 1420-0-0 AMERICAN RESCUE PLAN ACT                | \$ 918                  | \$ 526                 | \$ 3,583                  | \$ 5,027     |
| 1450-0-0 DISPUTE RESOLUTION CENTER               | \$ 85                   | \$ -                   | \$ -                      | \$ 85        |
| 1500-0-0 GRANT AWARD (SHERIFF)                   | \$ 120                  | \$ -                   | \$ 287                    | \$ 407       |
| 1520-0-0 ANIMAL SHELTER DONATIONS                | \$ 636                  | \$ 26                  | \$ 287                    | \$ 949       |

**ALLOCATION SUMMARY**

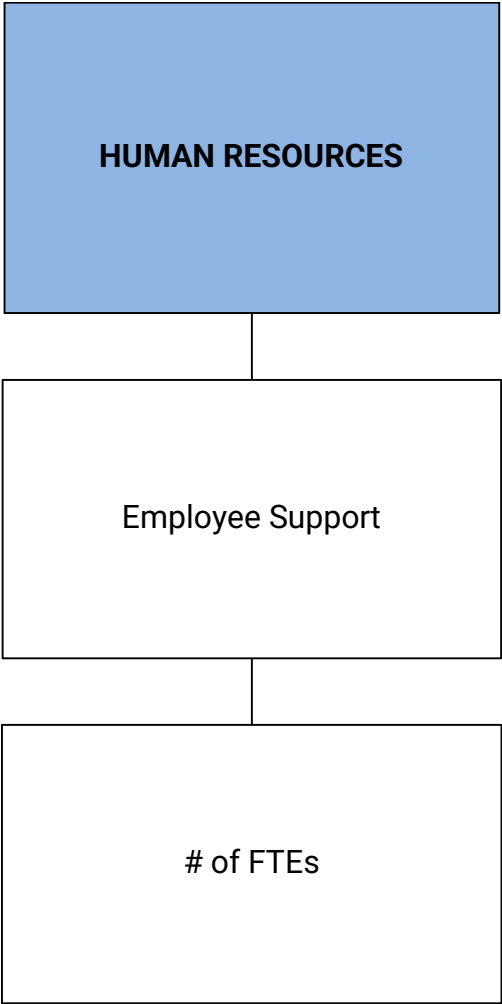
| <b>0010-00251423- AUDITOR FINANCIAL SERVICES</b> | <b>Accounts Payable</b> | <b>Payroll Support</b> | <b>General Accounting</b> | <b>Total</b>      |
|--------------------------------------------------|-------------------------|------------------------|---------------------------|-------------------|
| 1580-0-0 ELECTION RESERVE                        | \$ 184                  | \$ -                   | \$ 143                    | \$ 327            |
| 1590-0-0 AUDITOR'S O&M                           | \$ 42                   | \$ -                   | \$ 860                    | \$ 902            |
| 1600-0-0 CRIMINAL DRUG INVESTIGATION             | \$ 162                  | \$ -                   | \$ -                      | \$ 162            |
| 1900-0-0 PUBLIC HEALTH                           | \$ 3,842                | \$ 11,274              | \$ 29,812                 | \$ 44,927         |
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS           | \$ 2,055                | \$ 7,591               | \$ 15,623                 | \$ 25,269         |
| 1980-0-0 TOURISM PROMOTION                       | \$ 706                  | \$ 105                 | \$ 717                    | \$ 1,528          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR            | \$ 706                  | \$ 1,026               | \$ 1,147                  | \$ 2,878          |
| 3100-0-0 CAPITAL FACILITIES PLAN                 | \$ 219                  | \$ -                   | \$ 1,433                  | \$ 1,652          |
| 3110-0-0 REET 1                                  | \$ 2,493                | \$ -                   | \$ 3,153                  | \$ 5,646          |
| 3120-0-0 REET 2                                  | \$ 78                   | \$ -                   | \$ 3,440                  | \$ 3,518          |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION              | \$ 56                   | \$ -                   | \$ 4,873                  | \$ 4,930          |
| 3300-0-0 COMMUNICATIONS BLDG AND EQUIP           | \$ 56                   | \$ -                   | \$ 143                    | \$ 200            |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND             | \$ 64                   | \$ -                   | \$ 1,433                  | \$ 1,497          |
| 3400-0-0 BROADBAND INFRASTRUCTURE                | \$ 763                  | \$ -                   | \$ 143                    | \$ 906            |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS               | \$ 205                  | \$ -                   | \$ -                      | \$ 205            |
| 3500-0-0 HOMELESS SHELTER CAPITAL                | \$ 1,688                | \$ -                   | \$ 5,160                  | \$ 6,848          |
| 4010-0-0 SOLID WASTE                             | \$ 8,757                | \$ 10,912              | \$ 20,639                 | \$ 40,308         |
| 4050-0-0 PACKWOOD AIRPORT                        | \$ 127                  | \$ 37                  | \$ 1,290                  | \$ 1,454          |
| 4070-0-0 SOUTH COUNTY AIRPORT                    | \$ 932                  | \$ 510                 | \$ 2,437                  | \$ 3,879          |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM           | \$ 1,264                | \$ 500                 | \$ 10,606                 | \$ 12,370         |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1            | \$ 932                  | \$ -                   | \$ 35,258                 | \$ 36,190         |
| 4200-0-0 WATER UTILITY-VADER                     | \$ 2,542                | \$ 1,246               | \$ 24,079                 | \$ 27,867         |
| 5010-0-0 EQ RENTAL & REV-FLEET                   | \$ 17,528               | \$ 7,321               | \$ 39,701                 | \$ 64,550         |
| 5060-0-0 PITS & QUARRIES                         | \$ 85                   | \$ -                   | \$ 2,437                  | \$ 2,521          |
| 5070-0-0 FACILITIES                              | \$ 19,096               | \$ 10,518              | \$ 7,453                  | \$ 37,067         |
| 5100-0-0 COUNTY INS - WORKERS' COMP              | \$ 1,236                | \$ 565                 | \$ 2,007                  | \$ 3,808          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY             | \$ 621                  | \$ 1,985               | \$ 2,007                  | \$ 4,613          |
| 5140-0-0 RISK MGMT UNEMPLOYMENT                  | \$ 85                   | \$ -                   | \$ -                      | \$ 85             |
| 5160-0-0 RISK MGMT LEOFF 1                       | \$ 92                   | \$ -                   | \$ -                      | \$ 92             |
| 5200-0-0 RADIO SERVICES                          | \$ -                    | \$ 1,052               | \$ -                      | \$ 1,052          |
| 5400-0-0 INFORMATION SERVICES                    | \$ 1,758                | \$ 8,283               | \$ 9,889                  | \$ 19,931         |
| <b>Total</b>                                     | <b>\$ 185,762</b>       | <b>\$ 309,603</b>      | <b>\$ 433,445</b>         | <b>\$ 928,810</b> |

## 5 Human Resources

The Human Resources Department is responsible for general labor relations, including recruitment, classification and compensation, training, and employee growth. Human Resources costs are allocated to Receiving Departments as follows:

- **Employee Support** – represents costs associated with personnel management, benefits administration, grievances, and employee recognition. These costs have been allocated based on the number of full-time (FTEs) employees per department.

The chart on the following page illustrates the functions and measures used to allocate Human Resources costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.





**COSTS TO BE ALLOCATED**

| <b>0010-00551810- HUMAN RESOURCES</b>              | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>      |
|----------------------------------------------------|-----------------------------|------------------------------|-------------------|
| <b>Functional Expenditures</b>                     | <b>\$ 616,779</b>           |                              | <b>\$ 616,779</b> |
| <b>Total Disallowed Costs</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Incoming Costs</b>                              |                             |                              |                   |
| 0010-00151160- BOCC                                | \$ 3,552                    | \$ 1,061                     | \$ 4,613          |
| 0010-00151423- BUDGET                              | \$ 1,187                    | \$ 37                        | \$ 1,225          |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 3,620                    | \$ 167                       | \$ 3,787          |
| 0010-00551810- HUMAN RESOURCES                     |                             | \$ 4,243                     | \$ 4,243          |
| 0010-00651422- TREASURER                           |                             | \$ 2,247                     | \$ 2,247          |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 3,757                     | \$ 3,757          |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 2,247                     | \$ 2,247          |
| <b>Total Incoming Costs</b>                        | <b>\$ 8,360</b>             | <b>\$ 13,759</b>             | <b>\$ 22,118</b>  |
| <b>Total Cost Adjustments</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 625,139</b>           | <b>\$ 13,759</b>             | <b>\$ 638,897</b> |

## 0010-00551810- HUMAN RESOURCES

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)      | General Employee Support |
|------------------------------------------|-------------------|--------------------------|
| <b>Personnel</b>                         |                   |                          |
| Salaries & Wages                         | \$ 423,168        | \$ 423,168               |
| Benefits                                 | \$ 120,845        | \$ 120,845               |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 544,013</b> | <b>\$ 544,013</b>        |
| <b>Operating Services &amp; Supplies</b> |                   |                          |
| ISF                                      | \$ 52,467         | \$ 52,467                |
| Operating Expenditures                   | \$ 17,046         | \$ 17,046                |
| Professional Services                    | \$ 3,253          | \$ 3,253                 |
| <b>Subtotal Operating Cost</b>           | <b>\$ 72,766</b>  | <b>\$ 72,766</b>         |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 616,779</b> | <b>\$ 616,779</b>        |
| <b>Disallowed Costs</b>                  |                   |                          |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>       | <b>\$ -</b>              |
| <b>Cost Adjustments</b>                  |                   |                          |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>       | <b>\$ -</b>              |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 616,779</b> | <b>\$ 616,779</b>        |
| <b>First Allocation</b>                  |                   |                          |
| Incoming - All Others                    | \$ 8,360          | \$ 8,360                 |
| Reallocate Admin Costs                   | \$ -              | \$ -                     |
| Unallocated Costs                        | \$ -              | \$ -                     |
| <b>Subtotal of First Allocation</b>      | <b>\$ 625,139</b> | <b>\$ 625,139</b>        |
| <b>Second Allocation</b>                 |                   |                          |
| Incoming - All Others                    | \$ 13,759         | \$ 13,759                |
| Reallocate Admin Costs                   | \$ -              | \$ -                     |
| Unallocated Costs                        | \$ -              | \$ -                     |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 13,759</b>  | <b>\$ 13,758.72</b>      |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 638,897</b> | <b>\$ 638,897</b>        |

## 0010-00551810- HUMAN RESOURCES

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| <b>General Employee Support</b>                    |                     |                      |                     |                     |                      |           |
| 0010-00151160- BOCC                                | 5.50                | 0.933%               | \$ 5,834            | \$ 5,834            |                      | \$ 5,834  |
| 0010-00151423- BUDGET                              | 1.55                | 0.263%               | \$ 1,644            | \$ 1,644            |                      | \$ 1,644  |
| 0010-00251310- AUDITOR ADMINISTRATION              | 2.00                | 0.339%               | \$ 2,121            | \$ 2,121            |                      | \$ 2,121  |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 6.00                | 1.018%               | \$ 6,364            | \$ 6,364            |                      | \$ 6,364  |
| 0010-00551810- HUMAN RESOURCES                     | 4.00                | 0.679%               | \$ 4,243            | \$ 4,243            |                      | \$ 4,243  |
| 0010-00651422- TREASURER                           | 7.66                | 1.300%               | \$ 8,125            | \$ 8,125            | \$ 185               | \$ 8,310  |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 2.75                | 0.467%               | \$ 2,917            | \$ 2,917            | \$ 66                | \$ 2,983  |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 4.20                | 0.713%               | \$ 4,455            | \$ 4,455            | \$ 101               | \$ 4,556  |
| 0010-01551310- COUNTY ADMINISTRATION               | 1.50                | 0.255%               | \$ 1,591            | \$ 1,591            | \$ 36                | \$ 1,627  |
| 0010-00251430-0 AUDITOR RECORDING                  | 2.00                | 0.339%               | \$ 2,121            | \$ 2,121            | \$ 48                | \$ 2,170  |
| 0010-00251481-0 AUDITOR LICENSING                  | 4.00                | 0.679%               | \$ 4,243            | \$ 4,243            | \$ 96                | \$ 4,339  |
| 0010-00351440-0 ELECTIONS                          | 2.00                | 0.339%               | \$ 2,121            | \$ 2,121            | \$ 48                | \$ 2,170  |
| 0010-00451424-0 ASSESSOR                           | 19.00               | 3.224%               | \$ 20,153           | \$ 20,153           | \$ 458               | \$ 20,611 |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 1.00                | 0.170%               | \$ 1,061            | \$ 1,061            | \$ 24                | \$ 1,085  |
| 0010-00751230-0 CLERK                              | 15.00               | 2.545%               | \$ 15,910           | \$ 15,910           | \$ 362               | \$ 16,272 |
| 0010-00851221-0 SUPERIOR COURT                     | 8.54                | 1.449%               | \$ 9,058            | \$ 9,058            | \$ 206               | \$ 9,264  |
| 0010-00951240-0 DISTRICT COURT                     | 15.64               | 2.654%               | \$ 16,589           | \$ 16,589           | \$ 377               | \$ 16,966 |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 1.00                | 0.170%               | \$ 1,061            | \$ 1,061            | \$ 24                | \$ 1,085  |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 2.00                | 0.339%               | \$ 2,121            | \$ 2,121            | \$ 48                | \$ 2,170  |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 14.75               | 2.503%               | \$ 15,645           | \$ 15,645           | \$ 356               | \$ 16,001 |
| 0010-01251900-0 SELF INSURANCE ADMIN               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 8.00                | 1.357%               | \$ 8,486            | \$ 8,486            | \$ 193               | \$ 8,679  |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 3.00                | 0.509%               | \$ 3,182            | \$ 3,182            | \$ 72                | \$ 3,254  |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | 6.00                | 1.018%               | \$ 6,364            | \$ 6,364            | \$ 145               | \$ 6,509  |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 1.00                | 0.170%               | \$ 1,061            | \$ 1,061            | \$ 24                | \$ 1,085  |
| 0010-021F2122-0 SHERIFF-PATROL                     | 19.00               | 3.224%               | \$ 20,153           | \$ 20,153           | \$ 458               | \$ 20,611 |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM              | 2.00                | 0.339%               | \$ 2,121            | \$ 2,121            | \$ 48                | \$ 2,170  |
| 0010-021J2110-0 SHERIFF-PURCHASING                 | 1.00                | 0.170%               | \$ 1,061            | \$ 1,061            | \$ 24                | \$ 1,085  |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS        | 9.00                | 1.527%               | \$ 9,546            | \$ 9,546            | \$ 217               | \$ 9,763  |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING           | 10.00               | 1.697%               | \$ 10,607           | \$ 10,607           | \$ 241               | \$ 10,848 |
| 0010-022A2310-0 JAIL-ADMIN                         | 5.00                | 0.848%               | \$ 5,303            | \$ 5,303            | \$ 121               | \$ 5,424  |
| 0010-022C2360-0 JAIL-PRISONER CARE                 | 35.00               | 5.939%               | \$ 37,124           | \$ 37,124           | \$ 844               | \$ 37,968 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS         | 9.00                | 1.527%               | \$ 9,546            | \$ 9,546            | \$ 217               | \$ 9,763  |
| 0010-022E2360-0 JAIL-TRANSPORT                     | 6.00                | 1.018%               | \$ 6,364            | \$ 6,364            | \$ 145               | \$ 6,509  |
| 0010-02352710-0 JUVENILE ADMIN                     | 4.00                | 0.679%               | \$ 4,243            | \$ 4,243            | \$ 96                | \$ 4,339  |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE)     | 14.00               | 2.375%               | \$ 14,850           | \$ 14,850           | \$ 338               | \$ 15,187 |
| 0010-02352731-0 JUVENILE LEGAL GAL                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY                   | 14.00               | 2.375%               | \$ 14,850           | \$ 14,850           | \$ 338               | \$ 15,187 |
| 0010-05255430-0 ANIMAL SHELTER                     | 4.09                | 0.694%               | \$ 4,338            | \$ 4,338            | \$ 99                | \$ 4,437  |
| 0010-06056320-0 CORONER                            | 3.50                | 0.594%               | \$ 3,712            | \$ 3,712            | \$ 84                | \$ 3,797  |
| 1030-0-0 VETERANS                                  | 1.41                | 0.239%               | \$ 1,492            | \$ 1,492            | \$ 34                | \$ 1,526  |
| 1040-0-0 SOCIAL SERVICES                           | 4.33                | 0.735%               | \$ 4,593            | \$ 4,593            | \$ 104               | \$ 4,697  |

## 0010-00551810- HUMAN RESOURCES

## ALLOCATION DETAIL

|                                         | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|-----------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1060-0-0 SW WASHINGTON FAIR             | 8.00                | 1.357%               | \$ 8,486            | \$ 8,486            | \$ 193               | \$ 8,679          |
| 1070-0-0 COMMUNICATIONS - 911           | 23.00               | 3.902%               | \$ 24,396           | \$ 24,396           | \$ 555               | \$ 24,951         |
| 1080-0-0 TREASURER'S O&M                | 1.09                | 0.185%               | \$ 1,156            | \$ 1,156            | \$ 26                | \$ 1,182          |
| 1100-0-0 CD-MH-TC SALES TAX             | 9.84                | 1.670%               | \$ 10,438           | \$ 10,438           | \$ 237               | \$ 10,676         |
| 1120-0-0 NOXIOUS WEED CONTROL           | 3.00                | 0.509%               | \$ 3,182            | \$ 3,182            | \$ 72                | \$ 3,254          |
| 1160-0-0 PARKS & RECREATION             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1210-0-0 COMMUNITY DEVELOPMENT          | 19.00               | 3.224%               | \$ 20,153           | \$ 20,153           | \$ 458               | \$ 20,611         |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC | 1.75                | 0.297%               | \$ 1,856            | \$ 1,856            | \$ 42                | \$ 1,898          |
| 1410-0-0 COVID-19 RESPONSE              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1420-0-0 AMERICAN RESCUE PLAN ACT       | 1.00                | 0.170%               | \$ 1,061            | \$ 1,061            | \$ 24                | \$ 1,085          |
| 1520-0-0 ANIMAL SHELTER DONATIONS       | 0.05                | 0.008%               | \$ 53               | \$ 53               | \$ 1                 | \$ 54             |
| 1900-0-0 PUBLIC HEALTH                  | 21.44               | 3.637%               | \$ 22,738           | \$ 22,738           | \$ 517               | \$ 23,255         |
| 1980-0-0 TOURISM PROMOTION              | 0.20                | 0.034%               | \$ 212              | \$ 212              | \$ 5                 | \$ 217            |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR   | 1.95                | 0.331%               | \$ 2,068            | \$ 2,068            | \$ 47                | \$ 2,115          |
| 3100-0-0 CAPITAL FACILITIES PLAN        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3110-0-0 REET 1                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3120-0-0 REET 2                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5070-0-0 FACILITIES                     | 20.00               | 3.393%               | \$ 21,214           | \$ 21,214           | \$ 482               | \$ 21,696         |
| 5120-0-0 RISK MGMT GENERAL LIABILITY    | 3.78                | 0.641%               | \$ 4,004            | \$ 4,004            | \$ 91                | \$ 4,095          |
| 5200-0-0 RADIO SERVICES                 | 2.00                | 0.339%               | \$ 2,121            | \$ 2,121            | \$ 48                | \$ 2,170          |
| 5400-0-0 INFORMATION SERVICES           | 15.75               | 2.672%               | \$ 16,706           | \$ 16,706           | \$ 380               | \$ 17,086         |
| <b>Total</b>                            | <b>589.37</b>       | <b>100.000%</b>      | <b>\$ 625,139</b>   | <b>\$ 625,139</b>   | <b>\$ 13,759</b>     | <b>\$ 638,897</b> |

Allocation Basis:

# of FTE

Source of Allocation:

FY 2024 Staffing

**ALLOCATION SUMMARY**

|                                                    | General<br>Employee<br>Support | Total     |
|----------------------------------------------------|--------------------------------|-----------|
| <b>0010-00551810- HUMAN RESOURCES</b>              |                                |           |
| 0010-00151160- BOCC                                | \$ 5,834                       | \$ 5,834  |
| 0010-00151423- BUDGET                              | \$ 1,644                       | \$ 1,644  |
| 0010-00251310- AUDITOR ADMINISTRATION              | \$ 2,121                       | \$ 2,121  |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 6,364                       | \$ 6,364  |
| 0010-00551810- HUMAN RESOURCES                     | \$ 4,243                       | \$ 4,243  |
| 0010-00651422- TREASURER                           | \$ 8,310                       | \$ 8,310  |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | \$ 2,983                       | \$ 2,983  |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 4,556                       | \$ 4,556  |
| 0010-01551310- COUNTY ADMINISTRATION               | \$ 1,627                       | \$ 1,627  |
| 0010-00251430-0 AUDITOR RECORDING                  | \$ 2,170                       | \$ 2,170  |
| 0010-00251481-0 AUDITOR LICENSING                  | \$ 4,339                       | \$ 4,339  |
| 0010-00351440-0 ELECTIONS                          | \$ 2,170                       | \$ 2,170  |
| 0010-00451424-0 ASSESSOR                           | \$ 20,611                      | \$ 20,611 |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | \$ 1,085                       | \$ 1,085  |
| 0010-00751230-0 CLERK                              | \$ 16,272                      | \$ 16,272 |
| 0010-00851221-0 SUPERIOR COURT                     | \$ 9,264                       | \$ 9,264  |
| 0010-00951240-0 DISTRICT COURT                     | \$ 16,966                      | \$ 16,966 |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | \$ 1,085                       | \$ 1,085  |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | \$ 2,170                       | \$ 2,170  |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | \$ 16,001                      | \$ 16,001 |
| 0010-01251900-0 SELF INSURANCE ADMIN               | \$ -                           | \$ -      |
| 0010-021A2110-0 SHERIFF-ADMIN                      | \$ 8,679                       | \$ 8,679  |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | \$ 3,254                       | \$ 3,254  |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | \$ 6,509                       | \$ 6,509  |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | \$ 1,085                       | \$ 1,085  |
| 0010-021F2122-0 SHERIFF-PATROL                     | \$ 20,611                      | \$ 20,611 |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM              | \$ 2,170                       | \$ 2,170  |
| 0010-021J2110-0 SHERIFF-PURCHASING                 | \$ 1,085                       | \$ 1,085  |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS        | \$ 9,763                       | \$ 9,763  |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING           | \$ 10,848                      | \$ 10,848 |
| 0010-022A2310-0 JAIL-ADMIN                         | \$ 5,424                       | \$ 5,424  |
| 0010-022C2360-0 JAIL-PRISONER CARE                 | \$ 37,968                      | \$ 37,968 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS         | \$ 9,763                       | \$ 9,763  |
| 0010-022E2360-0 JAIL-TRANSPORT                     | \$ 6,509                       | \$ 6,509  |

**ALLOCATION SUMMARY**

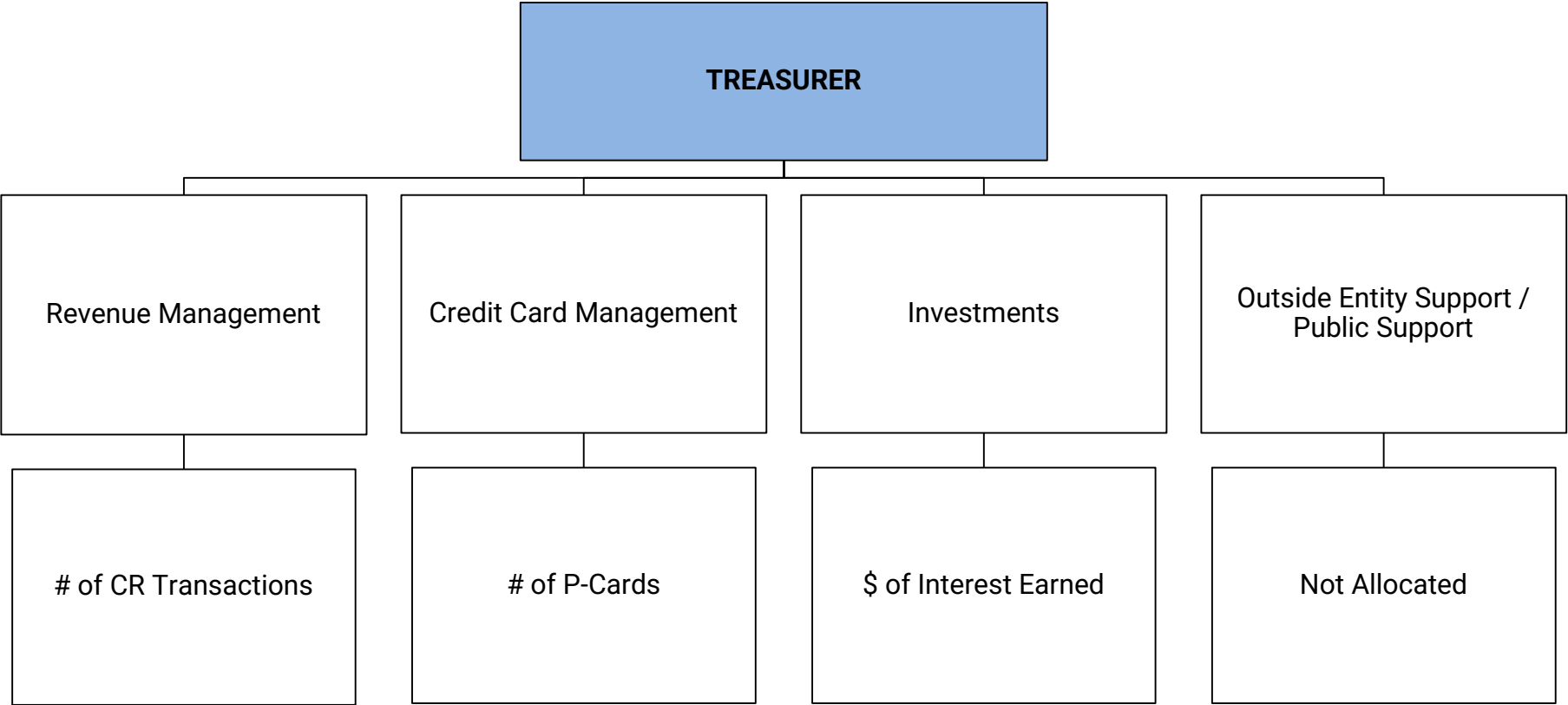
|                                                | <b>General<br/>Employee<br/>Support</b> | <b>Total</b>      |
|------------------------------------------------|-----------------------------------------|-------------------|
| <b>0010-00551810- HUMAN RESOURCES</b>          |                                         |                   |
| 0010-02352710-0 JUVENILE ADMIN                 | \$ 4,339                                | \$ 4,339          |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | \$ 15,187                               | \$ 15,187         |
| 0010-02352731-0 JUVENILE LEGAL GAL             | \$ -                                    | \$ -              |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | \$ -                                    | \$ -              |
| 0010-02352760-0 JUVENILE CUSTODY               | \$ 15,187                               | \$ 15,187         |
| 0010-05255430-0 ANIMAL SHELTER                 | \$ 4,437                                | \$ 4,437          |
| 0010-06056320-0 CORONER                        | \$ 3,797                                | \$ 3,797          |
| 1030-0-0 VETERANS                              | \$ 1,526                                | \$ 1,526          |
| 1040-0-0 SOCIAL SERVICES                       | \$ 4,697                                | \$ 4,697          |
| 1060-0-0 SW WASHINGTON FAIR                    | \$ 8,679                                | \$ 8,679          |
| 1070-0-0 COMMUNICATIONS - 911                  | \$ 24,951                               | \$ 24,951         |
| 1080-0-0 TREASURER'S O&M                       | \$ 1,182                                | \$ 1,182          |
| 1100-0-0 CD-MH-TC SALES TAX                    | \$ 10,676                               | \$ 10,676         |
| 1120-0-0 NOXIOUS WEED CONTROL                  | \$ 3,254                                | \$ 3,254          |
| 1160-0-0 PARKS & RECREATION                    | \$ -                                    | \$ -              |
| 1210-0-0 COMMUNITY DEVELOPMENT                 | \$ 20,611                               | \$ 20,611         |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC        | \$ 1,898                                | \$ 1,898          |
| 1410-0-0 COVID-19 RESPONSE                     | \$ -                                    | \$ -              |
| 1420-0-0 AMERICAN RESCUE PLAN ACT              | \$ 1,085                                | \$ 1,085          |
| 1520-0-0 ANIMAL SHELTER DONATIONS              | \$ 54                                   | \$ 54             |
| 1900-0-0 PUBLIC HEALTH                         | \$ 23,255                               | \$ 23,255         |
| 1980-0-0 TOURISM PROMOTION                     | \$ 217                                  | \$ 217            |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR          | \$ 2,115                                | \$ 2,115          |
| 3100-0-0 CAPITAL FACILITIES PLAN               | \$ -                                    | \$ -              |
| 3110-0-0 REET 1                                | \$ -                                    | \$ -              |
| 3120-0-0 REET 2                                | \$ -                                    | \$ -              |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION            | \$ -                                    | \$ -              |
| 5070-0-0 FACILITIES                            | \$ 21,696                               | \$ 21,696         |
| 5120-0-0 RISK MGMT GENERAL LIABILITY           | \$ 4,095                                | \$ 4,095          |
| 5200-0-0 RADIO SERVICES                        | \$ 2,170                                | \$ 2,170          |
| 5400-0-0 INFORMATION SERVICES                  | \$ 17,086                               | \$ 17,086         |
| <b>Total</b>                                   | <b>\$ 638,897</b>                       | <b>\$ 638,897</b> |

## 6 Treasurer

The Treasurer Department is responsible for the management of the County's revenue and investments. Additionally, the Treasurer's Department oversees the collection of County taxes. Finance's costs are allocated to Receiving Departments as follows:

- **Revenue Management** – represents support associated with processing payments to the County and collecting revenue. These costs have been allocated based on the number of cash receipt transactions per department.
- **Credit Card Management** – represents support associated with oversight of all credit cards issued to County departments. These costs have been allocated based on the number of P-Cards per department.
- **Investments** – represents support associated with managing the County's investment portfolio status. These costs have been allocated based on the dollar value of interest earned per department.
- **Outside Entity Support / Public Support** – represents costs associated with collecting taxes on the County's behalf and managing investments for School Districts and other non-county entities. Per OMB guidelines, these costs have not been allocated.

The chart on the following page illustrates the functions and measures used to allocate Treasurer costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.





**COSTS TO BE ALLOCATED**

| <b>0010-00651422- TREASURER</b>                    | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>        |
|----------------------------------------------------|-----------------------------|------------------------------|---------------------|
| <b>Functional Expenditures</b>                     | <b>\$ 1,043,688</b>         |                              | <b>\$ 1,043,688</b> |
| <b>Total Disallowed Costs</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Incoming Costs</b>                              |                             |                              |                     |
| 0010-00151160- BOCC                                | \$ 1,421                    | \$ 424                       | \$ 1,845            |
| 0010-00151423- BUDGET                              | \$ 1,946                    | \$ 61                        | \$ 2,008            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 15,653                   | \$ 729                       | \$ 16,381           |
| 0010-00551810- HUMAN RESOURCES                     | \$ 8,125                    | \$ 185                       | \$ 8,310            |
| 0010-00651422- TREASURER                           |                             | \$ 103,482                   | \$ 103,482          |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 7,195                     | \$ 7,195            |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 1,024                     | \$ 1,024            |
| <b>Total Incoming Costs</b>                        | <b>\$ 27,145</b>            | <b>\$ 113,100</b>            | <b>\$ 140,245</b>   |
| <b>Total Cost Adjustments</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 1,070,833</b>         | <b>\$ 113,100</b>            | <b>\$ 1,183,933</b> |

## 0010-00651422- TREASURER

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)        | Revenue Management  | Credit Card Management | Investments         | Outside Entity Support / Public Support |
|------------------------------------------|---------------------|---------------------|------------------------|---------------------|-----------------------------------------|
| <b>Personnel</b>                         |                     |                     |                        |                     |                                         |
| Salaries & Wages                         | \$ 591,660          | \$ 118,332          | \$ 59,166              | \$ 59,166           | \$ 354,996                              |
| Benefits                                 | \$ 205,832          | \$ 41,166           | \$ 20,583              | \$ 20,583           | \$ 123,499                              |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 797,492</b>   | <b>\$ 159,498</b>   | <b>\$ 79,749</b>       | <b>\$ 79,749</b>    | <b>\$ 478,495</b>                       |
| <b>Operating Services &amp; Supplies</b> |                     |                     |                        |                     |                                         |
| ISF                                      | \$ 118,654          | \$ 23,731           | \$ 11,865              | \$ 11,865           | \$ 71,192                               |
| Operating Expenditures                   | \$ 27,617           | \$ 5,523            | \$ 2,762               | \$ 2,762            | \$ 16,570                               |
| Professional Services                    | \$ 99,925           | \$ 19,985           | \$ 9,993               | \$ 9,993            | \$ 59,955                               |
| <b>Subtotal Operating Cost</b>           | <b>\$ 246,196</b>   | <b>\$ 49,239</b>    | <b>\$ 24,620</b>       | <b>\$ 24,620</b>    | <b>\$ 147,718</b>                       |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 1,043,688</b> | <b>\$ 208,738</b>   | <b>\$ 104,369</b>      | <b>\$ 104,369</b>   | <b>\$ 626,213</b>                       |
| <b>Disallowed Costs</b>                  |                     |                     |                        |                     |                                         |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>                             |
| <b>Cost Adjustments</b>                  |                     |                     |                        |                     |                                         |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>                             |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 1,043,688</b> | <b>\$ 208,738</b>   | <b>\$ 104,369</b>      | <b>\$ 104,369</b>   | <b>\$ 626,213</b>                       |
| <b>First Allocation</b>                  |                     |                     |                        |                     |                                         |
| Incoming - All Others                    | \$ 27,145           | \$ 5,429            | \$ 2,714               | \$ 2,714            | \$ 16,287                               |
| Reallocate Admin Costs                   | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                                    |
| Unallocated Costs                        | \$ (642,500)        | \$ -                | \$ -                   | \$ -                | \$ (642,500)                            |
| <b>Subtotal of First Allocation</b>      | <b>\$ 428,333</b>   | <b>\$ 214,167</b>   | <b>\$ 107,083</b>      | <b>\$ 107,083</b>   | <b>\$ -</b>                             |
| <b>Second Allocation</b>                 |                     |                     |                        |                     |                                         |
| Incoming - All Others                    | \$ 113,100          | \$ 22,620           | \$ 11,310              | \$ 11,310           | \$ 67,860                               |
| Reallocate Admin Costs                   | \$ -                | \$ -                | \$ -                   | \$ -                | \$ -                                    |
| Unallocated Costs                        | \$ (67,860)         | \$ -                | \$ -                   | \$ -                | \$ (67,860)                             |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 45,240</b>    | <b>\$ 22,620.00</b> | <b>\$ 11,310.00</b>    | <b>\$ 11,310.00</b> | <b>\$ -</b>                             |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 473,573</b>   | <b>\$ 236,787</b>   | <b>\$ 118,393</b>      | <b>\$ 118,393</b>   | <b>\$ -</b>                             |

## 0010-00651422- TREASURER

## ALLOCATION DETAIL

|                                              | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|----------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| <b>Revenue Management</b>                    |                     |                      |                     |                     |                      |                   |
| 0010-00151160- BOCC                          | 17.00               | 0.279%               | \$ 597              | \$ 597              |                      | \$ 597            |
| 0010-00251310- AUDITOR ADMINISTRATION        | 333.00              | 5.461%               | \$ 11,695           | \$ 11,695           |                      | \$ 11,695         |
| 0010-00551810- HUMAN RESOURCES               | 3.00                | 0.049%               | \$ 105              | \$ 105              |                      | \$ 105            |
| 0010-00651422- TREASURER                     | 136.00              | 2.230%               | \$ 4,776            | \$ 4,776            |                      | \$ 4,776          |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN    | 33.00               | 0.541%               | \$ 1,159            | \$ 1,159            | \$ 133               | \$ 1,292          |
| 0010-00451424-0 ASSESSOR                     | 25.00               | 0.410%               | \$ 878              | \$ 878              | \$ 101               | \$ 979            |
| 0010-006B1422-0 TREASURER INVESTMENT POOL    | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-00751230-0 CLERK                        | 13.00               | 0.213%               | \$ 457              | \$ 457              | \$ 52                | \$ 509            |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-01351890-0 CENTRAL SERVICES             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021A2110-0 SHERIFF-ADMIN                | 685.00              | 11.233%              | \$ 24,058           | \$ 24,058           | \$ 2,762             | \$ 26,820         |
| 0010-02352710-0 JUVENILE ADMIN               | 40.00               | 0.656%               | \$ 1,405            | \$ 1,405            | \$ 161               | \$ 1,566          |
| 0010-05255430-0 ANIMAL SHELTER               | 452.00              | 7.412%               | \$ 15,875           | \$ 15,875           | \$ 1,823             | \$ 17,697         |
| 1060-0-0 SW WASHINGTON FAIR                  | 642.00              | 10.528%              | \$ 22,548           | \$ 22,548           | \$ 2,589             | \$ 25,137         |
| 1070-0-0 COMMUNICATIONS - 911                | 50.00               | 0.820%               | \$ 1,756            | \$ 1,756            | \$ 202               | \$ 1,958          |
| 1120-0-0 NOXIOUS WEED CONTROL                | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1170-0-0 ROADS                               | 138.00              | 2.263%               | \$ 4,847            | \$ 4,847            | \$ 557               | \$ 5,403          |
| 1210-0-0 COMMUNITY DEVELOPMENT               | 274.00              | 4.493%               | \$ 9,623            | \$ 9,623            | \$ 1,105             | \$ 10,728         |
| 1900-0-0 PUBLIC HEALTH                       | 1,059.00            | 17.366%              | \$ 37,193           | \$ 37,193           | \$ 4,271             | \$ 41,464         |
| 4010-0-0 SOLID WASTE                         | 9.00                | 0.148%               | \$ 316              | \$ 316              | \$ 36                | \$ 352            |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1        | 1,088.00            | 17.842%              | \$ 38,211           | \$ 38,211           | \$ 4,388             | \$ 42,599         |
| 5070-0-0 FACILITIES                          | 42.00               | 0.689%               | \$ 1,475            | \$ 1,475            | \$ 169               | \$ 1,644          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY         | 40.00               | 0.656%               | \$ 1,405            | \$ 1,405            | \$ 161               | \$ 1,566          |
| 5400-0-0 INFORMATION SERVICES                | 36.00               | 0.590%               | \$ 1,264            | \$ 1,264            | \$ 145               | \$ 1,410          |
| <b>Total</b>                                 | <b>6,098.00</b>     | <b>100.000%</b>      | <b>\$ 214,167</b>   | <b>\$ 214,167</b>   | <b>\$ 22,620</b>     | <b>\$ 236,787</b> |

Allocation Basis:

# of CR Transactions

Source of Allocation:

FY 2024 Transactions

## 0010-00651422- TREASURER

## ALLOCATION DETAIL

|                                                | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| <b>Credit Card Management</b>                  |                     |                      |                     |                     |                      |                   |
| 0010-00151160- BOCC                            | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            |                      | \$ 2,142          |
| 0010-00251310- AUDITOR ADMINISTRATION          | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            |                      | \$ 2,142          |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN      | 2.00                | 4.000%               | \$ 4,283            | \$ 4,283            | \$ 481               | \$ 4,765          |
| 0010-01551310- COUNTY ADMINISTRATION           | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-00451424-0 ASSESSOR                       | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 0010-00851221-0 SUPERIOR COURT                 | 2.00                | 4.000%               | \$ 4,283            | \$ 4,283            | \$ 481               | \$ 4,765          |
| 0010-00951240-0 DISTRICT COURT                 | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 0010-021A2110-0 SHERIFF-ADMIN                  | 13.00               | 26.000%              | \$ 27,842           | \$ 27,842           | \$ 3,128             | \$ 30,970         |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 0010-02352710-0 JUVENILE ADMIN                 | 5.00                | 10.000%              | \$ 10,708           | \$ 10,708           | \$ 1,203             | \$ 11,912         |
| 0010-06056320-0 CORONER                        | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 1010-0-0 EMERGENCY MANAGEMENT                  | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 1060-0-0 SW WASHINGTON FAIR                    | 3.00                | 6.000%               | \$ 6,425            | \$ 6,425            | \$ 722               | \$ 7,147          |
| 1070-0-0 COMMUNICATIONS - 911                  | 3.00                | 6.000%               | \$ 6,425            | \$ 6,425            | \$ 722               | \$ 7,147          |
| 1170-0-0 ROADS                                 | 4.00                | 8.000%               | \$ 8,567            | \$ 8,567            | \$ 963               | \$ 9,529          |
| 1210-0-0 COMMUNITY DEVELOPMENT                 | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 1900-0-0 PUBLIC HEALTH                         | 2.00                | 4.000%               | \$ 4,283            | \$ 4,283            | \$ 481               | \$ 4,765          |
| 4010-0-0 SOLID WASTE                           | 2.00                | 4.000%               | \$ 4,283            | \$ 4,283            | \$ 481               | \$ 4,765          |
| 5070-0-0 FACILITIES                            | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY           | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| 5200-0-0 RADIO SERVICES                        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5400-0-0 INFORMATION SERVICES                  | 1.00                | 2.000%               | \$ 2,142            | \$ 2,142            | \$ 241               | \$ 2,382          |
| <b>Total</b>                                   | <b>50.00</b>        | <b>100.000%</b>      | <b>\$ 107,083</b>   | <b>\$ 107,083</b>   | <b>\$ 11,310</b>     | <b>\$ 118,393</b> |

Allocation Basis:

# of P Cards

Source of Allocation:

FY 2024 US Bank P-Card Report

## 0010-00651422- TREASURER

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| <b>Investments</b>                                 |                     |                      |                     |                     |                      |           |
| 0010-00151160- BOCC                                | -                   | 0.000%               | \$ -                | \$ -                |                      | \$ -      |
| 0010-00151423- BUDGET                              | -                   | 0.000%               | \$ -                | \$ -                |                      | \$ -      |
| 0010-00251310- AUDITOR ADMINISTRATION              | -                   | 0.000%               | \$ -                | \$ -                |                      | \$ -      |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | -                   | 0.000%               | \$ -                | \$ -                |                      | \$ -      |
| 0010-00551810- HUMAN RESOURCES                     | -                   | 0.000%               | \$ -                | \$ -                |                      | \$ -      |
| 0010-00651422- TREASURER                           | 3,723,716.33        | 92.177%              | \$ 98,706           | \$ 98,706           |                      | \$ 98,706 |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01551310- COUNTY ADMINISTRATION               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00251430-0 AUDITOR RECORDING                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00251481-0 AUDITOR LICENSING                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00351440-0 ELECTIONS                          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00451424-0 ASSESSOR                           | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-006B1422-0 TREASURER INVESTMENT POOL          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00751230-0 CLERK                              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00851221-0 SUPERIOR COURT                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-00951240-0 DISTRICT COURT                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-010D1535-0 PROSECUTING ATTY CRIMINAL          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01251900-0 SELF INSURANCE ADMIN               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-012S1900-0 SAFETY PROGRAM                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01351890-0 CENTRAL SERVICES                   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | 2,307.23            | 0.057%               | \$ 61               | \$ 61               | \$ 83                | \$ 144    |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014B1240-0 TRIAL COURT IMPROV-DISTRICT CT     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-01651830-0 COURT SECURITY                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02052110-0 CIVIL SERVICE                      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |

## 0010-00651422- TREASURER

## ALLOCATION DETAIL

|                                                | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 0010-021A2110-0 SHERIFF-ADMIN                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021C2121-0 SHERIFF-INVESTIGATION          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM       | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021F2122-0 SHERIFF-PATROL                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021J2110-0 SHERIFF-PURCHASING             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021L2123-0 SHERIFF-RESERVES               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-021N2140-0 SHERIFF-TRAINING               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-022A2310-0 JAIL-ADMIN                     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-022B2391-0 JAIL-KITCHEN                   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-022C2360-0 JAIL-PRISONER CARE             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-022E2360-0 JAIL-TRANSPORT                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-022F2340-0 JAIL-TRAINING                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02351595-0 JUVENILE INDIGENT DEFENSE      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02352710-0 JUVENILE ADMIN                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02352731-0 JUVENILE LEGAL GAL             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02352741-0 JUVENILE BECCA GRANT FUNDING   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-02352760-0 JUVENILE CUSTODY               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-05255430-0 ANIMAL SHELTER                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-05355860-0 BOUNDARY REVIEW BOARD          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-06056320-0 CORONER                        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-06056510-0 CORONER INDIGENT BURIALS       | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-07057121-0 WSU EXTENSION                  | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-08051424-0 BOARD OF EQUALIZATION          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 0010-08251423-0 STATE EXAMINER                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1030-0-0 VETERANS                              | 44,833.33           | 1.110%               | \$ 1,188            | \$ 1,188            | \$ 1,604             | \$ 2,793          |
| 1060-0-0 SW WASHINGTON FAIR                    | 4,313.10            | 0.107%               | \$ 114              | \$ 114              | \$ 154               | \$ 269            |
| 1580-0-0 ELECTION RESERVE                      | 6,194.78            | 0.153%               | \$ 164              | \$ 164              | \$ 222               | \$ 386            |
| 5160-0-0 RISK MGMT LEOFF 1                     | 246,046.17          | 6.091%               | \$ 6,522            | \$ 6,522            | \$ 8,805             | \$ 15,327         |
| <b>Total</b>                                   | <b>4,039,762.82</b> | <b>100.000%</b>      | <b>\$ 107,083</b>   | <b>\$ 107,083</b>   | <b>\$ 11,310</b>     | <b>\$ 118,393</b> |

Allocation Basis:

\$ of Interest Earned

Source of Allocation:

FY 2024 Treasurer Investment Interest

**ALLOCATION SUMMARY**

|                                                    | Revenue<br>Management | Credit Card<br>Management | Investments | Total      |
|----------------------------------------------------|-----------------------|---------------------------|-------------|------------|
| <b>0010-00651422- TREASURER</b>                    |                       |                           |             |            |
| 0010-00151160- BOCC                                | \$ 597                | \$ 2,142                  | \$ -        | \$ 2,739   |
| 0010-00151423- BUDGET                              | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00251310- AUDITOR ADMINISTRATION              | \$ 11,695             | \$ 2,142                  | \$ -        | \$ 13,837  |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00551810- HUMAN RESOURCES                     | \$ 105                | \$ 2,142                  | \$ -        | \$ 2,247   |
| 0010-00651422- TREASURER                           | \$ 4,776              | \$ -                      | \$ 98,706   | \$ 103,482 |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | \$ 1,292              | \$ 4,765                  | \$ -        | \$ 6,057   |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-01551310- COUNTY ADMINISTRATION               | \$ 274                | \$ -                      | \$ -        | \$ 274     |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00251430-0 AUDITOR RECORDING                  | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00251481-0 AUDITOR LICENSING                  | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00351440-0 ELECTIONS                          | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00451424-0 ASSESSOR                           | \$ 979                | \$ 2,382                  | \$ -        | \$ 3,361   |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-006B1422-0 TREASURER INVESTMENT POOL          | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00751230-0 CLERK                              | \$ 509                | \$ -                      | \$ -        | \$ 509     |
| 0010-00851221-0 SUPERIOR COURT                     | \$ 2,114              | \$ 4,765                  | \$ -        | \$ 6,879   |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-00951240-0 DISTRICT COURT                     | \$ 822                | \$ 2,382                  | \$ -        | \$ 3,205   |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-01251900-0 SELF INSURANCE ADMIN               | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-012S1900-0 SAFETY PROGRAM                     | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-01351890-0 CENTRAL SERVICES                   | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | \$ -                  | \$ -                      | \$ 144      | \$ 144     |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | \$ -                  | \$ -                      | \$ -        | \$ -       |
| 0010-014B1240-0 TRIAL COURT IMPROV-DISTRICT CT     | \$ -                  | \$ -                      | \$ -        | \$ -       |

**ALLOCATION SUMMARY**

| <b>0010-00651422- TREASURER</b>                | <b>Revenue<br/>Management</b> | <b>Credit Card<br/>Management</b> | <b>Investments</b> | <b>Total</b> |
|------------------------------------------------|-------------------------------|-----------------------------------|--------------------|--------------|
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-01651830-0 COURT SECURITY                 | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-02052110-0 CIVIL SERVICE                  | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021A2110-0 SHERIFF-ADMIN                  | \$ 26,820                     | \$ 30,970                         | \$ -               | \$ 57,790    |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE | \$ -                          | \$ 2,382                          | \$ -               | \$ 2,382.30  |
| 0010-021C2121-0 SHERIFF-INVESTIGATION          | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM       | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL        | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021F2122-0 SHERIFF-PATROL                 | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE        | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021J2110-0 SHERIFF-PURCHASING             | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021L2123-0 SHERIFF-RESERVES               | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-021N2140-0 SHERIFF-TRAINING               | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-022A2310-0 JAIL-ADMIN                     | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-022B2391-0 JAIL-KITCHEN                   | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-022C2360-0 JAIL-PRISONER CARE             | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-022E2360-0 JAIL-TRANSPORT                 | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-022F2340-0 JAIL-TRAINING                  | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-02351595-0 JUVENILE INDIGENT DEFENSE      | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-02352710-0 JUVENILE ADMIN                 | \$ 1,566                      | \$ 11,912                         | \$ -               | \$ 13,478    |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-02352731-0 JUVENILE LEGAL GAL             | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | \$ -                          | \$ -                              | \$ -               | \$ -         |
| 0010-02352741-0 JUVENILE BECCA GRANT FUNDING   | \$ -                          | \$ -                              | \$ -               | \$ -         |



**ALLOCATION SUMMARY**

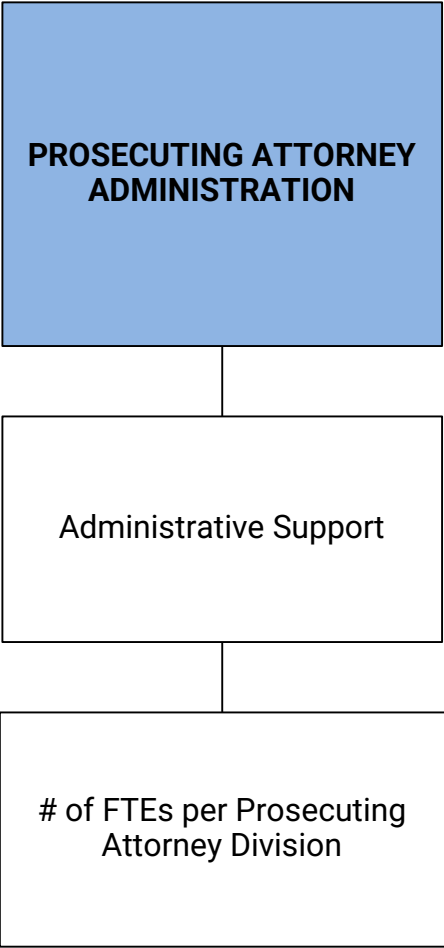
| <b>0010-00651422- TREASURER</b>          | <b>Revenue<br/>Management</b> | <b>Credit Card<br/>Management</b> | <b>Investments</b> | <b>Total</b>      |
|------------------------------------------|-------------------------------|-----------------------------------|--------------------|-------------------|
| 0010-02352760-0 JUVENILE CUSTODY         | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 0010-05255430-0 ANIMAL SHELTER           | \$ 17,697                     | \$ -                              | \$ -               | \$ 17,697         |
| 0010-05355860-0 BOUNDARY REVIEW BOARD    | \$ 78                         | \$ -                              | \$ -               | \$ 78             |
| 0010-06056320-0 CORONER                  | \$ -                          | \$ 2,382                          | \$ -               | \$ 2,382          |
| 0010-06056510-0 CORONER INDIGENT BURIALS | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 0010-07057121-0 WSU EXTENSION            | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 0010-08051424-0 BOARD OF EQUALIZATION    | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 0010-08251423-0 STATE EXAMINER           | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 1010-0-0 EMERGENCY MANAGEMENT            | \$ 587                        | \$ 2,382                          | \$ -               | \$ 2,970          |
| 1030-0-0 VETERANS                        | \$ -                          | \$ -                              | \$ 2,793           | \$ 2,793          |
| 1060-0-0 SW WASHINGTON FAIR              | \$ 25,137                     | \$ 7,147                          | \$ 269             | \$ 32,552         |
| 1070-0-0 COMMUNICATIONS - 911            | \$ 1,958                      | \$ 7,147                          | \$ -               | \$ 9,105          |
| 1120-0-0 NOXIOUS WEED CONTROL            | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 1170-0-0 ROADS                           | \$ 5,403                      | \$ 9,529                          | \$ -               | \$ 14,932         |
| 1210-0-0 COMMUNITY DEVELOPMENT           | \$ 10,728                     | \$ 2,382                          | \$ -               | \$ 13,110         |
| 1580-0-0 ELECTION RESERVE                | \$ -                          | \$ -                              | \$ 386             | \$ 386            |
| 1900-0-0 PUBLIC HEALTH                   | \$ 41,464                     | \$ 4,765                          | \$ -               | \$ 46,228         |
| 4010-0-0 SOLID WASTE                     | \$ 352                        | \$ 4,765                          | \$ -               | \$ 5,117          |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1    | \$ 42,599                     | \$ -                              | \$ -               | \$ 42,599         |
| 5070-0-0 FACILITIES                      | \$ 1,644                      | \$ 2,382                          | \$ -               | \$ 4,027          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY     | \$ 1,566                      | \$ 2,382                          | \$ -               | \$ 3,948          |
| 5160-0-0 RISK MGMT LEOFF 1               | \$ -                          | \$ -                              | \$ 15,327          | \$ 15,327         |
| 5200-0-0 RADIO SERVICES                  | \$ -                          | \$ -                              | \$ -               | \$ -              |
| 5400-0-0 INFORMATION SERVICES            | \$ 1,410                      | \$ 2,382                          | \$ -               | \$ 3,792          |
| <b>Total</b>                             | <b>\$ 236,787</b>             | <b>\$ 118,393</b>                 | <b>\$ 118,393</b>  | <b>\$ 473,573</b> |

## 7 Prosecuting Attorney Administration

The Prosecuting Attorney Administration Division is responsible for the administrative oversight and management of the entire Prosecuting Attorney Department and its staff. Prosecuting Attorney Administration Division's costs are allocated to Receiving Departments as follows:

- **Administrative Support** – represents support associated with management of all Prosecuting Attorney divisions and associated staff. These costs have been allocated based on the number of full-time (FTEs) employees per Prosecuting Attorney division.

The chart on the following page illustrates the functions and measures used to allocate Prosecuting Attorney Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



**COSTS TO BE ALLOCATED**

|                                                    | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>        |
|----------------------------------------------------|-----------------------------|------------------------------|---------------------|
| <b>0010-010A1535- PROSECUTING ATTORNEY ADMIN</b>   |                             |                              |                     |
| <b>Functional Expenditures</b>                     | <b>\$ 1,025,138</b>         |                              | <b>\$ 1,025,138</b> |
| <b>Total Deductions</b>                            | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Incoming Costs</b>                              |                             |                              |                     |
| 0010-00151423- BUDGET                              | \$ 1,556                    | \$ 49                        | \$ 1,605            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 22,420                   | \$ 1,043                     | \$ 23,463           |
| 0010-00551810- HUMAN RESOURCES                     | \$ 2,917                    | \$ 66                        | \$ 2,983            |
| 0010-00651422- TREASURER                           | \$ 5,442                    | \$ 614                       | \$ 6,057            |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) |                             | \$ 2,583                     | \$ 2,583            |
| 0010-01551310- COUNTY ADMINISTRATION               |                             | \$ 503                       | \$ 503              |
| <b>Total Incoming Costs</b>                        | <b>\$ 32,334</b>            | <b>\$ 4,859</b>              | <b>\$ 37,193</b>    |
| <b>Total Cost Adjustments</b>                      | <b>\$ -</b>                 |                              | <b>\$ -</b>         |
| <b>Total Costs to be Allocated</b>                 | <b>\$ 1,057,472</b>         | <b>\$ 4,859</b>              | <b>\$ 1,062,331</b> |

## 0010-010A1535- PROSECUTING ATTORNEY ADMIN

## EXPENSE DETAIL

| Expense Type                             |           | Expense (\$)     | Administrative Support |
|------------------------------------------|-----------|------------------|------------------------|
| <b>Personnel</b>                         |           |                  |                        |
| Salaries & Wages                         | \$        | 335,630          | \$ 335,630             |
| Benefits                                 | \$        | 100,893          | \$ 100,893             |
| <b>Subtotal Personnel Cost</b>           | <b>\$</b> | <b>436,523</b>   | <b>\$ 436,523</b>      |
| <b>Operating Services &amp; Supplies</b> |           |                  |                        |
| ISF                                      | \$        | 285,843          | \$ 285,843             |
| Operating Expenditures                   | \$        | 146,305          | \$ 146,305             |
| Professional Services                    | \$        | 156,467          | \$ 156,467             |
| <b>Subtotal Operating Cost</b>           | <b>\$</b> | <b>588,615</b>   | <b>\$ 588,615</b>      |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$</b> | <b>1,025,138</b> | <b>\$ 1,025,138</b>    |
| <b>Disallowed Costs</b>                  |           |                  |                        |
| <b>Subtotal Disallowed Costs</b>         | <b>\$</b> | <b>-</b>         | <b>\$ -</b>            |
| <b>Cost Adjustments</b>                  |           |                  |                        |
| <b>Subtotal Cost Adjustments</b>         | <b>\$</b> | <b>-</b>         | <b>\$ -</b>            |
| <b>FUNCTIONAL COST</b>                   | <b>\$</b> | <b>1,025,138</b> | <b>\$ 1,025,138</b>    |
| <b>First Allocation</b>                  |           |                  |                        |
| Incoming - All Others                    | \$        | 32,334           | \$ 32,334              |
| Reallocate Admin Costs                   | \$        | -                | \$ -                   |
| Unallocated Costs                        | \$        | -                | \$ -                   |
| <b>Subtotal of First Allocation</b>      | <b>\$</b> | <b>1,057,472</b> | <b>\$ 1,057,472</b>    |
| <b>Second Allocation</b>                 |           |                  |                        |
| Incoming - All Others                    | \$        | 4,859            | \$ 4,859               |
| Reallocate Admin Costs                   | \$        | -                | \$ -                   |
| Unallocated Costs                        | \$        | -                | \$ -                   |
| <b>Subtotal of Second Allocation</b>     | <b>\$</b> | <b>4,859</b>     | <b>\$ 4,859</b>        |
| <b>TOTAL ALLOCATED</b>                   | <b>\$</b> | <b>1,062,331</b> | <b>\$ 1,062,331</b>    |

0010-010A1535- PROSECUTING ATTORNEY ADMIN

ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total        |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|--------------|
| Administrative Support                             |                     |                      |                     |                     |                      |              |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 4.20                | 19.134%              | \$ 202,341          | \$ 202,341          | \$ 930               | \$ 203,271   |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 1.00                | 4.556%               | \$ 48,176           | \$ 48,176           | \$ 221               | \$ 48,398    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 2.00                | 9.112%               | \$ 96,353           | \$ 96,353           | \$ 443               | \$ 96,796    |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 14.75               | 67.198%              | \$ 710,602          | \$ 710,602          | \$ 3,265             | \$ 713,867   |
| Total                                              | 21.95               | 100.000%             | \$ 1,057,472        | \$ 1,057,472        | \$ 4,859             | \$ 1,062,331 |

Allocation Basis: # of FTE per Prosecuting Attorney Org

Source of Allocation: FY 2024 Staffing

ALLOCATION SUMMARY

| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | Administrative<br>Support | Total        |
|----------------------------------------------------|---------------------------|--------------|
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 203,271                | \$ 203,271   |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | \$ 48,398                 | \$ 48,398    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | \$ 96,796                 | \$ 96,796    |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | \$ 713,867                | \$ 713,867   |
| Total                                              | \$ 1,062,331              | \$ 1,062,331 |

## 8 Prosecuting Attorney (Civil Advice)

The Prosecuting Attorney – Civil Advice Division is responsible for providing general counsel to the BOCC, County staff, boards, commissions, and committees. Prosecuting Attorney – Civil Advice Division's costs are allocated to Receiving Departments as follows:

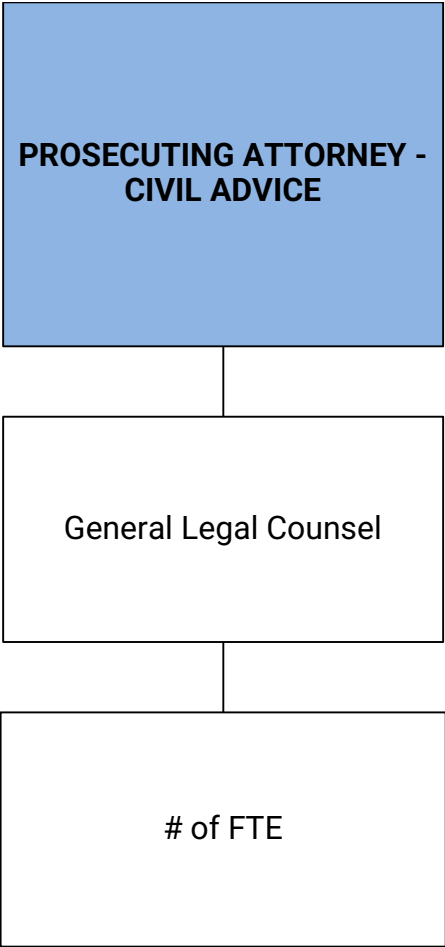
- **General Legal Counsel** – represents costs associated with providing general legal advice and support to County departments. These costs have been allocated based on the number of full-time (FTEs) employees<sup>1</sup> per department.

The chart on the following page illustrates the functions and measures used to allocate Civil Advice costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

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<sup>1</sup> The FTEs associated with the Board of County Commissioners have been weighted at a higher rate (5x) to reflect the additional staff time needed to advise the commissioners on County policies and the attendance at executive sessions.





**COSTS TO BE ALLOCATED**

|                                                           | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>      |
|-----------------------------------------------------------|-----------------------------|------------------------------|-------------------|
| <b>0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)</b> |                             |                              |                   |
| <b>Departmental Expenditures</b>                          | <b>\$ 364,554</b>           |                              | <b>\$ 364,554</b> |
| <b>Total Disallowed Costs</b>                             | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Incoming Costs</b>                                     |                             |                              |                   |
| 0010-00151423- BUDGET                                     | \$ 760                      | \$ 24                        | \$ 784            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES                 | \$ 2,112                    | \$ 97                        | \$ 2,209          |
| 0010-00551810- HUMAN RESOURCES                            | \$ 4,455                    | \$ 101                       | \$ 4,556          |
| 0010-00651422- TREASURER                                  | \$ -                        | \$ -                         | \$ -              |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN                 | \$ 202,341                  | \$ 930                       | \$ 203,271        |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)        |                             | \$ 3,945                     | \$ 3,945          |
| 0010-01551310- COUNTY ADMINISTRATION                      |                             | \$ 513                       | \$ 513            |
| <b>Total Incoming Costs</b>                               | <b>\$ 209,667</b>           | <b>\$ 5,610</b>              | <b>\$ 215,277</b> |
| <b>Total Cost Adjustments</b>                             | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Total Costs to be Allocated</b>                        | <b>\$ 574,221</b>           | <b>\$ 5,610</b>              | <b>\$ 579,831</b> |

**0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)****EXPENSE DETAIL**

| Expense Type                             | Expense (\$)      | General Legal Counsel |
|------------------------------------------|-------------------|-----------------------|
| <b>Personnel</b>                         |                   |                       |
| Salaries & Wages                         | \$ 263,431        | \$ 263,431            |
| Benefits                                 | \$ 97,599         | \$ 97,599             |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 361,030</b> | <b>\$ 361,030</b>     |
| <b>Operating Services &amp; Supplies</b> |                   |                       |
| ISF                                      | \$ 3,524          | \$ 3,524              |
| Operating Expenditures                   | \$ -              | \$ -                  |
| Professional Services                    | \$ -              | \$ -                  |
| <b>Subtotal Operating Cost</b>           | <b>\$ 3,524</b>   | <b>\$ 3,524</b>       |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 364,554</b> | <b>\$ 364,554</b>     |
| <b>Disallowed Costs</b>                  |                   |                       |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>       | <b>\$ -</b>           |
| <b>Cost Adjustments</b>                  |                   |                       |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>       | <b>\$ -</b>           |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 364,554</b> | <b>\$ 364,554</b>     |
| <b>First Allocation</b>                  |                   |                       |
| Incoming - All Others                    | \$ 209,667        | \$ 209,667            |
| Reallocate Admin Costs                   | \$ -              | \$ -                  |
| Unallocated Costs                        | \$ -              | \$ -                  |
| <b>Subtotal of First Allocation</b>      | <b>\$ 574,221</b> | <b>\$ 574,221</b>     |
| <b>Second Allocation</b>                 |                   |                       |
| Incoming - All Others                    | \$ 5,610          | \$ 5,610              |
| Reallocate Admin Costs                   | \$ -              | \$ -                  |
| Unallocated Costs                        | \$ -              | \$ -                  |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 5,610</b>   | <b>\$ 5,609.85</b>    |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 579,831</b> | <b>\$ 579,831</b>     |

## 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| <b>General Legal Counsel</b>                       |                     |                      |                     |                     |                      |           |
| 0010-00151160- BOCC                                | 27.50               | 4.498%               | \$ 25,829           | \$ 25,829           |                      | \$ 25,829 |
| 0010-00151423- BUDGET                              | 1.55                | 0.254%               | \$ 1,456            | \$ 1,456            |                      | \$ 1,456  |
| 0010-00251310- AUDITOR ADMINISTRATION              | 2.00                | 0.327%               | \$ 1,878            | \$ 1,878            |                      | \$ 1,878  |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 6.00                | 0.981%               | \$ 5,635            | \$ 5,635            |                      | \$ 5,635  |
| 0010-00551810- HUMAN RESOURCES                     | 4.00                | 0.654%               | \$ 3,757            | \$ 3,757            |                      | \$ 3,757  |
| 0010-00651422- TREASURER                           | 7.66                | 1.253%               | \$ 7,195            | \$ 7,195            |                      | \$ 7,195  |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 2.75                | 0.450%               | \$ 2,583            | \$ 2,583            |                      | \$ 2,583  |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 4.20                | 0.687%               | \$ 3,945            | \$ 3,945            |                      | \$ 3,945  |
| 0010-01551310- COUNTY ADMINISTRATION               | 1.50                | 0.245%               | \$ 1,409            | \$ 1,409            | \$ 15                | \$ 1,424  |
| 0010-00251430-0 AUDITOR RECORDING                  | 2.00                | 0.327%               | \$ 1,878            | \$ 1,878            | \$ 20                | \$ 1,899  |
| 0010-00251481-0 AUDITOR LICENSING                  | 4.00                | 0.654%               | \$ 3,757            | \$ 3,757            | \$ 40                | \$ 3,797  |
| 0010-00351440-0 ELECTIONS                          | 2.00                | 0.327%               | \$ 1,878            | \$ 1,878            | \$ 20                | \$ 1,899  |
| 0010-00451424-0 ASSESSOR                           | 19.00               | 3.108%               | \$ 17,846           | \$ 17,846           | \$ 192               | \$ 18,037 |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 1.00                | 0.164%               | \$ 939              | \$ 939              | \$ 10                | \$ 949    |
| 0010-00751230-0 CLERK                              | 15.00               | 2.454%               | \$ 14,089           | \$ 14,089           | \$ 151               | \$ 14,240 |
| 0010-00851221-0 SUPERIOR COURT                     | 8.54                | 1.397%               | \$ 8,021            | \$ 8,021            | \$ 86                | \$ 8,107  |
| 0010-00951240-0 DISTRICT COURT                     | 15.64               | 2.558%               | \$ 14,690           | \$ 14,690           | \$ 158               | \$ 14,848 |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 1.00                | 0.164%               | \$ 939              | \$ 939              | \$ 10                | \$ 949    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 2.00                | 0.327%               | \$ 1,878            | \$ 1,878            | \$ 20                | \$ 1,899  |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 14.75               | 2.413%               | \$ 13,854           | \$ 13,854           | \$ 149               | \$ 14,003 |
| 0010-01251900-0 SELF INSURANCE ADMIN               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 8.00                | 1.309%               | \$ 7,514            | \$ 7,514            | \$ 81                | \$ 7,595  |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 3.00                | 0.491%               | \$ 2,818            | \$ 2,818            | \$ 30                | \$ 2,848  |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | 6.00                | 0.981%               | \$ 5,635            | \$ 5,635            | \$ 61                | \$ 5,696  |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 1.00                | 0.164%               | \$ 939              | \$ 939              | \$ 10                | \$ 949    |
| 0010-021F2122-0 SHERIFF-PATROL                     | 19.00               | 3.108%               | \$ 17,846           | \$ 17,846           | \$ 192               | \$ 18,037 |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM              | 2.00                | 0.327%               | \$ 1,878            | \$ 1,878            | \$ 20                | \$ 1,899  |
| 0010-021J2110-0 SHERIFF-PURCHASING                 | 1.00                | 0.164%               | \$ 939              | \$ 939              | \$ 10                | \$ 949    |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS        | 9.00                | 1.472%               | \$ 8,453            | \$ 8,453            | \$ 91                | \$ 8,544  |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING           | 10.00               | 1.636%               | \$ 9,392            | \$ 9,392            | \$ 101               | \$ 9,493  |
| 0010-022A2310-0 JAIL-ADMIN                         | 5.00                | 0.818%               | \$ 4,696            | \$ 4,696            | \$ 50                | \$ 4,747  |
| 0010-022C2360-0 JAIL-PRISONER CARE                 | 35.00               | 5.725%               | \$ 32,873           | \$ 32,873           | \$ 353               | \$ 33,227 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS         | 9.00                | 1.472%               | \$ 8,453            | \$ 8,453            | \$ 91                | \$ 8,544  |
| 0010-022E2360-0 JAIL-TRANSPORT                     | 6.00                | 0.981%               | \$ 5,635            | \$ 5,635            | \$ 61                | \$ 5,696  |
| 0010-02352710-0 JUVENILE ADMIN                     | 4.00                | 0.654%               | \$ 3,757            | \$ 3,757            | \$ 40                | \$ 3,797  |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE)     | 14.00               | 2.290%               | \$ 13,149           | \$ 13,149           | \$ 141               | \$ 13,291 |
| 0010-02352731-0 JUVENILE LEGAL GAL                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY                   | 14.00               | 2.290%               | \$ 13,149           | \$ 13,149           | \$ 141               | \$ 13,291 |
| 0010-05255430-0 ANIMAL SHELTER                     | 4.09                | 0.669%               | \$ 3,841            | \$ 3,841            | \$ 41                | \$ 3,883  |
| 0010-06056320-0 CORONER                            | 3.50                | 0.572%               | \$ 3,287            | \$ 3,287            | \$ 35                | \$ 3,323  |
| 1030-0-0 VETERANS                                  | 1.41                | 0.230%               | \$ 1,322            | \$ 1,322            | \$ 14                | \$ 1,336  |

## 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)

## ALLOCATION DETAIL

|                                         | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|-----------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1040-0-0 SOCIAL SERVICES                | 4.33                | 0.708%               | \$ 4,067            | \$ 4,067            | \$ 44                | \$ 4,111          |
| 1060-0-0 SW WASHINGTON FAIR             | 8.00                | 1.309%               | \$ 7,514            | \$ 7,514            | \$ 81                | \$ 7,595          |
| 1070-0-0 COMMUNICATIONS - 911           | 23.00               | 3.762%               | \$ 21,602           | \$ 21,602           | \$ 232               | \$ 21,835         |
| 1080-0-0 TREASURER'S O&M                | 1.09                | 0.178%               | \$ 1,024            | \$ 1,024            | \$ 11                | \$ 1,035          |
| 1100-0-0 CD-MH-TC SALES TAX             | 9.84                | 1.610%               | \$ 9,243            | \$ 9,243            | \$ 99                | \$ 9,342          |
| 1120-0-0 NOXIOUS WEED CONTROL           | 3.00                | 0.491%               | \$ 2,818            | \$ 2,818            | \$ 30                | \$ 2,848          |
| 1160-0-0 PARKS & RECREATION             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1210-0-0 COMMUNITY DEVELOPMENT          | 19.00               | 3.108%               | \$ 17,846           | \$ 17,846           | \$ 192               | \$ 18,037         |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC | 1.75                | 0.286%               | \$ 1,644            | \$ 1,644            | \$ 18                | \$ 1,661          |
| 1410-0-0 COVID-19 RESPONSE              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1420-0-0 AMERICAN RESCUE PLAN ACT       | 1.00                | 0.164%               | \$ 939              | \$ 939              | \$ 10                | \$ 949            |
| 1520-0-0 ANIMAL SHELTER DONATIONS       | 0.05                | 0.008%               | \$ 47               | \$ 47               | \$ 1                 | \$ 47             |
| 1900-0-0 PUBLIC HEALTH                  | 21.44               | 3.506%               | \$ 20,134           | \$ 20,134           | \$ 216               | \$ 20,351         |
| 1980-0-0 TOURISM PROMOTION              | 0.20                | 0.033%               | \$ 188              | \$ 188              | \$ 2                 | \$ 190            |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR   | 1.95                | 0.319%               | \$ 1,832            | \$ 1,832            | \$ 20                | \$ 1,851          |
| 3100-0-0 CAPITAL FACILITIES PLAN        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3110-0-0 REET 1                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3120-0-0 REET 2                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5070-0-0 FACILITIES                     | 20.00               | 3.271%               | \$ 18,785           | \$ 18,785           | \$ 202               | \$ 18,987         |
| 5120-0-0 RISK MGMT GENERAL LIABILITY    | 3.78                | 0.617%               | \$ 3,546            | \$ 3,546            | \$ 38                | \$ 3,584          |
| 5200-0-0 RADIO SERVICES                 | 2.00                | 0.327%               | \$ 1,878            | \$ 1,878            | \$ 20                | \$ 1,899          |
| 5400-0-0 INFORMATION SERVICES           | 15.75               | 2.576%               | \$ 14,793           | \$ 14,793           | \$ 159               | \$ 14,952         |
| <b>Total</b>                            | <b>611.37</b>       | <b>100.000%</b>      | <b>\$ 574,221</b>   | <b>\$ 574,221</b>   | <b>\$ 5,610</b>      | <b>\$ 579,831</b> |

Allocation Basis:

# of FTE

Source of Allocation:

FY 2024 Staffing

**ALLOCATION SUMMARY**

| <b>0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)</b> | <b>General Legal<br/>Counsel</b> | <b>Total</b> |
|-----------------------------------------------------------|----------------------------------|--------------|
| 0010-00151160- BOCC                                       | \$ 25,829                        | \$ 25,829    |
| 0010-00151423- BUDGET                                     | \$ 1,456                         | \$ 1,456     |
| 0010-00251310- AUDITOR ADMINISTRATION                     | \$ 1,878                         | \$ 1,878     |
| 0010-00251423- AUDITOR FINANCIAL SERVICES                 | \$ 5,635                         | \$ 5,635     |
| 0010-00551810- HUMAN RESOURCES                            | \$ 3,757                         | \$ 3,757     |
| 0010-00651422- TREASURER                                  | \$ 7,195                         | \$ 7,195     |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN                 | \$ 2,583                         | \$ 2,583     |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)        | \$ 3,945                         | \$ 3,945     |
| 0010-01551310- COUNTY ADMINISTRATION                      | \$ 1,424                         | \$ 1,424     |
| 0010-00251430-0 AUDITOR RECORDING                         | \$ 1,899                         | \$ 1,899     |
| 0010-00251481-0 AUDITOR LICENSING                         | \$ 3,797                         | \$ 3,797     |
| 0010-00351440-0 ELECTIONS                                 | \$ 1,899                         | \$ 1,899     |
| 0010-00451424-0 ASSESSOR                                  | \$ 18,037                        | \$ 18,037    |
| 0010-00451481-0 ASSESSOR OPEN SPACE                       | \$ 949                           | \$ 949       |
| 0010-00751230-0 CLERK                                     | \$ 14,240                        | \$ 14,240    |
| 0010-00851221-0 SUPERIOR COURT                            | \$ 8,107                         | \$ 8,107     |
| 0010-00951240-0 DISTRICT COURT                            | \$ 14,848                        | \$ 14,848    |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS            | \$ 949                           | \$ 949       |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT            | \$ 1,899                         | \$ 1,899     |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL                  | \$ 14,003                        | \$ 14,003    |
| 0010-01251900-0 SELF INSURANCE ADMIN                      | \$ -                             | \$ -         |
| 0010-021A2110-0 SHERIFF-ADMIN                             | \$ 7,595                         | \$ 7,595     |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE            | \$ 2,848                         | \$ 2,848     |
| 0010-021C2121-0 SHERIFF-INVESTIGATION                     | \$ 5,696                         | \$ 5,696     |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM                  | \$ 949                           | \$ 949       |
| 0010-021F2122-0 SHERIFF-PATROL                            | \$ 18,037                        | \$ 18,037    |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM                     | \$ 1,899                         | \$ 1,899     |
| 0010-021J2110-0 SHERIFF-PURCHASING                        | \$ 949                           | \$ 949       |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS               | \$ 8,544                         | \$ 8,544     |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING                  | \$ 9,493                         | \$ 9,493     |
| 0010-022A2310-0 JAIL-ADMIN                                | \$ 4,747                         | \$ 4,747     |
| 0010-022C2360-0 JAIL-PRISONER CARE                        | \$ 33,227                        | \$ 33,227    |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS                | \$ 8,544                         | \$ 8,544     |

**ALLOCATION SUMMARY**

| <b>0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE)</b> | <b>General Legal<br/>Counsel</b> | <b>Total</b>      |
|-----------------------------------------------------------|----------------------------------|-------------------|
| 0010-022E2360-0 JAIL-TRANSPORT                            | \$ 5,696                         | \$ 5,696          |
| 0010-02352710-0 JUVENILE ADMIN                            | \$ 3,797                         | \$ 3,797          |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE)            | \$ 13,291                        | \$ 13,291         |
| 0010-02352731-0 JUVENILE LEGAL GAL                        | \$ -                             | \$ -              |
| 0010-02352740-0 JUVENILE CASE SUPERVISION                 | \$ -                             | \$ -              |
| 0010-02352760-0 JUVENILE CUSTODY                          | \$ 13,291                        | \$ 13,291         |
| 0010-05255430-0 ANIMAL SHELTER                            | \$ 3,883                         | \$ 3,883          |
| 0010-06056320-0 CORONER                                   | \$ 3,323                         | \$ 3,323          |
| 1030-0-0 VETERANS                                         | \$ 1,336                         | \$ 1,336          |
| 1040-0-0 SOCIAL SERVICES                                  | \$ 4,111                         | \$ 4,111          |
| 1060-0-0 SW WASHINGTON FAIR                               | \$ 7,595                         | \$ 7,595          |
| 1070-0-0 COMMUNICATIONS - 911                             | \$ 21,835                        | \$ 21,835         |
| 1080-0-0 TREASURER'S O&M                                  | \$ 1,035                         | \$ 1,035          |
| 1100-0-0 CD-MH-TC SALES TAX                               | \$ 9,342                         | \$ 9,342          |
| 1120-0-0 NOXIOUS WEED CONTROL                             | \$ 2,848                         | \$ 2,848          |
| 1160-0-0 PARKS & RECREATION                               | \$ -                             | \$ -              |
| 1210-0-0 COMMUNITY DEVELOPMENT                            | \$ 18,037                        | \$ 18,037         |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC                   | \$ 1,661                         | \$ 1,661          |
| 1410-0-0 COVID-19 RESPONSE                                | \$ -                             | \$ -              |
| 1420-0-0 AMERICAN RESCUE PLAN ACT                         | \$ 949                           | \$ 949            |
| 1520-0-0 ANIMAL SHELTER DONATIONS                         | \$ 47                            | \$ 47             |
| 1900-0-0 PUBLIC HEALTH                                    | \$ 20,351                        | \$ 20,351         |
| 1980-0-0 TOURISM PROMOTION                                | \$ 190                           | \$ 190            |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR                     | \$ 1,851                         | \$ 1,851          |
| 3100-0-0 CAPITAL FACILITIES PLAN                          | \$ -                             | \$ -              |
| 3110-0-0 REET 1                                           | \$ -                             | \$ -              |
| 3120-0-0 REET 2                                           | \$ -                             | \$ -              |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION                       | \$ -                             | \$ -              |
| 5070-0-0 FACILITIES                                       | \$ 18,987                        | \$ 18,987         |
| 5120-0-0 RISK MGMT GENERAL LIABILITY                      | \$ 3,584                         | \$ 3,584          |
| 5200-0-0 RADIO SERVICES                                   | \$ 1,899                         | \$ 1,899          |
| 5400-0-0 INFORMATION SERVICES                             | \$ 14,952                        | \$ 14,952         |
| <b>Total</b>                                              | <b>\$ 579,831</b>                | <b>\$ 579,831</b> |

## 9 County Administration

The County Administration Office is responsible for overseeing all County operations and provides direction to the County staff in policy recommendations and responding to directives of the BOCC. County Administration costs are allocated to Receiving Departments as follows:

- **Administrative Support** – represents support associated with managing the County’s operations and programs. These costs have been allocated based on audited actual expenditures<sup>2</sup> per department.
- **Managerial Support** – represents support associated with providing support through management and oversight of County staff. These costs have been allocated based on the number of full-time equivalents (FTEs)<sup>3</sup> per department.
- **Legislative Support** – represents support associated with assisting the BOCC on policy guidance and other County issues. These costs have been allocated directly to the office of the BOCC.

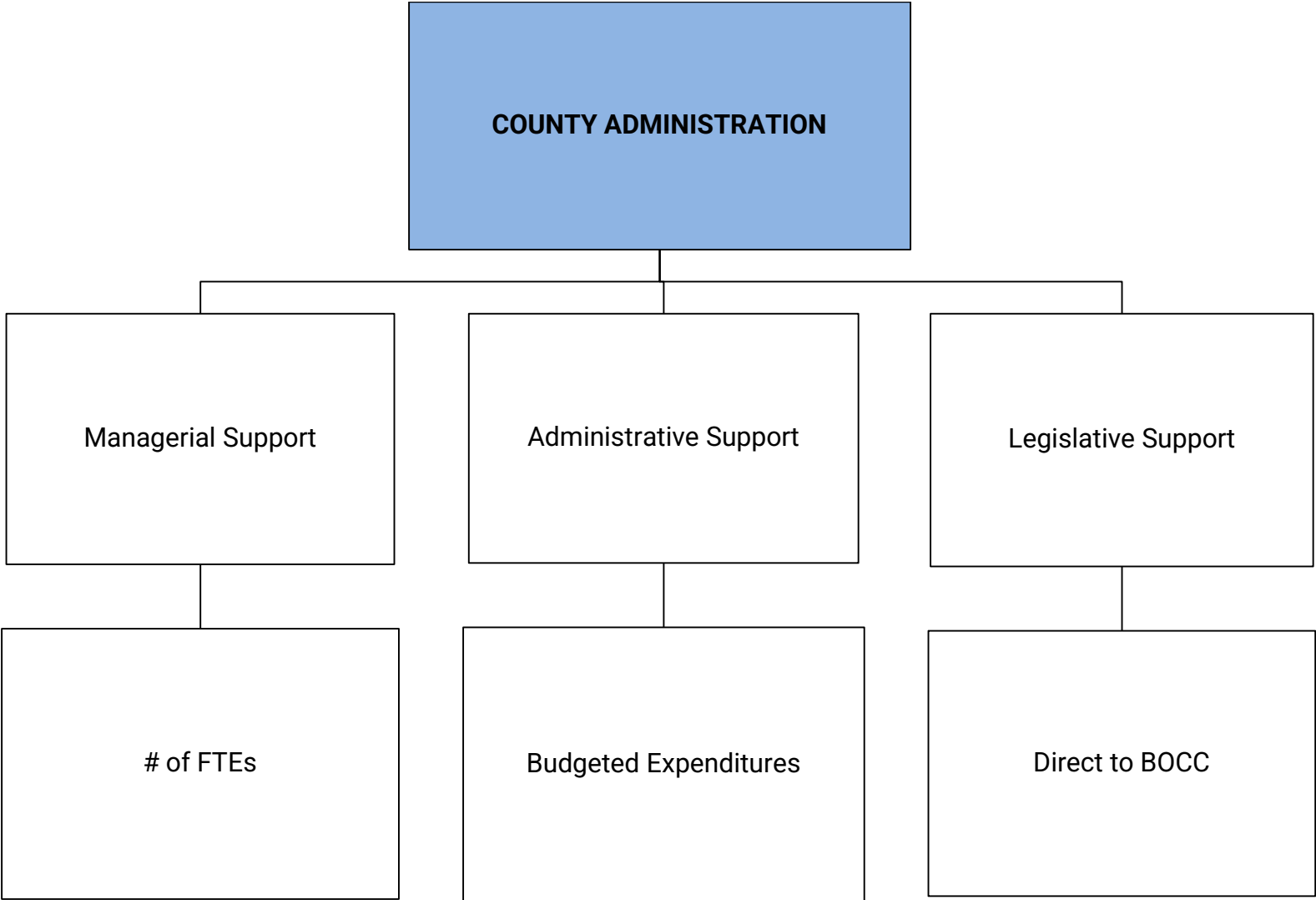
The chart on the following page illustrates the functions and measures used to allocate County Administration costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs countywide. The pages following the chart provide an aggregate picture of the department’s expenses, a function-by-function breakdown of expenses, each function’s allocation, and an allocation summary.

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<sup>2</sup> All budgeted expenditures associated with departments that have an elected official leading the staff have been weighted at 25% as they are not overseen by the County Administrator. These departments are the offices of the Auditor, Treasurer, Prosecuting Attorney, Clerk, Assessor, the Superior Court, the District Court, Sheriff, Jail, Juvenile Court, Coroner, and Noxious Weed.

<sup>3</sup> All full-time equivalents associated with departments that have an elected official leading the staff have been weighted at 25% to reflect the limited support received from County Administration. These departments are the offices of the Auditor, Treasurer, Prosecuting Attorney, Clerk, Assessor, the Superior Court, the District Court, Sheriff, Jail, Juvenile Court, Coroner, and Noxious Weed.





**COSTS TO BE ALLOCATED**

| <b>0010-01551310- COUNTY ADMINISTRATION</b>  | <b>First<br/>Allocation</b> | <b>Second<br/>Allocation</b> | <b>Total</b>      |
|----------------------------------------------|-----------------------------|------------------------------|-------------------|
| <b>Functional Expenditures</b>               | <b>\$ 426,623</b>           |                              | <b>\$ 426,623</b> |
| <b>Total Disallowed Costs</b>                | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Incoming Costs</b>                        | <b>\$ -</b>                 |                              |                   |
| 0010-00151160- BOCC                          | \$ 3,552                    | \$ 1,061                     | \$ 4,613          |
| 0010-00151423- BUDGET                        | \$ 834                      | \$ 26                        | \$ 861            |
| 0010-00251423- AUDITOR FINANCIAL SERVICES    | \$ 2,779                    | \$ 129                       | \$ 2,908          |
| 0010-00551810- HUMAN RESOURCES               | \$ 1,591                    | \$ 36                        | \$ 1,627          |
| 0010-00651422- TREASURER                     | \$ 246                      | \$ 28                        | \$ 274            |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL / | \$ 1,409                    | \$ 15                        | \$ 1,424          |
| 0010-01551310- COUNTY ADMINISTRATION         |                             | \$ 1,088                     | \$ 1,088          |
| <b>Total Incoming Costs</b>                  | <b>\$ 10,412</b>            | <b>\$ 2,384</b>              | <b>\$ 12,795</b>  |
| <b>Total Cost Adjustments</b>                | <b>\$ -</b>                 |                              | <b>\$ -</b>       |
| <b>Total Costs to be Allocated</b>           | <b>\$ 437,035</b>           | <b>\$ 2,384</b>              | <b>\$ 439,418</b> |

## 0010-01551310- COUNTY ADMINISTRATION

## EXPENSE DETAIL

| Expense Type                             | Expense (\$)      | Administrative Support | Managerial Support | Legislative Support |
|------------------------------------------|-------------------|------------------------|--------------------|---------------------|
| <b>Personnel</b>                         |                   |                        |                    |                     |
| Salaries & Wages                         | \$ 322,267        | \$ 107,422             | \$ 107,422         | \$ 107,422          |
| Benefits                                 | \$ 71,060         | \$ 23,687              | \$ 23,687          | \$ 23,687           |
| <b>Subtotal Personnel Cost</b>           | <b>\$ 393,327</b> | <b>\$ 131,109</b>      | <b>\$ 131,109</b>  | <b>\$ 131,109</b>   |
| <b>Operating Services &amp; Supplies</b> |                   |                        |                    |                     |
| ISF                                      | \$ 30,142         | \$ 10,047              | \$ 10,047          | \$ 10,047           |
| Operating Expenditures                   | \$ 2,593          | \$ 864                 | \$ 864             | \$ 864              |
| Professional Services                    | \$ 561            | \$ 187                 | \$ 187             | \$ 187              |
| <b>Subtotal Operating Cost</b>           | <b>\$ 33,296</b>  | <b>\$ 11,099</b>       | <b>\$ 11,099</b>   | <b>\$ 11,099</b>    |
| <b>FUNCTIONAL EXPENDITURES</b>           | <b>\$ 426,623</b> | <b>\$ 142,208</b>      | <b>\$ 142,208</b>  | <b>\$ 142,208</b>   |
| <b>Disallowed Costs</b>                  |                   |                        |                    |                     |
| <b>Subtotal Disallowed Costs</b>         | <b>\$ -</b>       | <b>\$ -</b>            | <b>\$ -</b>        | <b>\$ -</b>         |
| <b>Cost Adjustments</b>                  |                   |                        |                    |                     |
| <b>Subtotal Cost Adjustments</b>         | <b>\$ -</b>       | <b>\$ -</b>            | <b>\$ -</b>        | <b>\$ -</b>         |
| <b>FUNCTIONAL COST</b>                   | <b>\$ 426,623</b> | <b>\$ 142,208</b>      | <b>\$ 142,208</b>  | <b>\$ 142,208</b>   |
| <b>First Allocation</b>                  |                   |                        |                    |                     |
| Incoming - All Others                    | \$ 10,412         | \$ 3,471               | \$ 3,471           | \$ 3,471            |
| Reallocate Admin Costs                   | \$ -              | \$ -                   | \$ -               | \$ -                |
| Unallocated Costs                        | \$ -              | \$ -                   | \$ -               | \$ -                |
| <b>Subtotal of First Allocation</b>      | <b>\$ 437,035</b> | <b>\$ 145,678</b>      | <b>\$ 145,678</b>  | <b>\$ 145,678</b>   |
| <b>Second Allocation</b>                 |                   |                        |                    |                     |
| Incoming - All Others                    | \$ 2,384          | \$ 795                 | \$ 795             | \$ 795              |
| Reallocate Admin Costs                   | \$ -              | \$ -                   | \$ -               | \$ -                |
| Unallocated Costs                        | \$ -              | \$ -                   | \$ -               | \$ -                |
| <b>Subtotal of Second Allocation</b>     | <b>\$ 2,384</b>   | <b>\$ 794.60</b>       | <b>\$ 794.60</b>   | <b>\$ 794.60</b>    |
| <b>TOTAL ALLOCATED</b>                   | <b>\$ 439,418</b> | <b>\$ 146,473</b>      | <b>\$ 146,473</b>  | <b>\$ 146,473</b>   |

## 0010-01551310- COUNTY ADMINISTRATION

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total    |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------|
| <b>Administrative Support</b>                      |                     |                      |                     |                     |                      |          |
| 0010-00151160- BOCC                                | 665,960.84          | 0.607%               | \$ 884              | \$ 884              |                      | \$ 884   |
| 0010-00151423- BUDGET                              | 248,604.67          | 0.227%               | \$ 330              | \$ 330              |                      | \$ 330   |
| 0010-00251310- AUDITOR ADMINISTRATION              | 66,417.49           | 0.061%               | \$ 88               | \$ 88               |                      | \$ 88    |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 179,513.52          | 0.164%               | \$ 238              | \$ 238              |                      | \$ 238   |
| 0010-00551810- HUMAN RESOURCES                     | 564,312.00          | 0.514%               | \$ 749              | \$ 749              |                      | \$ 749   |
| 0010-00651422- TREASURER                           | 231,258.52          | 0.211%               | \$ 307              | \$ 307              |                      | \$ 307   |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 184,823.71          | 0.168%               | \$ 245              | \$ 245              |                      | \$ 245   |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 90,257.36           | 0.082%               | \$ 120              | \$ 120              |                      | \$ 120   |
| 0010-01551310- COUNTY ADMINISTRATION               | 396,480.62          | 0.361%               | \$ 526              | \$ 526              |                      | \$ 526   |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | 55,000.00           | 0.050%               | \$ 73               | \$ 73               | \$ 0                 | \$ 73    |
| 0010-00251430-0 AUDITOR RECORDING                  | 36,321.24           | 0.033%               | \$ 48               | \$ 48               | \$ 0                 | \$ 49    |
| 0010-00251481-0 AUDITOR LICENSING                  | 72,675.26           | 0.066%               | \$ 97               | \$ 97               | \$ 1                 | \$ 97    |
| 0010-00351440-0 ELECTIONS                          | 156,784.68          | 0.143%               | \$ 208              | \$ 208              | \$ 1                 | \$ 209   |
| 0010-00451424-0 ASSESSOR                           | 500,910.86          | 0.457%               | \$ 665              | \$ 665              | \$ 4                 | \$ 669   |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 22,979.91           | 0.021%               | \$ 31               | \$ 31               | \$ 0                 | \$ 31    |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | 28,283.83           | 0.026%               | \$ 38               | \$ 38               | \$ 0                 | \$ 38    |
| 0010-006B1422-0 TREASURER INVESTMENT POOL          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -     |
| 0010-00751230-0 CLERK                              | 308,946.07          | 0.282%               | \$ 410              | \$ 410              | \$ 2                 | \$ 413   |
| 0010-00851221-0 SUPERIOR COURT                     | 342,379.23          | 0.312%               | \$ 455              | \$ 455              | \$ 3                 | \$ 457   |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | 64,464.79           | 0.059%               | \$ 86               | \$ 86               | \$ 0                 | \$ 86    |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | 12,387.02           | 0.011%               | \$ 16               | \$ 16               | \$ 0                 | \$ 17    |
| 0010-00951240-0 DISTRICT COURT                     | 472,527.47          | 0.431%               | \$ 627              | \$ 627              | \$ 4                 | \$ 631   |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 23,002.10           | 0.021%               | \$ 31               | \$ 31               | \$ 0                 | \$ 31    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 53,902.23           | 0.049%               | \$ 72               | \$ 72               | \$ 0                 | \$ 72    |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 537,863.11          | 0.490%               | \$ 714              | \$ 714              | \$ 4                 | \$ 718   |
| 0010-01251900-0 SELF INSURANCE ADMIN               | 191,897.73          | 0.175%               | \$ 255              | \$ 255              | \$ 1                 | \$ 256   |
| 0010-012S1900-0 SAFETY PROGRAM                     | 40,512.98           | 0.037%               | \$ 54               | \$ 54               | \$ 0                 | \$ 54    |
| 0010-01351890-0 CENTRAL SERVICES                   | (1,577.17)          | -0.001%              | \$ (2)              | \$ (2)              | \$ (0)               | \$ (2)   |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | 72,059.62           | 0.066%               | \$ 96               | \$ 96               | \$ 1                 | \$ 96    |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | 74,255.70           | 0.068%               | \$ 99               | \$ 99               | \$ 1                 | \$ 99    |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | 64,885.99           | 0.059%               | \$ 86               | \$ 86               | \$ 0                 | \$ 87    |
| 0010-014B1240-0 TRIAL COURT IMPROV-DISTRICT CT     | 13,262.00           | 0.012%               | \$ 18               | \$ 18               | \$ 0                 | \$ 18    |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | 1,458,749.50        | 1.330%               | \$ 1,937            | \$ 1,937            | \$ 11                | \$ 1,948 |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR     | 695,175.42          | 0.634%               | \$ 923              | \$ 923              | \$ 5                 | \$ 928   |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER     | 199,964.00          | 0.182%               | \$ 266              | \$ 266              | \$ 1                 | \$ 267   |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM     | 10,940.00           | 0.010%               | \$ 15               | \$ 15               | \$ 0                 | \$ 15    |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA     | 30,000.00           | 0.027%               | \$ 40               | \$ 40               | \$ 0                 | \$ 40    |
| 0010-01651830-0 COURT SECURITY                     | 180,365.00          | 0.164%               | \$ 240              | \$ 240              | \$ 1                 | \$ 241   |
| 0010-02052110-0 CIVIL SERVICE                      | 4,014.43            | 0.004%               | \$ 5                | \$ 5                | \$ 0                 | \$ 5     |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 328,434.18          | 0.299%               | \$ 436              | \$ 436              | \$ 2                 | \$ 439   |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 115,342.20          | 0.105%               | \$ 153              | \$ 153              | \$ 1                 | \$ 154   |
| 0010-021C2121-0 SHERIFF-INVIGATION                 | 230,230.69          | 0.210%               | \$ 306              | \$ 306              | \$ 2                 | \$ 307   |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 25,208.05           | 0.023%               | \$ 33               | \$ 33               | \$ 0                 | \$ 34    |

## 0010-01551310- COUNTY ADMINISTRATION

## ALLOCATION DETAIL

|                                                | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total     |
|------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-----------|
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL        | 50,061.98           | 0.046%               | \$ 66               | \$ 66               | \$ 0                 | \$ 67     |
| 0010-021F2122-0 SHERIFF-PATROL                 | 771,122.24          | 0.703%               | \$ 1,024            | \$ 1,024            | \$ 6                 | \$ 1,030  |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE        | 95.36               | 0.000%               | \$ 0                | \$ 0                | \$ 0                 | \$ 0      |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | 54,231.08           | 0.049%               | \$ 72               | \$ 72               | \$ 0                 | \$ 72     |
| 0010-021J2110-0 SHERIFF-PURCHASING             | 24,290.39           | 0.022%               | \$ 32               | \$ 32               | \$ 0                 | \$ 32     |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | 171,329.02          | 0.156%               | \$ 228              | \$ 228              | \$ 1                 | \$ 229    |
| 0010-021L2123-0 SHERIFF-RESERVES               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | 423,913.10          | 0.386%               | \$ 563              | \$ 563              | \$ 3                 | \$ 566    |
| 0010-021N2140-0 SHERIFF-TRAINING               | 14,728.11           | 0.013%               | \$ 20               | \$ 20               | \$ 0                 | \$ 20     |
| 0010-022A2310-0 JAIL-ADMIN                     | 139,181.64          | 0.127%               | \$ 185              | \$ 185              | \$ 1                 | \$ 186    |
| 0010-022B2391-0 JAIL-KITCHEN                   | 159,864.16          | 0.146%               | \$ 212              | \$ 212              | \$ 1                 | \$ 213    |
| 0010-022C2360-0 JAIL-PRISONER CARE             | 1,441,521.10        | 1.314%               | \$ 1,914            | \$ 1,914            | \$ 11                | \$ 1,925  |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | 230,088.00          | 0.210%               | \$ 306              | \$ 306              | \$ 2                 | \$ 307    |
| 0010-022E2360-0 JAIL-TRANSPORT                 | 135,681.29          | 0.124%               | \$ 180              | \$ 180              | \$ 1                 | \$ 181    |
| 0010-022F2340-0 JAIL-TRAINING                  | 11,437.62           | 0.010%               | \$ 15               | \$ 15               | \$ 0                 | \$ 15     |
| 0010-02351595-0 JUVENILE INDIGENT DEFENSE      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352710-0 JUVENILE ADMIN                 | 149,624.73          | 0.136%               | \$ 199              | \$ 199              | \$ 1                 | \$ 200    |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | 369,631.33          | 0.337%               | \$ 491              | \$ 491              | \$ 3                 | \$ 494    |
| 0010-02352731-0 JUVENILE LEGAL GAL             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352741-0 JUVENILE BECCA GRANT FUNDING   | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -      |
| 0010-02352760-0 JUVENILE CUSTODY               | 383,013.18          | 0.349%               | \$ 509              | \$ 509              | \$ 3                 | \$ 511    |
| 0010-05255430-0 ANIMAL SHELTER                 | 346,256.04          | 0.316%               | \$ 460              | \$ 460              | \$ 3                 | \$ 462    |
| 0010-05355860-0 BOUNDARY REVIEW BOARD          | 1,136.99            | 0.001%               | \$ 2                | \$ 2                | \$ 0                 | \$ 2      |
| 0010-06056320-0 CORONER                        | 192,546.96          | 0.176%               | \$ 256              | \$ 256              | \$ 1                 | \$ 257    |
| 0010-06056510-0 CORONER INDIGENT BURIALS       | 937.50              | 0.001%               | \$ 1                | \$ 1                | \$ 0                 | \$ 1      |
| 0010-07057121-0 WSU EXTENSION                  | 105,097.28          | 0.096%               | \$ 140              | \$ 140              | \$ 1                 | \$ 140    |
| 0010-08051424-0 BOARD OF EQUALIZATION          | 16,596.97           | 0.015%               | \$ 22               | \$ 22               | \$ 0                 | \$ 22     |
| 0010-08251423-0 STATE EXAMINER                 | 122,588.63          | 0.112%               | \$ 163              | \$ 163              | \$ 1                 | \$ 164    |
| 1010-0-0 EMERGENCY MANAGEMENT                  | 423,602.06          | 0.386%               | \$ 563              | \$ 563              | \$ 3                 | \$ 566    |
| 1030-0-0 VETERANS                              | 308,860.53          | 0.282%               | \$ 410              | \$ 410              | \$ 2                 | \$ 412    |
| 1040-0-0 SOCIAL SERVICES                       | 3,994,695.14        | 3.641%               | \$ 5,305            | \$ 5,305            | \$ 30                | \$ 5,334  |
| 1050-0-0 LAW LIBRARY                           | 30,738.80           | 0.028%               | \$ 41               | \$ 41               | \$ 0                 | \$ 41     |
| 1060-0-0 SW WASHINGTON FAIR                    | 1,431,676.52        | 1.305%               | \$ 1,901            | \$ 1,901            | \$ 11                | \$ 1,912  |
| 1070-0-0 COMMUNICATIONS - 911                  | 2,525,914.65        | 2.302%               | \$ 3,354            | \$ 3,354            | \$ 19                | \$ 3,373  |
| 1080-0-0 TREASURER'S O&M                       | 34,018.29           | 0.031%               | \$ 45               | \$ 45               | \$ 0                 | \$ 45     |
| 1100-0-0 CD-MH-TC SALES TAX                    | 2,559,346.90        | 2.333%               | \$ 3,399            | \$ 3,399            | \$ 19                | \$ 3,418  |
| 1120-0-0 NOXIOUS WEED CONTROL                  | 72,780.43           | 0.066%               | \$ 97               | \$ 97               | \$ 1                 | \$ 97     |
| 1160-0-0 PARKS & RECREATION                    | 227,276.43          | 0.207%               | \$ 302              | \$ 302              | \$ 2                 | \$ 303    |
| 1170-0-0 ROADS                                 | 32,994,652.20       | 30.076%              | \$ 43,814           | \$ 43,814           | \$ 245               | \$ 44,059 |
| 1210-0-0 COMMUNITY DEVELOPMENT                 | 2,397,279.65        | 2.185%               | \$ 3,183            | \$ 3,183            | \$ 18                | \$ 3,201  |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH        | 194,018.29          | 0.177%               | \$ 258              | \$ 258              | \$ 1                 | \$ 259    |
| 1250-0-0 FLOOD CONTROL ZONE DIST               | 87,267.84           | 0.080%               | \$ 116              | \$ 116              | \$ 1                 | \$ 117    |

## 0010-01551310- COUNTY ADMINISTRATION

## ALLOCATION DETAIL

|                                         | Allocation<br>Units   | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|-----------------------------------------|-----------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1260-0-0 COWLITZ RIVER BASIN SUBZONE    | 31,123.31             | 0.028%               | \$ 41               | \$ 41               | \$ 0                 | \$ 42             |
| 1300-0-0 DISTRESSED COUNTIES            | 1,711,965.44          | 1.561%               | \$ 2,273            | \$ 2,273            | \$ 13                | \$ 2,286          |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC | 38,670.06             | 0.035%               | \$ 51               | \$ 51               | \$ 0                 | \$ 52             |
| 1380-0-0 DISPUTE RESOLUTION             | 13,800.00             | 0.013%               | \$ 18               | \$ 18               | \$ 0                 | \$ 18             |
| 1410-0-0 COVID-19 RESPONSE              | 399,577.73            | 0.364%               | \$ 531              | \$ 531              | \$ 3                 | \$ 534            |
| 1420-0-0 AMERICAN RESCUE PLAN ACT       | 1,626,926.13          | 1.483%               | \$ 2,160            | \$ 2,160            | \$ 12                | \$ 2,172          |
| 1450-0-0 DISPUTE RESOLUTION CENTER      | 13,800.00             | 0.013%               | \$ 18               | \$ 18               | \$ 0                 | \$ 18             |
| 1500-0-0 GRANT AWARD (SHERIFF)          | 5,377.88              | 0.005%               | \$ 7                | \$ 7                | \$ 0                 | \$ 7              |
| 1520-0-0 ANIMAL SHELTER DONATIONS       | 52,855.12             | 0.048%               | \$ 70               | \$ 70               | \$ 0                 | \$ 71             |
| 1580-0-0 ELECTION RESERVE               | 14,627.79             | 0.013%               | \$ 19               | \$ 19               | \$ 0                 | \$ 20             |
| 1590-0-0 AUDITOR'S O&M                  | 13,075.94             | 0.012%               | \$ 17               | \$ 17               | \$ 0                 | \$ 17             |
| 1600-0-0 CRIMINAL DRUG INVESTIGATION    | 614.10                | 0.001%               | \$ 1                | \$ 1                | \$ 0                 | \$ 1              |
| 1900-0-0 PUBLIC HEALTH                  | 2,620,147.49          | 2.388%               | \$ 3,479            | \$ 3,479            | \$ 19                | \$ 3,499          |
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS  | 1,096,148.22          | 0.999%               | \$ 1,456            | \$ 1,456            | \$ 8                 | \$ 1,464          |
| 1980-0-0 TOURISM PROMOTION              | 824,857.15            | 0.752%               | \$ 1,095            | \$ 1,095            | \$ 6                 | \$ 1,101          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR   | 648,338.17            | 0.591%               | \$ 861              | \$ 861              | \$ 5                 | \$ 866            |
| 3100-0-0 CAPITAL FACILITIES PLAN        | 171,772.46            | 0.157%               | \$ 228              | \$ 228              | \$ 1                 | \$ 229            |
| 3110-0-0 REET 1                         | 1,474,536.20          | 1.344%               | \$ 1,958            | \$ 1,958            | \$ 11                | \$ 1,969          |
| 3120-0-0 REET 2                         | 51,859.14             | 0.047%               | \$ 69               | \$ 69               | \$ 0                 | \$ 69             |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION     | 331,002.00            | 0.302%               | \$ 440              | \$ 440              | \$ 2                 | \$ 442            |
| 3300-0-0 COMMUNICATIONS BLDG AND EQUIP  | 213,795.67            | 0.195%               | \$ 284              | \$ 284              | \$ 2                 | \$ 285            |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND    | 273,274.20            | 0.249%               | \$ 363              | \$ 363              | \$ 2                 | \$ 365            |
| 3400-0-0 BROADBAND INFRASTRUCTURE       | 9,946,416.60          | 9.067%               | \$ 13,208           | \$ 13,208           | \$ 74                | \$ 13,282         |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS      | 681,454.24            | 0.621%               | \$ 905              | \$ 905              | \$ 5                 | \$ 910            |
| 3500-0-0 HOMELESS SHELTER CAPITAL       | 1,525,343.35          | 1.390%               | \$ 2,026            | \$ 2,026            | \$ 11                | \$ 2,037          |
| 4010-0-0 SOLID WASTE                    | 3,310,542.90          | 3.018%               | \$ 4,396            | \$ 4,396            | \$ 25                | \$ 4,421          |
| 4050-0-0 PACKWOOD AIRPORT               | 92,363.44             | 0.084%               | \$ 123              | \$ 123              | \$ 1                 | \$ 123            |
| 4070-0-0 SOUTH COUNTY AIRPORT           | 377,497.70            | 0.344%               | \$ 501              | \$ 501              | \$ 3                 | \$ 504            |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM  | 168,178.05            | 0.153%               | \$ 223              | \$ 223              | \$ 1                 | \$ 225            |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1   | 5,395,627.08          | 4.918%               | \$ 7,165            | \$ 7,165            | \$ 40                | \$ 7,205          |
| 4200-0-0 WATER UTILITY-VADER            | 429,258.72            | 0.391%               | \$ 570              | \$ 570              | \$ 3                 | \$ 573            |
| 5010-0-0 EQ RENTAL & REV-FLEET          | 3,482,718.28          | 3.175%               | \$ 4,625            | \$ 4,625            | \$ 26                | \$ 4,651          |
| 5060-0-0 PITS & QUARRIES                | 122,654.05            | 0.112%               | \$ 163              | \$ 163              | \$ 1                 | \$ 164            |
| 5070-0-0 FACILITIES                     | 3,578,935.24          | 3.262%               | \$ 4,753            | \$ 4,753            | \$ 27                | \$ 4,779          |
| 5100-0-0 COUNTY INS - WORKERS' COMP     | 498,028.00            | 0.454%               | \$ 661              | \$ 661              | \$ 4                 | \$ 665            |
| 5120-0-0 RISK MGMT GENERAL LIABILITY    | 2,118,720.52          | 1.931%               | \$ 2,813            | \$ 2,813            | \$ 16                | \$ 2,829          |
| 5140-0-0 RISK MGMT UNEMPLOYMENT         | 132,318.43            | 0.121%               | \$ 176              | \$ 176              | \$ 1                 | \$ 177            |
| 5160-0-0 RISK MGMT LEOFF 1              | 98,995.10             | 0.090%               | \$ 131              | \$ 131              | \$ 1                 | \$ 132            |
| 5200-0-0 RADIO SERVICES                 | 360,659.27            | 0.329%               | \$ 479              | \$ 479              | \$ 3                 | \$ 482            |
| 5400-0-0 INFORMATION SERVICES           | 2,760,511.45          | 2.516%               | \$ 3,666            | \$ 3,666            | \$ 20                | \$ 3,686          |
| <b>Total</b>                            | <b>109,704,334.85</b> | <b>100.000%</b>      | <b>\$ 145,678</b>   | <b>\$ 145,678</b>   | <b>\$ 795</b>        | <b>\$ 146,473</b> |

Allocation Basis:

Expenditures

Source of Allocation:

FY 2024 Actual Expenditures

## 0010-01551310- COUNTY ADMINISTRATION

## ALLOCATION DETAIL

|                                                    | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total    |
|----------------------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------|
| <b>Managerial Support</b>                          |                     |                      |                     |                     |                      |          |
| 0010-00151160- BOCC                                | 5.50                | 1.413%               | \$ 2,059            | \$ 2,059            |                      | \$ 2,059 |
| 0010-00151423- BUDGET                              | 1.55                | 0.398%               | \$ 580              | \$ 580              |                      | \$ 580   |
| 0010-00251310- AUDITOR ADMINISTRATION              | 0.50                | 0.128%               | \$ 187              | \$ 187              |                      | \$ 187   |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | 1.50                | 0.385%               | \$ 562              | \$ 562              |                      | \$ 562   |
| 0010-00551810- HUMAN RESOURCES                     | 4.00                | 1.028%               | \$ 1,497            | \$ 1,497            |                      | \$ 1,497 |
| 0010-00651422- TREASURER                           | 1.92                | 0.492%               | \$ 717              | \$ 717              |                      | \$ 717   |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | 0.69                | 0.177%               | \$ 257              | \$ 257              |                      | \$ 257   |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | 1.05                | 0.270%               | \$ 393              | \$ 393              |                      | \$ 393   |
| 0010-01551310- COUNTY ADMINISTRATION               | 1.50                | 0.385%               | \$ 562              | \$ 562              |                      | \$ 562   |
| 0010-00251430-0 AUDITOR RECORDING                  | 0.50                | 0.128%               | \$ 187              | \$ 187              | \$ 1                 | \$ 188   |
| 0010-00251481-0 AUDITOR LICENSING                  | 1.00                | 0.257%               | \$ 374              | \$ 374              | \$ 2                 | \$ 377   |
| 0010-00351440-0 ELECTIONS                          | 0.50                | 0.128%               | \$ 187              | \$ 187              | \$ 1                 | \$ 188   |
| 0010-00451424-0 ASSESSOR                           | 4.75                | 1.221%               | \$ 1,778            | \$ 1,778            | \$ 10                | \$ 1,788 |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | 0.25                | 0.064%               | \$ 94               | \$ 94               | \$ 1                 | \$ 94    |
| 0010-00751230-0 CLERK                              | 3.75                | 0.964%               | \$ 1,404            | \$ 1,404            | \$ 8                 | \$ 1,412 |
| 0010-00851221-0 SUPERIOR COURT                     | 2.14                | 0.549%               | \$ 799              | \$ 799              | \$ 5                 | \$ 804   |
| 0010-00951240-0 DISTRICT COURT                     | 3.91                | 1.005%               | \$ 1,464            | \$ 1,464            | \$ 8                 | \$ 1,472 |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | 0.25                | 0.064%               | \$ 94               | \$ 94               | \$ 1                 | \$ 94    |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | 0.50                | 0.128%               | \$ 187              | \$ 187              | \$ 1                 | \$ 188   |
| 0010-010D1535-0 PROSECUTING ATY CRIMINAL           | 3.69                | 0.948%               | \$ 1,380            | \$ 1,380            | \$ 8                 | \$ 1,388 |
| 0010-01251900-0 SELF INSURANCE ADMIN               | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -     |
| 0010-021A2110-0 SHERIFF-ADMIN                      | 2.00                | 0.514%               | \$ 749              | \$ 749              | \$ 4                 | \$ 753   |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE     | 0.75                | 0.193%               | \$ 281              | \$ 281              | \$ 2                 | \$ 282   |
| 0010-021C2121-0 SHERIFF-INVESTIGATION              | 1.50                | 0.385%               | \$ 562              | \$ 562              | \$ 3                 | \$ 565   |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM           | 0.25                | 0.064%               | \$ 94               | \$ 94               | \$ 1                 | \$ 94    |
| 0010-021F2122-0 SHERIFF-PATROL                     | 4.75                | 1.221%               | \$ 1,778            | \$ 1,778            | \$ 10                | \$ 1,788 |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM              | 0.50                | 0.128%               | \$ 187              | \$ 187              | \$ 1                 | \$ 188   |
| 0010-021J2110-0 SHERIFF-PURCHASING                 | 0.25                | 0.064%               | \$ 94               | \$ 94               | \$ 1                 | \$ 94    |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS        | 2.25                | 0.578%               | \$ 842              | \$ 842              | \$ 5                 | \$ 847   |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING           | 2.50                | 0.642%               | \$ 936              | \$ 936              | \$ 5                 | \$ 941   |
| 0010-022A2310-0 JAIL-ADMIN                         | 1.25                | 0.321%               | \$ 468              | \$ 468              | \$ 3                 | \$ 471   |
| 0010-022C2360-0 JAIL-PRISONER CARE                 | 8.75                | 2.249%               | \$ 3,276            | \$ 3,276            | \$ 19                | \$ 3,294 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS         | 2.25                | 0.578%               | \$ 842              | \$ 842              | \$ 5                 | \$ 847   |
| 0010-022E2360-0 JAIL-TRANSPORT                     | 1.50                | 0.385%               | \$ 562              | \$ 562              | \$ 3                 | \$ 565   |
| 0010-02352710-0 JUVENILE ADMIN                     | 1.00                | 0.257%               | \$ 374              | \$ 374              | \$ 2                 | \$ 377   |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE)     | 3.50                | 0.899%               | \$ 1,310            | \$ 1,310            | \$ 7                 | \$ 1,318 |
| 0010-02352731-0 JUVENILE LEGAL GAL                 | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -     |
| 0010-02352740-0 JUVENILE CASE SUPERVISION          | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -     |
| 0010-02352760-0 JUVENILE CUSTODY                   | 3.50                | 0.899%               | \$ 1,310            | \$ 1,310            | \$ 7                 | \$ 1,318 |
| 0010-05255430-0 ANIMAL SHELTER                     | 4.09                | 1.051%               | \$ 1,531            | \$ 1,531            | \$ 9                 | \$ 1,540 |
| 0010-06056320-0 CORONER                            | 0.88                | 0.225%               | \$ 328              | \$ 328              | \$ 2                 | \$ 329   |
| 1030-0-0 VETERANS                                  | 1.41                | 0.362%               | \$ 527              | \$ 527              | \$ 3                 | \$ 530   |
| 1040-0-0 SOCIAL SERVICES                           | 4.33                | 1.113%               | \$ 1,621            | \$ 1,621            | \$ 9                 | \$ 1,630 |

## 0010-01551310- COUNTY ADMINISTRATION

## ALLOCATION DETAIL

|                                         | Allocation<br>Units | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total             |
|-----------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|-------------------|
| 1060-0-0 SW WASHINGTON FAIR             | 8.00                | 2.056%               | \$ 2,995            | \$ 2,995            | \$ 17                | \$ 3,012          |
| 1070-0-0 COMMUNICATIONS - 911           | 23.00               | 5.911%               | \$ 8,611            | \$ 8,611            | \$ 49                | \$ 8,660          |
| 1080-0-0 TREASURER'S O&M                | 0.27                | 0.070%               | \$ 102              | \$ 102              | \$ 1                 | \$ 103            |
| 1100-0-0 CD-MH-TC SALES TAX             | 9.84                | 2.529%               | \$ 3,684            | \$ 3,684            | \$ 21                | \$ 3,705          |
| 1120-0-0 NOXIOUS WEED CONTROL           | 0.75                | 0.193%               | \$ 281              | \$ 281              | \$ 2                 | \$ 282            |
| 1160-0-0 PARKS & RECREATION             | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1210-0-0 COMMUNITY DEVELOPMENT          | 19.00               | 4.883%               | \$ 7,113            | \$ 7,113            | \$ 41                | \$ 7,154          |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC | 0.44                | 0.112%               | \$ 164              | \$ 164              | \$ 1                 | \$ 165            |
| 1410-0-0 COVID-19 RESPONSE              | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 1420-0-0 AMERICAN RESCUE PLAN ACT       | 1.00                | 0.257%               | \$ 374              | \$ 374              | \$ 2                 | \$ 377            |
| 1520-0-0 ANIMAL SHELTER DONATIONS       | 0.05                | 0.013%               | \$ 19               | \$ 19               | \$ 0                 | \$ 19             |
| 1900-0-0 PUBLIC HEALTH                  | 21.44               | 5.509%               | \$ 8,025            | \$ 8,025            | \$ 46                | \$ 8,071          |
| 1980-0-0 TOURISM PROMOTION              | 0.20                | 0.051%               | \$ 75               | \$ 75               | \$ 0                 | \$ 75             |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR   | 1.95                | 0.501%               | \$ 730              | \$ 730              | \$ 4                 | \$ 734            |
| 3100-0-0 CAPITAL FACILITIES PLAN        | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3110-0-0 REET 1                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3120-0-0 REET 2                         | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION     | -                   | 0.000%               | \$ -                | \$ -                | \$ -                 | \$ -              |
| 5070-0-0 FACILITIES                     | 20.00               | 5.140%               | \$ 7,487            | \$ 7,487            | \$ 43                | \$ 7,530          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY    | 3.78                | 0.970%               | \$ 1,413            | \$ 1,413            | \$ 8                 | \$ 1,421          |
| 5200-0-0 RADIO SERVICES                 | 2.00                | 0.514%               | \$ 749              | \$ 749              | \$ 4                 | \$ 753            |
| 5400-0-0 INFORMATION SERVICES           | 15.75               | 4.048%               | \$ 5,896            | \$ 5,896            | \$ 34                | \$ 5,930          |
| <b>Total</b>                            | <b>389.13</b>       | <b>100.000%</b>      | <b>\$ 145,678</b>   | <b>\$ 145,678</b>   | <b>\$ 795</b>        | <b>\$ 146,473</b> |

Allocation Basis:

# of FTE

Source of Allocation:

FY 2024 Staffing



0010-01551310- COUNTY ADMINISTRATION

ALLOCATION DETAIL

|                     | Allocation<br>Units                     | Allocated<br>Percent | Gross<br>Allocation | First<br>Allocation | Second<br>Allocation | Total      |
|---------------------|-----------------------------------------|----------------------|---------------------|---------------------|----------------------|------------|
| Legislative Support |                                         |                      |                     |                     |                      |            |
| 0010-00151160- BOCC | 1.00                                    | 100.000%             | \$ 145,678          | \$ 145,678          |                      | \$ 145,678 |
| 0-0-0 OTHER         | 0.00                                    | 0.000%               | \$ 0                | \$ 0                | \$ 795               | \$ 795     |
| Total               | 1.00                                    | 100.000%             | \$ 145,678          | \$ 145,678          | \$ 795               | \$ 146,473 |
| Allocation Basis:   | Direct to Board of County Commissioners |                      |                     |                     |                      |            |

**ALLOCATION SUMMARY**

|                                                    | Administrative Support | Managerial Support | Legislative Support | Total      |
|----------------------------------------------------|------------------------|--------------------|---------------------|------------|
| <b>0010-01551310- COUNTY ADMINISTRATION</b>        |                        |                    |                     |            |
| 0010-00151160- BOCC                                | \$ 884                 | \$ 2,059           | \$ 145,678          | \$ 148,622 |
| 0010-00151423- BUDGET                              | \$ 330                 | \$ 580             | \$ -                | \$ 910     |
| 0010-00251310- AUDITOR ADMINISTRATION              | \$ 88                  | \$ 187             | \$ -                | \$ 275     |
| 0010-00251423- AUDITOR FINANCIAL SERVICES          | \$ 238                 | \$ 562             | \$ -                | \$ 800     |
| 0010-00551810- HUMAN RESOURCES                     | \$ 749                 | \$ 1,497           | \$ -                | \$ 2,247   |
| 0010-00651422- TREASURER                           | \$ 307                 | \$ 717             | \$ -                | \$ 1,024   |
| 0010-010A1535- PROSECUTING ATTORNEY ADMIN          | \$ 245                 | \$ 257             | \$ -                | \$ 503     |
| 0010-01051531- PROSECUTING ATTORNEY (CIVIL ADVICE) | \$ 120                 | \$ 393             | \$ -                | \$ 513     |
| 0010-01551310- COUNTY ADMINISTRATION               | \$ 526                 | \$ 562             | \$ -                | \$ 1,088   |
| 0010-00151170-0 BOCC LOBBYING ACTIVITIES           | \$ 73                  | \$ -               | \$ -                | \$ 73      |
| 0010-00251430-0 AUDITOR RECORDING                  | \$ 49                  | \$ 188             | \$ -                | \$ 237     |
| 0010-00251481-0 AUDITOR LICENSING                  | \$ 97                  | \$ 377             | \$ -                | \$ 474     |
| 0010-00351440-0 ELECTIONS                          | \$ 209                 | \$ 188             | \$ -                | \$ 398     |
| 0010-00451424-0 ASSESSOR                           | \$ 669                 | \$ 1,788           | \$ -                | \$ 2,457   |
| 0010-00451481-0 ASSESSOR OPEN SPACE                | \$ 31                  | \$ 94              | \$ -                | \$ 125     |
| 0010-00552110-0 HUMAN RESOURCES-LCSO               | \$ 38                  | \$ 377             | \$ -                | \$ 414     |
| 0010-006B1422-0 TREASURER INVESTMENT POOL          | \$ -                   | \$ -               | \$ -                | \$ -       |
| 0010-00751230-0 CLERK                              | \$ 413                 | \$ 1,412           | \$ -                | \$ 1,824   |
| 0010-00851221-0 SUPERIOR COURT                     | \$ 457                 | \$ 804             | \$ -                | \$ 1,261   |
| 0010-00851591-0 SC INDIGENT DEF GENERAL            | \$ 86                  | \$ -               | \$ -                | \$ 86      |
| 0010-00851592-0 SC INDIGENT DEF ADULT FELONY       | \$ 17                  | \$ -               | \$ -                | \$ 17      |
| 0010-00951240-0 DISTRICT COURT                     | \$ 631                 | \$ 1,472           | \$ -                | \$ 2,103   |
| 0010-01051570-0 PROSECUTING ATTY CRIME VICTIMS     | \$ 31                  | \$ 94              | \$ -                | \$ 125     |
| 0010-01051580-0 PROSECUTING ATTY CHILD SUPPORT     | \$ 72                  | \$ 188             | \$ -                | \$ 260     |
| 0010-010D1535-0 PROSECUTING ATTY CRIMINAL          | \$ 718                 | \$ 1,388           | \$ -                | \$ 2,107   |
| 0010-01251900-0 SELF INSURANCE ADMIN               | \$ 256                 | \$ -               | \$ -                | \$ 256     |
| 0010-012S1900-0 SAFETY PROGRAM                     | \$ 54                  | \$ -               | \$ -                | \$ 54      |
| 0010-01351890-0 CENTRAL SERVICES                   | \$ (2)                 | \$ -               | \$ -                | \$ (2)     |
| 0010-014A1591-0 PUBLIC DEFENSE - GENERAL           | \$ 96                  | \$ 104             | \$ -                | \$ 200     |
| 0010-014A1592-0 PUBLIC DEF ADULT FELONY            | \$ 99                  | \$ -               | \$ -                | \$ 99      |
| 0010-014A1593-0 PUBLIC DEF ADULT MSDMNR            | \$ 87                  | \$ -               | \$ -                | \$ 87      |
| 0010-014B1240-0 TRIAL COURT IMPROV-DISTRICT CT     | \$ 18                  | \$ -               | \$ -                | \$ 18      |
| 0010-014C1592-0 CRTS IND DEF ATTY ADULT FELONY     | \$ 1,948               | \$ -               | \$ -                | \$ 1,948   |

**ALLOCATION SUMMARY**

|                                                | Administrative Support | Managerial Support | Legislative Support | Total    |
|------------------------------------------------|------------------------|--------------------|---------------------|----------|
| <b>0010-01551310- COUNTY ADMINISTRATION</b>    |                        |                    |                     |          |
| 0010-014C1593-0 CRTS IND DEF ATTY ADULT MSDMNR | \$ 928                 | \$ -               | \$ -                | \$ 928   |
| 0010-014C1594-0 CRTS IND DEF ATTY JUV OFFENDER | \$ 267                 | \$ -               | \$ -                | \$ 267   |
| 0010-014C1595-0 CRTS IND DEF ATTY JUV DEP/TERM | \$ 15                  | \$ -               | \$ -                | \$ 15    |
| 0010-014C1596-0 CRT IND DEF ATTY TRUANCY BECCA | \$ 40                  | \$ -               | \$ -                | \$ 40    |
| 0010-01651830-0 COURT SECURITY                 | \$ 241                 | \$ -               | \$ -                | \$ 241   |
| 0010-02052110-0 CIVIL SERVICE                  | \$ 5                   | \$ -               | \$ -                | \$ 5     |
| 0010-021A2110-0 SHERIFF-ADMIN                  | \$ 439                 | \$ 753             | \$ -                | \$ 1,192 |
| 0010-021B2123-0 SHERIFF-SPCL UNIT DRUG ENFORCE | \$ 154                 | \$ 282             | \$ -                | \$ 436   |
| 0010-021C2121-0 SHERIFF-INVESTIGATION          | \$ 307                 | \$ 565             | \$ -                | \$ 872   |
| 0010-021D2121-0 SHERIFF-INV RSOA/RV PRGM       | \$ 34                  | \$ 94              | \$ -                | \$ 128   |
| 0010-021E1720-0 SHERIFF-LEOFF I MEDICAL        | \$ 67                  | \$ -               | \$ -                | \$ 67    |
| 0010-021F2122-0 SHERIFF-PATROL                 | \$ 1,030               | \$ 1,788           | \$ -                | \$ 2,818 |
| 0010-021G2122-0 SHERIFF-SEARCH & RESCUE        | \$ 0                   | \$ -               | \$ -                | \$ 0     |
| 0010-021H2180-0 SHERIFF-PROPERTY ROOM          | \$ 72                  | \$ 188             | \$ -                | \$ 261   |
| 0010-021J2110-0 SHERIFF-PURCHASING             | \$ 32                  | \$ 94              | \$ -                | \$ 127   |
| 0010-021K2110-0 SHERIFF-LAW ENFORCE RECORDS    | \$ 229                 | \$ 847             | \$ -                | \$ 1,076 |
| 0010-021L2123-0 SHERIFF-RESERVES               | \$ -                   | \$ -               | \$ -                | \$ -     |
| 0010-021M2170-0 SHERIFF-TRAFFIC POLICING       | \$ 566                 | \$ 941             | \$ -                | \$ 1,507 |
| 0010-021N2140-0 SHERIFF-TRAINING               | \$ 20                  | \$ -               | \$ -                | \$ 20    |
| 0010-022A2310-0 JAIL-ADMIN                     | \$ 186                 | \$ 471             | \$ -                | \$ 656   |
| 0010-022B2391-0 JAIL-KITCHEN                   | \$ 213                 | \$ -               | \$ -                | \$ 213   |
| 0010-022C2360-0 JAIL-PRISONER CARE             | \$ 1,925               | \$ 3,294           | \$ -                | \$ 5,219 |
| 0010-022D2360-0 JAIL ALTERNATIVE SANCTIONS     | \$ 307                 | \$ 847             | \$ -                | \$ 1,154 |
| 0010-022E2360-0 JAIL-TRANSPORT                 | \$ 181                 | \$ 565             | \$ -                | \$ 746   |
| 0010-022F2340-0 JAIL-TRAINING                  | \$ 15                  | \$ -               | \$ -                | \$ 15    |
| 0010-02351595-0 JUVENILE INDIGENT DEFENSE      | \$ -                   | \$ -               | \$ -                | \$ -     |
| 0010-02352710-0 JUVENILE ADMIN                 | \$ 200                 | \$ 377             | \$ -                | \$ 576   |
| 0010-02352730-0 JUVENILE LEGAL (COURT SERVICE) | \$ 494                 | \$ 1,318           | \$ -                | \$ 1,811 |
| 0010-02352731-0 JUVENILE LEGAL GAL             | \$ -                   | \$ -               | \$ -                | \$ -     |
| 0010-02352740-0 JUVENILE CASE SUPERVISION      | \$ -                   | \$ -               | \$ -                | \$ -     |
| 0010-02352741-0 JUVENILE BECCA GRANT FUNDING   | \$ -                   | \$ -               | \$ -                | \$ -     |
| 0010-02352760-0 JUVENILE CUSTODY               | \$ 511                 | \$ 1,318           | \$ -                | \$ 1,829 |
| 0010-05255430-0 ANIMAL SHELTER                 | \$ 462                 | \$ 1,540           | \$ -                | \$ 2,002 |

**ALLOCATION SUMMARY**

|                                             | Administrative Support | Managerial Support | Legislative Support | Total     |
|---------------------------------------------|------------------------|--------------------|---------------------|-----------|
| <b>0010-01551310- COUNTY ADMINISTRATION</b> |                        |                    |                     |           |
| 0010-05355860-0 BOUNDARY REVIEW BOARD       | \$ 2                   | \$ -               | \$ -                | \$ 2      |
| 0010-06056320-0 CORONER                     | \$ 257                 | \$ 329             | \$ -                | \$ 587    |
| 0010-06056510-0 CORONER INDIGENT BURIALS    | \$ 1                   | \$ -               | \$ -                | \$ 1      |
| 0010-07057121-0 WSU EXTENSION               | \$ 140                 | \$ -               | \$ -                | \$ 140    |
| 0010-08051424-0 BOARD OF EQUALIZATION       | \$ 22                  | \$ -               | \$ -                | \$ 22     |
| 0010-08251423-0 STATE EXAMINER              | \$ 164                 | \$ -               | \$ -                | \$ 164    |
| 1010-0-0 EMERGENCY MANAGEMENT               | \$ 566                 | \$ -               | \$ -                | \$ 566    |
| 1030-0-0 VETERANS                           | \$ 412                 | \$ 530             | \$ -                | \$ 942    |
| 1040-0-0 SOCIAL SERVICES                    | \$ 5,334               | \$ 1,630           | \$ -                | \$ 6,965  |
| 1050-0-0 LAW LIBRARY                        | \$ 41                  | \$ -               | \$ -                | \$ 41     |
| 1060-0-0 SW WASHINGTON FAIR                 | \$ 1,912               | \$ 3,012           | \$ -                | \$ 4,924  |
| 1070-0-0 COMMUNICATIONS - 911               | \$ 3,373               | \$ 8,660           | \$ -                | \$ 12,033 |
| 1080-0-0 TREASURER'S O&M                    | \$ 45                  | \$ 103             | \$ -                | \$ 148    |
| 1100-0-0 CD-MH-TC SALES TAX                 | \$ 3,418               | \$ 3,705           | \$ -                | \$ 7,123  |
| 1120-0-0 NOXIOUS WEED CONTROL               | \$ 97                  | \$ 282             | \$ -                | \$ 380    |
| 1160-0-0 PARKS & RECREATION                 | \$ 303                 | \$ -               | \$ -                | \$ 303    |
| 1170-0-0 ROADS                              | \$ 44,059              | \$ 44,862          | \$ -                | \$ 88,921 |
| 1210-0-0 COMMUNITY DEVELOPMENT              | \$ 3,201               | \$ 7,154           | \$ -                | \$ 10,355 |
| 1220-0-0 CHE RVR BASIN FLOOD CNTRL AUTH     | \$ 259                 | \$ -               | \$ -                | \$ 259    |
| 1250-0-0 FLOOD CONTROL ZONE DIST            | \$ 117                 | \$ -               | \$ -                | \$ 117    |
| 1260-0-0 COWLITZ RIVER BASIN SUBZONE        | \$ 42                  | \$ -               | \$ -                | \$ 42     |
| 1300-0-0 DISTRESSED COUNTIES                | \$ 2,286               | \$ -               | \$ -                | \$ 2,286  |
| 1370-0-0 CRIME VICTIM/WITNESS ASSISTANC     | \$ 52                  | \$ 165             | \$ -                | \$ 216    |
| 1380-0-0 DISPUTE RESOLUTION                 | \$ 18                  | \$ -               | \$ -                | \$ 18     |
| 1410-0-0 COVID-19 RESPONSE                  | \$ 534                 | \$ -               | \$ -                | \$ 534    |
| 1420-0-0 AMERICAN RESCUE PLAN ACT           | \$ 2,172               | \$ 377             | \$ -                | \$ 2,549  |
| 1450-0-0 DISPUTE RESOLUTION CENTER          | \$ 18                  | \$ -               | \$ -                | \$ 18     |
| 1500-0-0 GRANT AWARD (SHERIFF)              | \$ 7                   | \$ -               | \$ -                | \$ 7      |
| 1520-0-0 ANIMAL SHELTER DONATIONS           | \$ 71                  | \$ 19              | \$ -                | \$ 89     |
| 1580-0-0 ELECTION RESERVE                   | \$ 20                  | \$ -               | \$ -                | \$ 20     |
| 1590-0-0 AUDITOR'S O&M                      | \$ 17                  | \$ -               | \$ -                | \$ 17     |
| 1600-0-0 CRIMINAL DRUG INVESTIGATION        | \$ 1                   | \$ -               | \$ -                | \$ 1      |
| 1900-0-0 PUBLIC HEALTH                      | \$ 3,499               | \$ 8,071           | \$ -                | \$ 11,570 |

**ALLOCATION SUMMARY**

|                                             | Administrative Support | Managerial Support | Legislative Support | Total             |
|---------------------------------------------|------------------------|--------------------|---------------------|-------------------|
| <b>0010-01551310- COUNTY ADMINISTRATION</b> |                        |                    |                     |                   |
| 1910-0-0 FOUNDATIONAL PUB HEALTH SRVCS      | \$ 1,464               | \$ 5,435           | \$ -                | \$ 6,899          |
| 1980-0-0 TOURISM PROMOTION                  | \$ 1,101               | \$ 75              | \$ -                | \$ 1,177          |
| 3010-0-0 CAPITAL MAINTENANCE & REPAIR       | \$ 866                 | \$ 734             | \$ -                | \$ 1,600          |
| 3100-0-0 CAPITAL FACILITIES PLAN            | \$ 229                 | \$ -               | \$ -                | \$ 229            |
| 3110-0-0 REET 1                             | \$ 1,969               | \$ -               | \$ -                | \$ 1,969          |
| 3120-0-0 REET 2                             | \$ 69                  | \$ -               | \$ -                | \$ 69             |
| 3250-0-0 GEN GOV CAPTL CONSTRUCTION         | \$ 442                 | \$ -               | \$ -                | \$ 442            |
| 3300-0-0 COMMUNICATIONS BLDG AND EQUIP      | \$ 285                 | \$ -               | \$ -                | \$ 285            |
| 3350-0-0 TECHNOLOGY REPLACEMENT FUND        | \$ 365                 | \$ -               | \$ -                | \$ 365            |
| 3400-0-0 BROADBAND INFRASTRUCTURE           | \$ 13,282              | \$ -               | \$ -                | \$ 13,282         |
| 3450-0-0 JAIL CAPITAL IMPROVEMENTS          | \$ 910                 | \$ -               | \$ -                | \$ 910            |
| 3500-0-0 HOMELESS SHELTER CAPITAL           | \$ 2,037               | \$ -               | \$ -                | \$ 2,037          |
| 4010-0-0 SOLID WASTE                        | \$ 4,421               | \$ 7,813           | \$ -                | \$ 12,233         |
| 4050-0-0 PACKWOOD AIRPORT                   | \$ 123                 | \$ 26              | \$ -                | \$ 150            |
| 4070-0-0 SOUTH COUNTY AIRPORT               | \$ 504                 | \$ 365             | \$ -                | \$ 869            |
| 4100-0-0 MIDDLEFORK WATER-SEWER SYSTEM      | \$ 225                 | \$ 358             | \$ -                | \$ 582            |
| 4150-0-0 SOLID WASTE DISPOSAL DIST #1       | \$ 7,205               | \$ -               | \$ -                | \$ 7,205          |
| 4200-0-0 WATER UTILITY-VADER                | \$ 573                 | \$ 892             | \$ -                | \$ 1,466          |
| 5010-0-0 EQ RENTAL & REV-FLEET              | \$ 4,651               | \$ 5,241           | \$ -                | \$ 9,892          |
| 5060-0-0 PITS & QUARRIES                    | \$ 164                 | \$ -               | \$ -                | \$ 164            |
| 5070-0-0 FACILITIES                         | \$ 4,779               | \$ 7,530           | \$ -                | \$ 12,309         |
| 5100-0-0 COUNTY INS - WORKERS' COMP         | \$ 665                 | \$ 405             | \$ -                | \$ 1,070          |
| 5120-0-0 RISK MGMT GENERAL LIABILITY        | \$ 2,829               | \$ 1,421           | \$ -                | \$ 4,251          |
| 5140-0-0 RISK MGMT UNEMPLOYMENT             | \$ 177                 | \$ -               | \$ -                | \$ 177            |
| 5160-0-0 RISK MGMT LEOFF 1                  | \$ 132                 | \$ -               | \$ -                | \$ 132            |
| 5200-0-0 RADIO SERVICES                     | \$ 482                 | \$ 753             | \$ -                | \$ 1,235          |
| 5400-0-0 INFORMATION SERVICES               | \$ 3,686               | \$ 5,930           | \$ -                | \$ 9,616          |
| 0-0-0 OTHER                                 | \$ -                   | \$ -               | \$ 795              | \$ 795            |
| <b>Total</b>                                | <b>\$ 146,473</b>      | <b>\$ 146,473</b>  | <b>\$ 146,473</b>   | <b>\$ 439,418</b> |