



2020 COST PLAN

Thurston County Auditor's Office
December 31, 2019

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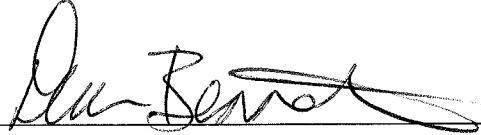
Thurston County

Washington

Certification Statement

I hereby certify, as the responsible official of the County of Thurston, that the information contained in the county-wide federal cost allocation plan for the 2020 fiscal year is correct and was prepared in accordance with the policies and procedures contained in federal unified circular. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs to federally supported programs been included as indirect costs in the federal cost plan. I also hereby certify, as the responsible official of the County of Thurston, that the information contained in the county-wide billable full cost allocation plan for the 2019 fiscal year is correct and was prepared in compliance with the statutes of the State of Washington and cost allocation guidelines of the Washington State Auditor's Office. The costs in these plans contain expenditures for the 2018 fiscal year.

Date: January 16, 2020

County Official: 

Title: Financial Services Manager

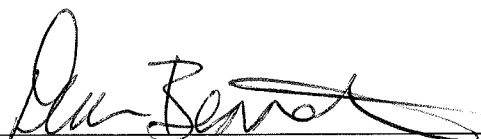
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Cost Model Overview

Cost Model's Purpose

This cost model's primary purpose was, and continues to be, to compute the unbilled cost of services provided by the General Fund to other County Funds (Full Cost Plan). The model's secondary purpose was, and continues to be, to compute central service costs for computing indirect cost rates for cost reimbursement purposes for state and federal grant programs (Federal Cost Plan). This model does not compute service costs for:

- Previously billed services
- Unallocable external services
- Services provided by one fund to another fund (outside of and excluding the General Fund)
- Other funds that would be billable to the General Fund

Cost Model's History

Thurston County's cost model was originally developed by the financial consulting firm of David M Griffith and Associates in the 1980s. The County provided a substantial amount of assistance to this firm in the annual preparation of the County's cost model. The County, on it's own, prepared the model in it's entirety starting in the mid 1990's. This conversion included developing formulas to convert the firm's data base program to a spread sheet driven model.

Cost Model Overview - Cost Model's History - Continued

Thurston County's cost model initially computed service costs within three cost plans (Billable, Federal Cost and Full Cost) through 2009. Service costs were allocated to all funds in all three plans as:

- Billable - Only Board authorized funds were billed Board authorized service costs in the billable plan
- 2 CFR Part 200 - Central service costs computed in compliance with 2 CFR Part 200 were used to compute central service indirect cost rates for federal and state grant programs.
- Full Cost - All unbilled allocable internal service costs were allocated in the Full Cost plan. The full cost plan was used to compute the additional revenue that would be generated to the General Fund, and additional service costs that would be paid by all benefitting user funds, when compared to the County's Billable authorized cost plan.

The billable plan was terminated with the implementation of the full cost plan as the County's billable plan in 2010, in response to the General Fund funding crisis that was precipitated with the enactment of initiative 747 resulting in:

- All service costs included within the County's billable full cost plan
- All County funds billed the full cost of services
- Departments have the option of requesting from the BOCC a General Fund subsidy during the annual budget process if billed costs cannot be funded without significant changes or reductions to the operations of that fund

Cost Model Overview - Cost Model's History - Continued

Other significant changes that were subsequently made to the County's billable full cost plan included designating the:

- Planning Department as a General Fund Department and including their service cost as a billable cost in 2010
- Emergency Services Department as a General Fund Department and including their service cost as a billable cost in 2011

Federal Cost Plan & Indirect Cost Rates

The Federal Plan compiles and computes the cost of County-Wide services provided to funds and departments in compliance with OMB Circulars. Costs included and excluded in allocable costs from each cost center in both the Federal and Full Cost Plans are identified and described in the accompanying narratives to each cost center within this model.

County-Wide central service costs compiled and computed in the Federal Plan are used to compute central service indirect cost rates in compliance with 2 CFR Part 200. These rates are computed by dividing a fund's allocated county-wide central service cost from 2 CFR Part 200 plan by that fund's:

- Payroll cost which computes a payroll cost rate
- Full cost which computes a full cost rate

The resulting percentage computes each plan's fund administrative service cost from the General Fund for each and every \$1 of payroll (or total) cost spent in that fund.

Cost Model Overview - Federal Cost Plan & Indirect Cost Rates - Continued

This model computes estimated Federal central service indirect payroll cost rates. However, Federal rates are not computed even though central service costs are compiled and computed in this cost model. Actual rates are separately computed, partially based on rolled up Federal central service costs from this model as requested by County Departments in separate rate computation files outside this cost model for the following reasons:

- Only a handful of County departments or funds need computed indirect cost rates and these rates are then computed when requested and as needed by these departments
- A separate smaller rate computation file is prepared and used to document computation of indirect cost rates since many of the tables in this cost model are irrelevant to these rates and because grantor agencies would not understand how these rates fit into and are derived from the entire cost model
- A departmental administrative cost rate specific to a department or fund needs to be computed and added to a central service cost rate to compute a total Federal indirect cost rate.
- A total or payroll cost rate may be computed based on the underlying structure and resources of the program and needs or requests of the grantor agency
- The base used to compute a payroll or total cost rate excludes all costs that are not authorized by OMB Circulars and therefore must be specifically identified and excluded for each program and each indirect cost rate calculation

Cost Model Overview - Continued

Overview of Cost Model

The cost model begins with a series of pie graphs to illustrate how billed costs relate and reconcile to the total cost of the County governmental unit. The graphs illustrate the following cost relationships by graphing and comparing:

- Processed total transactions to total County-Wide disbursements (Graph 1)
- Total County-Wide disbursements to disbursements by function (Graph 2)
- Disbursements by function to disbursements for administration and support services (Graph 2)
- Admin/support service disbursements to unbilled General Fund support service disbursements (Graph 3)
- Unbilled General Fund support service disbursements to billed costs under the full cost plan (Graph 4)

General Fund service costs are accumulated within the cost model by activity within each cost center. External and other unallocable service costs, along with previously billed service costs, are subtracted from that activity's accumulated allocable total cost. Other unallocable service costs are primarily service costs that are not allocable per the Unified Circular in the Federal cost plan.

Cost Model Overview - Overview of Cost Model - Continued

This net total cost for each service activity is then allocated to all County funds based on assumptions of services provided to each of the County's benefitting funds. These assumptions are quantified by data driven service factors with 100% of the net allocable cost of each activity allocated to all County funds. Service cost allocation methods utilized in this cost model can be categorized as follows:

- Direct time charged to each fund
- Number of transactions processed for each fund
- By amounts or transactions associated with, or related to, the provided service (for example - budgeted service cost is assumed to correlate to a fund's budget).

Actual amounts are used to compute the service cost to each user. This includes not only the actual service cost but also factors (such as transactions, amounts or documents) that allocate the cost to the service user. Actual amounts from the prior year are therefore computed in the current year to compute billable cost to the service user in the next year. For example, actual amounts from 2014 were used in 2015 to compute billables in 2016. Likewise, actual amounts from 2016 were used in 2017 to compute billables in 2018.

Using the two examples noted above, the 2018 billable amount is the exact cost that should have been billed in 2016. Therefore, any service cost or allocation adjustments to the billables in 2016 are automatically incorporated and reflected in the billable amount two years later in 2018.

Cost Model Overview - Overview of Cost Model - Continued

Reports and tables are organized and identified in this cost model as follows:

● Plan Overview

- Pie graphs to illustrate how billed costs relate and reconcile to the total cost of the County governmental unit (as noted on prior page)
- Budget resolution listing each fund's billed and unbilled service cost with reasons for each billing exclusion ("2016 Billable Service Cost Budget Resolution" table)

● Plan Summaries

- Summary of allocated and unallocated cost by activity by cost center for both the Federal Cost and Full Cost plans ("Cost Summary - By Plan" table)
- Billed cost by fund by year from plan inception ("Overview of Significant Changes in Billed Costs" and "Annual Summary of Billed Costs" tables)

● Cost Allocation

- Allocated cost per fund by activity by cost center by cost plan including fund totals by generic fund type and for reallocated costs ("Cost Allocation - All Cost Plans" table)
- Re-allocated cost per fund by activity by cost center by cost plan ("Re-Allocated Costs" table)
- Full cost fund billing reports listing current and prior year's allocable or billable service cost by activity by cost center by allocation method with explanations for any significant changes in billable costs from prior year ("Full Cost of Services By Fund" tables)

Cost Model Overview - Overview of Cost Model - Continued

• Cost Centers

- Cost center tables to accumulate General Fund unbilled internal service costs by cost center by activity and by reallocated cost with activity costs segregated and categorized by employee effort, employee cost, non-payroll supporting cost, unallocated cost and resulting net allocated and billable cost ("Employee Time Distribution", "Employee Salary Distribution", "Cost Distribution" and "Cost Reallocation" tables)

• Assumptions

- Data driven assumptions that allocate accumulated service cost for each activity by fund ("Allocation Factors", "Expend/Budget Allocation Factors", and "Other Assumptions" tables)

• Appendices

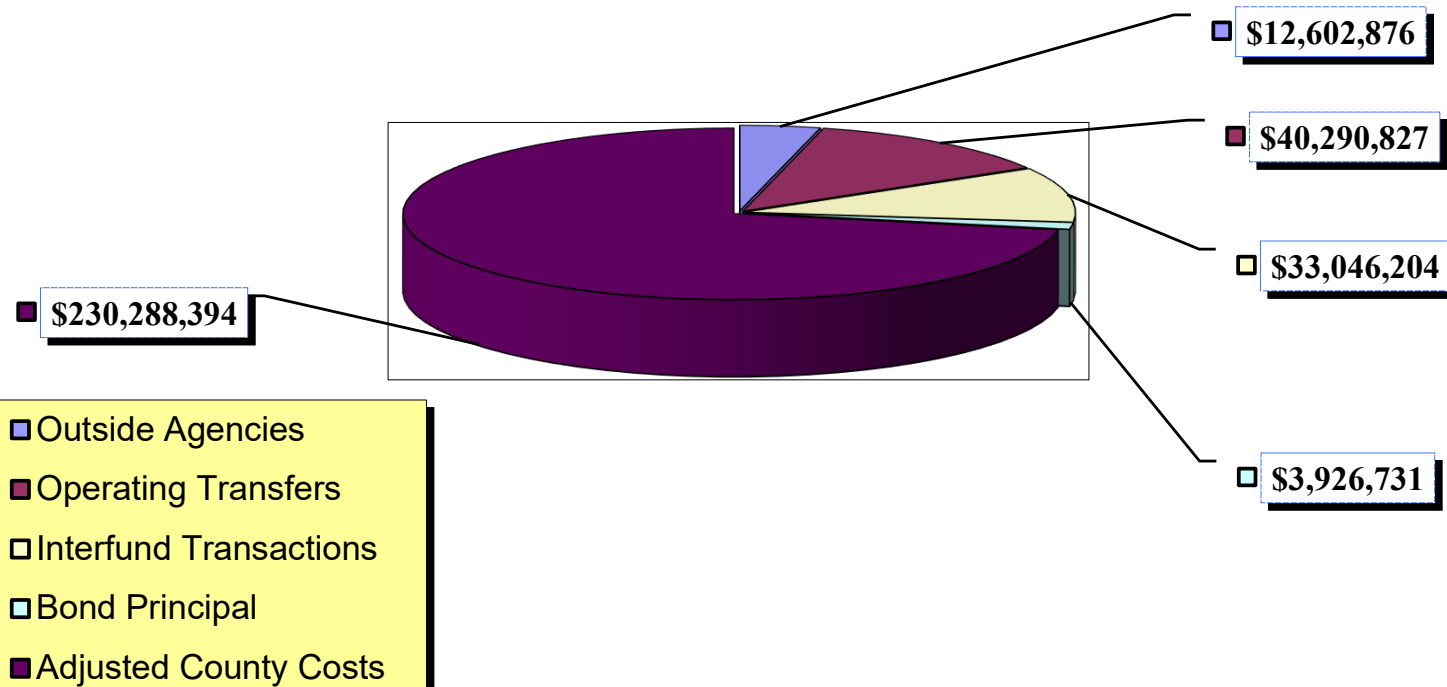
- Performance measures to compute annual service cost by activity using data from assumptions that allocate costs to user funds ("Cost Per Service" table)
- Reconciliation of accumulated service costs by cost center to allocated costs within the cost model ("Cost Model Reconciliation" table)

County-Wide Transactions Graph

The County spent \$230,288,394 in 2018 on various programs. This is the direct "one-time" cost after excluding amounts spent by non-county agencies and after excluding interfund transfers, interfund transactions and bond principle.

Thurston County Expenditures - 2018

Total Transactions - \$320,155,032

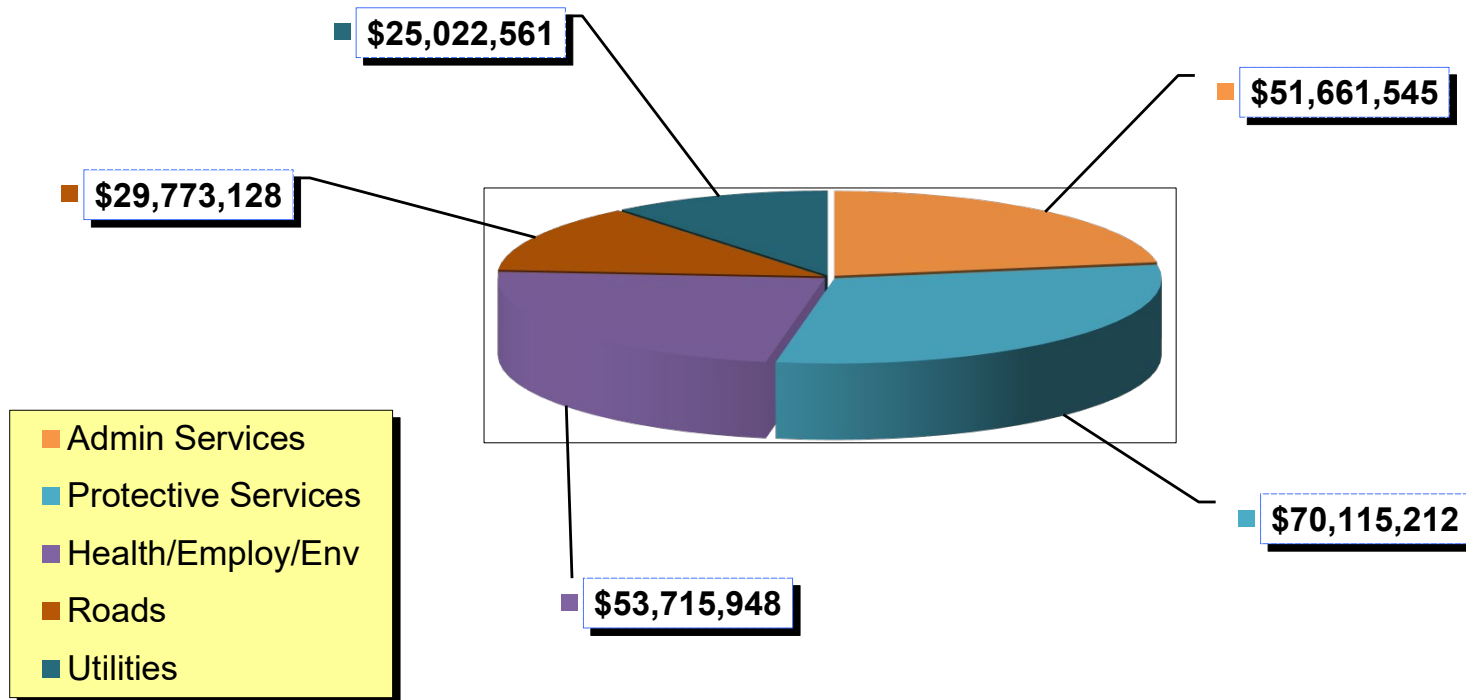


County-Wide Cost Graph

The County spent \$51,661,545 on county-wide administrative and support services. This direct cost excludes amounts spent for community protection, utilities, roads and for health, employment and environmental services.

Health, employment and environmental services is a "catch all" category. It includes recreational services (Parks, Recreation and Fair) and regulatory services (Development Services and Boundary Review Board).

Thurston County Expenditures - 2018 County-Wide Cost - \$230,288,394



Administrative & Support Services Graph

The County spent \$20,962,170 on unbilled General Fund support services in 2018. These services were therefore not reimbursed by another fund (except for \$30,000 in subsequently deducted billing credits) or billed through internal service funds. Unbilled unreimbursed services include:

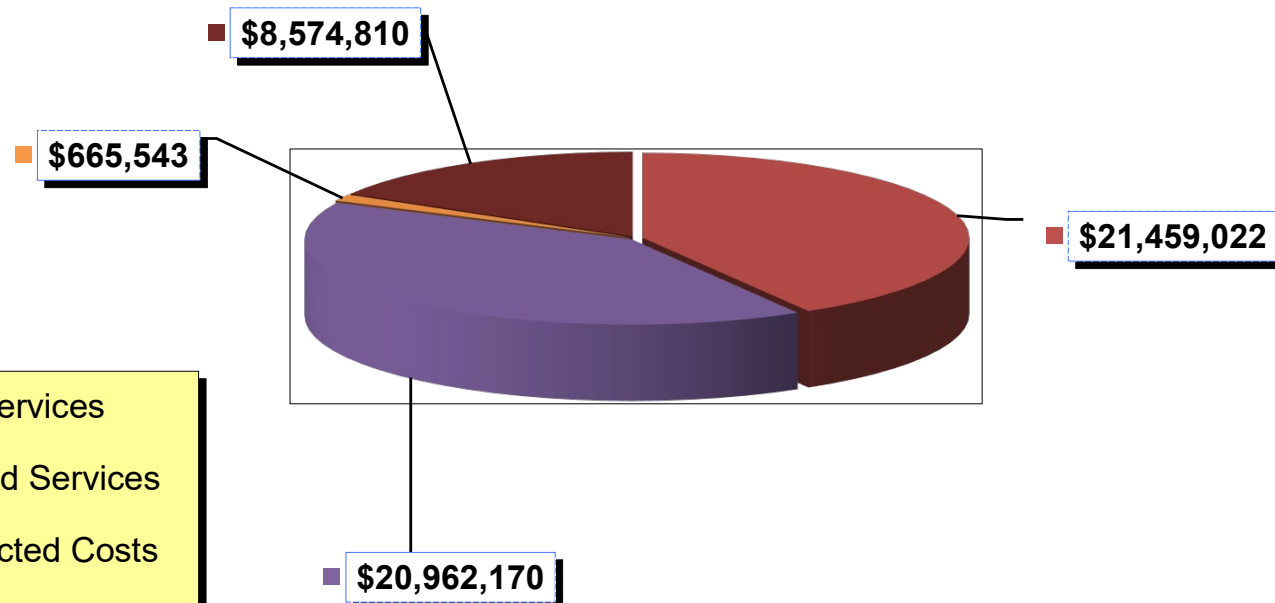
1. Assessment services from the Assessor's Office
2. Administrative, budget, management and public information services from the Commissioner's Office
3. Cost for the depreciated use of General Fund Equipment
4. Cost for the unbilled depreciated use of occupied building space for County departments
5. Emergency planning and management services from the Emergency Management Department
6. External audit services from the State Auditor's Office
7. Financial services from the Auditor's Office
8. Law Library services provided to other General Fund Departments
9. Human resource services from the Human Resources Department
10. Legal services from the Prosecuting Attorney's Office
11. Planning services from the Planning Department
12. Treasury services from the Treasurer's Office
13. Unreimbursed cost for personnel services and association dues from Non-Departmental

The County spent \$21,459,022 on billed internal support services in 2018. These support service costs were therefore reimbursed directly to the provider funds which were primarily internal service funds but also include four Treasurer and Auditor special revenue funds.

The County spent \$8,474,810 on external administrative services in 2018. Funds and departments that provided these services directly to the public included Non-Departmental, Auditor, REET and Veterans.

Thurston County Expenditures - 2018

Admin/Support Services - \$51,661,545



Billable Indirect Cost Graph

The County will bill user departments \$6,638,695 in 2020 for the cost of General Fund internal services provided to other funds in 2018. The County bills costs to users based on assumptions on the amount of service provided to each fund.

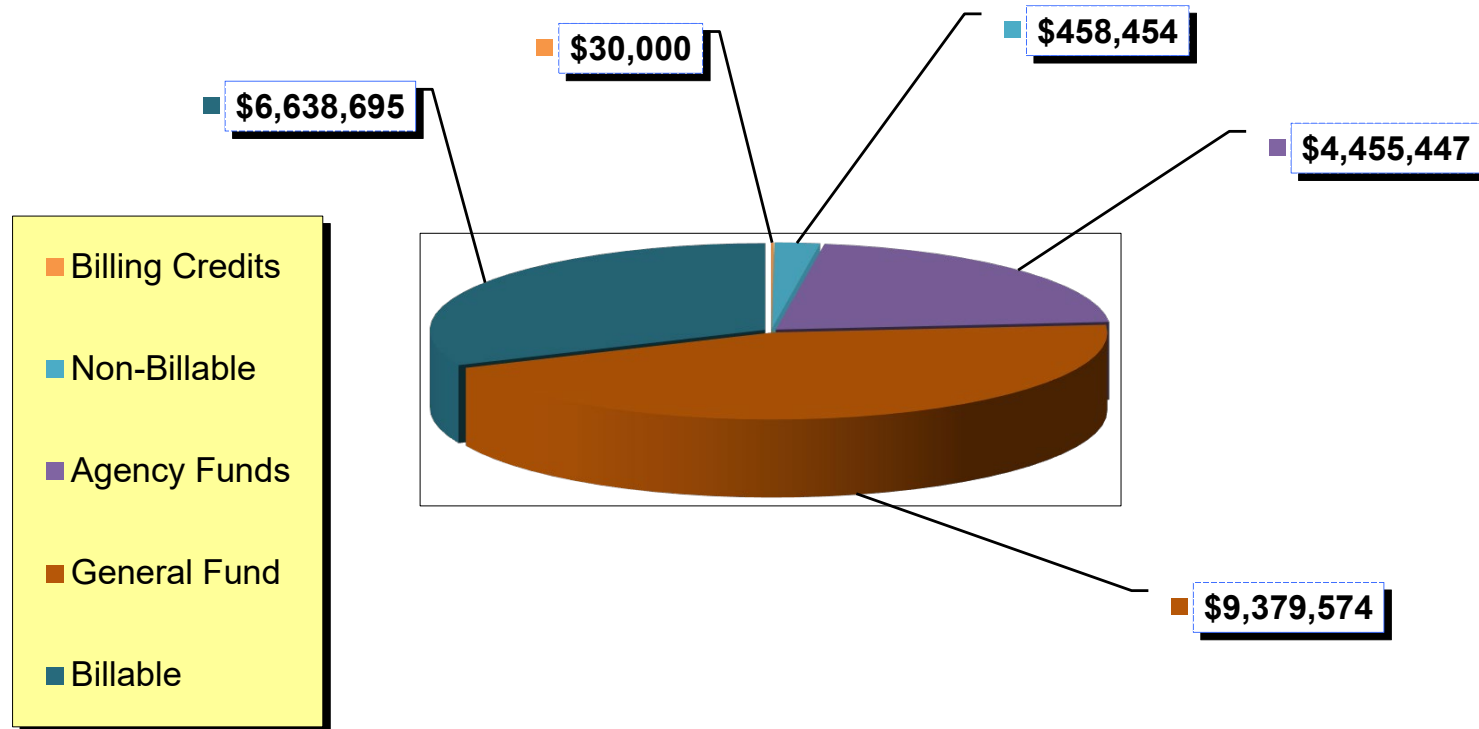
The County provided \$9,379,574 in General Fund services to user departments within the General Fund. General Fund departments are not billed for these services because these departments and services are already funded through the General Fund.

The County provided \$4,455,447 in General Fund services to other governments in 2018. The provision of these services by the General Fund is legally mandated. However, the cost of these services is not legally billable to these governments.

There were \$30,000 in billing credits for previously billed costs for General Fund services. There was also an additional \$458,454 of non-billable costs that could not be legally billed to County funds.

Thurston County Expenditures - 2018

Un-Billed Internal Services - \$20,962,170



Billable Amounts

2020 General Fund Billable Service Cost

The 2018 General Fund service cost and billable amount in 2020 is noted by fund in the accompanying BOCC budget resolution. \$20,962,170 in General Fund service costs less \$30,000 in billing credits from the prior graph results in \$20,932,170 in allocated unbilled service costs for each serviced fund and department. \$14,293,475 in allocated unbilled service costs is not billable for reasons noted in the accompanying resolution and prior graph. The remaining \$6,638,695 will be billed as noted to each County fund.

2020 Cost Plan Policies

All Funds eligible for cost allocation will again be charged the full cost of General Fund services from 2018 in 2020 except for funds and costs that cannot legally be billed. The Board of County Commissioners may choose to subsidize certain allocations based on program impacts. However, these subsidies must be subsequently requested by the Department and then approved by the BOCC through the budget process in either 2019 or 2020. Central service costs in compliance with federal circulars and requirements (see "Cost Allocation - All Cost Plans" table) will be included in federal reimbursement requests and grants as allowed, required or available on an "as needed" and "as requested" basis.

The Auditor's Office will re-negotiate legally allowable financial service agreements with outside governmental agencies which includes the Area Agency on Aging, Regional Planning and Olympic Region Clean Air Agency.

2020 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs				
				Amount	Ref	2020	2019	Change
0010	01	Assessor	\$ 252,441	\$ (252,441)	1	\$ -	\$ -	\$ -
0010/02	A200-79	Auditor	353,240	(353,240)	1	-	-	-
0010/02	A280-99	Auditor - Financial Services	108,747	(108,747)	1	-	-	-
0010	03	Commissioners	433,775	(433,775)	1	-	-	-
0010	04	Treasurer	85,116	(85,116)	1	-	-	-
0010	05	Clerk	273,430	(273,430)	1	-	-	-
0010	06	Superior Court	511,940	(511,940)	1	-	-	-
0010	07	District Court	339,889	(339,889)	1	-	-	-
0010	08	Juvenile Probation	1,383,077	(1,383,077)	1	-	-	-
0010	09	Prosecuting Attorney	750,050	(750,050)	1	-	-	-
0010	10	Sheriff	1,358,584	(1,358,584)	1	-	-	-
0010	11	Corrections	2,373,789	(2,373,789)	1	-	-	-
0010	12	Coroner	101,713	(101,713)	1	-	-	-
0010	22	Human Resources	198,348	(198,348)	1	-	-	-
0010	23	Non-Departmental	93,028	(93,028)	1	-	-	-
0010	24	Public Defense	379,435	(379,435)	1	-	-	-
0010	27	WSU Extension	25,328	(25,328)	1	-	-	-
0010	29	Emergency Management	203,888	(203,888)	1	-	-	-
0010	36	Planning	107,979	(107,979)	1	-	-	-
0010	37	Pre Trial Services	43,584	(43,584)	1	-	-	-
0010	90	State Examiner	2,193	(2,193)	1	-	-	-
1010	04	Treasurer's M & O	7,695	(2,374)	7	5,321	4,876	445
1020	05	Family Court Services - Clerk	15,499	(3,334)	5	12,165	13,749	(1,584)
1030	27	Fair	34,282	-		34,282	33,233	1,049
1040	06	Law Library	2,641	-		2,641	2,945	(304)
1050	02	Auditor - M & O	6,322	-		6,322	5,884	438
1080	06	Family Court - Superior Court	1,615	(583)	5	1,032	945	87
1090	02	Auditor - Election Reserve	1,238	-		1,238	918	320
1100	03	Det. Fac. Sales Tax Hold.	3,465	-		3,465	4,712	(1,247)
1110	09	Victim Advocate Program	26,293	-		26,293	27,600	(1,307)
1120	04	Investment Administration	8,359	(8,359)	3	-	-	-
1140	34	Emergency Management Council	629	-		629	541	88
1160	04	REET Technology	974	(974)	3	-	-	-

2020 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs				
				Amount	Ref	2020	2019	Change
1170	03	Trial Court Improvement	1,173	(217)	5	956	631	325
1180	40	Treatment Sales Tax	31,828	-		31,828	17,423	14,405
1190	34	County Roads	1,748,666	-		1,748,666	1,821,338	(72,672)
1200	40	Veterans	13,175	-		13,175	15,292	(2,117)
1280/90	29	Medic One & Reserve	293,046	-		293,046	271,856	21,190
1300	03	Stadium/Convention/Art Center	559	-		559	378	181
1350	34	Noxious Weed	19,285	-		19,285	18,868	417
1360	04	Tax Refunds	7	(7)	2	-	-	-
1380	03	Conservation Futures	25,212	-		25,212	27,547	(2,335)
1400	41	Housing & Community Renewal	132,435	(18,575)	5	113,860	97,567	16,293
1440	10	Sheriff's Special Programs	2,100	(203)	5	1,897	1,471	426
1450	11	Prisoner's Concession	7,793	-		7,793	7,962	(169)
1470	09	Interlocal Drug Enforcement	5,667	-		5,667	-	5,667
1470	10	Interlocal Drug Enforcement	4,233	-		4,233	-	4,233
1490	40	PHSS Technology	905	-		905	683	222
1500	40	Public Health	784,225	(302,565)	5	481,660	474,538	7,122
1500	41	Social Services	95,193	(17,369)	5	77,824	83,990	(6,166)
1550	02	Communications - 911 Excise Tax	78,317	(78,317)	2	-	-	-
1600	34	Transportation Benefits-District	1,292	-		1,292	-	1,292
1610	02	Election Stabilization Fund	186	-		186	48	138
1620	03	Public, Educational & Govt Access	9,272	-		9,272	1,267	8,005
1720	34	Long Lake - LMD	7,363	-		7,363	8,156	(793)
1740	34	Lake Lawrence - LMD	4,493	-		4,493	4,176	317
1780	27	WRIA Water & Waste	5,876	(5,876)	3	-	-	-
1900	09	Anti-Profitteering	336	-		336	257	79
1910	05	Clerk's Collection	13,645	(2,847)	5	10,798	9,595	1,203
1920	03	Tourism Promotion Area	8,538	-		8,538	8,117	421
1930	03	Historic Preservation	4,803	-		4,803	1,158	3,645
2240	03 & 04	G.O. Bonds 2007	34	(34)	3	-	-	-
2250	03 & 04	G.O. Bonds 2009	852	(852)	3	-	-	-
2260	03 & 04	GO Bonds 2010	1,359	(1,359)	3	-	-	-
2261	03 & 04	GO Bonds 2010 - Sinking Fund	92	(92)	3	-	-	-
2270	03 & 04	GO Bonds 2015	641	(641)	3	-	-	-

2020 Billable Service Cost Budget Resolution

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs				
				Amount	Ref	2020	2019	Change
2280	03 & 04	Rid # 2	72	(72)	3	-	-	-
2290	04	GO Bonds 2016	836	(836)	3	-	-	-
2300	03/04	Corrections Flex Unit	343	(343)	3	-	-	-
3010	34	Roads Construction In Progress	274,765	-		274,765	289,144	(14,379)
3080	03	Jail Capital Projects	2,874	-		2,874	2,147	727
3160	03	Real Estate Excise Tax	8,160	(8,160)	3	-	-	-
3170	03	2010 Debt Holding	58	(58)	3	-	-	-
3190	34	Transportation Impact Fees	1,421	-		1,421	823	598
3200	34	Parks Impact Fees	935	-		935	537	398
3210	03	Real Estate Excise Tax 2	3,963	(3,963)	3	-	-	-
4030	34	Solid Waste - M & O	600,594	-		600,594	492,941	107,653
4040	34	Solid Waste - Res. For Closure	29,245	-		29,245	28,638	607
4050	34	Solid Waste Reserve	737	-		737	1,850	(1,113)
4060	27	Storm & Surface Water Utility	70,459	-		70,459		70,459
4060	34	Storm & Surface Water Utility	330,110	-		330,110	380,385	(50,275)
4070	34	Storm & Surface Water Capital	23,291	-		23,291	14,115	9,176
4124	27	Land Use & Permitting	736,900	-		736,900	642,468	94,432
4200	34	Boston Harbor Water/Wastewater	35,615	-		35,615	31,762	3,853
4210	04 & 34	Boston Harbor Reserve	2,415	-		2,415	3,679	(1,264)
4300	34	Tamoshan/Beverly Beach Sewer	18,045	-		18,045	18,102	(57)
4340	34	Grand Mound Wastewater	196,063	-		196,063	189,279	6,784
4350	04 & 34	Grand Mound Water	112,888	-		112,888	106,998	5,890
4380	04	Olympic View Debt Service	21	(21)	3	-	-	-
4400	34	Tamoshan Water/Sewer	9,988	-		9,988	9,919	69
4410	34	Olympic View Sewer	5,030	-		5,030	4,985	45
4420	04 & 34	Tamoshan Reserve	1,203	-		1,203	487	716
4440	34	Grand Mound Wastewater	2,412	-		2,412	2,574	(162)
4450	34	Grand Mound Water Cap	8,021	-		8,021	5,399	2,622
4460	04	Tamoshan Beverly Beach Debt	34	(34)	3	-	-	-
4480	04 & 34	Grand Mound Debt Service	389	(389)	3	-	-	-
4510	04 & 40	Community Loan Repayment #1	1,330	-		1,330	1,243	87
5030	22	Unemployment Compensation	6,602	-		6,602	4,132	2,470
5050	22	Insurance Risk	47,045	-		47,045	54,850	(7,805)

2020 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs				
				Amount	Ref	2020	2019	Change
5060	22	Benefits Administration	15,320	-		15,320	11,842	3,478
5210	04 & 25	Central Services/Facilities	552,462	-		552,462	766,979	(214,517)
5220	25	Central Services Reserve	61,794	-		61,794	63,756	(1,962)
5230	25	CS Facilities Engineering	22,823	-		22,823	17,825	4,998
5240	25	System Reserve	19,043	-		19,043	13,073	5,970
5250	38	Information Technology	182,731	-		182,731		182,731
5410	25	E.R.&R. Maintenance	172,477	-		172,477	152,473	20,004
5420	25	E.R.&R. Replacement	82,561	-		82,561	91,421	(8,860)
6331		Forest Excise	-	-	2	-	-	-
6334		Treasurer's Trust	-	-	2	-	-	-
6335		Taxes & Refunds Pending	-	-	2	-	-	-
6336		Performance Bonds	3	(3)	2	-	-	-
6338-9,A-D		State Agencies	1,108,122	(1,108,122)	2	-	-	-
6350-54		Drainage Districts	161	(161)	2	-	-	-
6410-11		Cemetery Districts	3,859	(3,859)	2	-	-	-
6420-29,F-P		PUD #1	6,456	(6,456)	2	-	-	-
6431		Tanglewilde Parks	852	(852)	2	-	-	-
6440-49,A-J		Housing Authority	18,572	(18,572)	2	-	-	-
6450		Intercity Transit	3,363	(3,363)	2	-	-	-
6460-64		Timberland Regional Library	155,984	(155,984)	2	-	-	-
6471		ORCAA	5,514	(1,256)	4	4,258	4,097	161
6480		Conservation District	-	-	2	-	-	-
6490		Thurston Regional Planning	13,537	(806)	4	12,731	12,606	125
6500-06		ESD #113	3,531	(3,531)	2	-	-	-
6500-6620		School Districts	2,070,993	(2,070,993)	2	-	-	-
6630-6777		Fire Districts	383,066	(383,066)	2	-	-	-
6780,67A		West Thurston Fire	37,904	(37,904)	2	-	-	-
67B		SE Thurston Regional Fire	45,151	(45,151)	2	-	-	-
6802-07		Port of Olympia	80,548	(80,548)	2	-	-	-
6810-70		Cities & Towns	463,693	(463,693)	2	-	-	-
6910-11		CapCom	902	(902)	2	-	-	-
6920		Visitor & Convention's Bureau	-	-	2	-	-	-
6930		Olympia Metropolitan Park District	44,419	(44,419)	2	-	-	-
6940		Dispute Resolution Center	31	(31)	2	-	-	-

2020 Billable Service Cost Budget Resolution								
Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Allocated Cost	Excluded Costs				
				Amount	Ref	2020	2019	Change
6950		Area Agency On Aging	29,803	(2,331)	4	27,472	27,128	344
6960		Thurston Mason BHO	18,453	(18,453)	2	-	3,110	(3,110)
6970		Wash State Trans Insur Pool	-	-	2	-	-	-
6980		LOTT	4,991	(4,991)	2	-	-	-
Total Billable Cost Per Budget Resolution			\$ 20,932,170	\$ (14,293,475)		6,638,695	6,418,488	220,207
Reasons for Excluded Costs:								
1. General Fund has already funded it's share of service costs since total service cost is funded by the General Fund 2. Service costs to these agency funds cannot be billed because services are statutorily mandated and any billings must be by mutual agreement 3. These County funds cannot be legally billed per statute 4. Billable amounts are contractually approved through inter-local agreements with the Auditor based on provided services 5. Some service costs are not billable to these grant funded funds because regulations prohibit reimbursement for these excluded costs 6. These funds were not billed since they were eliminated or are scheduled for elimination from the County's financial system 7. Only costs traceable to the foreclosure function are billable to this Fund per statute								
Changes in Cost of Services Producing Change in Billable Costs from 2018 to 2019:								
<u>Increase in Billable Costs for:</u>								
			BOCC					126,698
			Other (Includes Credit For BHO Estimated Payment)					108,403
			Prosecuting Attorney					101,790
			Financial Services					49,596
			Human Resources					43,468
			Non-Departmental					31,023
			Treasurer					7,480
			Assessor					5,751
<u>Decrease in Billable Costs for:</u>			Planning & Emergency Management					\$ (254,002)
			Total					\$ 220,207

Cost Summary - By Plan

This table categorizes all costs in the cost model into service costs that are included and excluded from the federal and full cost plans. Service costs are summarized and reconciled to service costs accumulated and reported in each of the County's cost centers in the "Cost Centers" section of this cost model.

The total cost for each service activity in each cost center is listed and reported in this table. The total cost for each activity is then segregated and reported into amounts that were included as service costs in the federal and full cost plans and the amount, if any, that was excluded from all cost plans.

Service costs are excluded if the amount has already been billed to a user or if the amount is not allocable. A service cost is not allocable in the Federal plan if it is not be in compliance with OMB's cost allocation "Super-Circular. A service cost would not be allocable in the Full Cost plan if it would not be equitable, fair or reasonable to allocate that cost to a service user. Service costs are not allocable in either plan if any of the following conditions pertain to the underlying cost:

- The cost has been previously billed to a user or has been already reimbursed through transfers or by other financial procedures
- The cost pertains to activities that are not an internal service that would be reasonably billable to a service user
- If the cost is for capital, debt or intergovernmental purposes

Cost Summary - By Plan								
Cost Center	2020				2019		Change	
	Total	Federal Plan	Full Cost Plan	Unallocated	Total	Full Cost Plan	Total	Full Cost Plan
Account Management	\$ 401,216		\$ 401,216	\$ -	\$ -	\$ -	\$ 401,216	\$ 401,216
Property Appraisal	3,769,173		3,769,173	-	3,619,180	3,619,180	149,993	149,993
Assessor	4,170,389	-	4,170,389	-	3,619,180	3,619,180	551,209	551,209
CAO	369,606	369,135	369,135	471	340,764	339,774	28,842	29,361
Budget	594,170	593,413	593,413	757	360,670	359,622	233,500	233,791
Public Info	236,587	236,285	236,285	302	196,829	196,257	39,758	40,028
Board Human Resources	486,564		485,944	620	438,453	437,179	48,111	48,765
Board Budget	486,568		485,948	620	438,455	437,181	48,113	48,767
Jail Projects	232,411	-	-	232,411	266,776	-	(34,365)	-
Commissioners	2,405,906	1,198,833	2,170,725	235,181	2,041,947	1,770,013	363,959	400,712
Citizen Boards	252,955		226,956	25,999	180,378	162,340	72,577	64,616
Civil Service	129,213	128,814	128,814	399	123,446	122,894	5,767	5,920
Labor Relations	327,722	326,709	326,709	1,013	316,200	314,785	11,522	11,924
Personnel Benefits	59,065	58,882	58,882	183	56,883	56,628	2,182	2,254
Personnel Services	822,168	819,627	819,627	2,541	678,728	675,691	143,440	143,936
Fund 505 - Risk Management	365,392			365,392	348,247		17,145	-
Training	200,683	157,064	157,064	43,619	186,352	161,399	14,331	(4,335)
Fund 506 - Benefits Admin	293,317			293,317	229,035		64,282	-
Fund 503 - Unemployment Admin	74,622			74,622	78,040		(3,418)	-
Human Resources	2,525,137	1,491,096	1,718,052	807,085	2,197,309	1,493,737	327,828	224,315
Year End Reporting	200,091	199,777	199,777	314	223,395	222,982	(23,304)	(23,205)
G/L Adjustments	164,049	163,791	163,791	258	89,439	89,274	74,610	74,517
Accounts Receivable	29,045	28,999	28,999	46	24,498	24,453	4,547	4,546
Munis Maintenance	186,604	186,311	186,311	293	155,972	155,684	30,632	30,627
Budget Analysis	18,102	18,074	18,074	28	32,656	32,596	(14,554)	(14,522)
Budget Processing	116,961	116,777	116,777	184	91,005	90,837	25,956	25,940
Budget - Cost Plan	99,719	99,562	99,562	157	57,754	57,647	41,965	41,915
Cost & Rate Setting	12,129	12,110	12,110	19	23,654	23,611	(11,525)	(11,501)
Financial Policies & Procedures	24,749	24,710	24,710	39	44,936	44,853	(20,187)	(20,143)
Fixed Assets	178,100	177,820	177,820	280	134,479	134,230	43,621	43,590
Grant Accounting	189,285	188,988	188,988	297	24,706	24,660	164,579	164,328
Internal Auditing	112,600	112,423	112,423	177	144,716	144,448	(32,116)	(32,025)

Cost Summary - By Plan								
Cost Center	2020				2019		Change	
	Total	Federal Plan	Full Cost Plan	Unallocated	Total	Full Cost Plan	Total	Full Cost Plan
Other	117,252		-	117,252	109,251	-	8,001	-
Payroll	317,569	317,070	317,070	499	298,996	298,443	18,573	18,627
Voucher Invoices	481,220	480,467	480,467	753	462,831	461,975	18,389	18,492
Financial Services	2,247,475	2,126,879	2,126,879	120,596	1,918,288	1,805,693	329,187	321,186
Association Dues	96,705		96,705	-	69,323	69,323	27,382	27,382
Budget	155,217	155,217	155,217	-	199,622	199,622	(44,405)	(44,405)
Code Updates	15,799	15,799	15,799	-	13,420	13,420	2,379	2,379
Emergency Services	1,547,836		805,319	742,517	1,237,516	702,505	310,320	102,814
Interfunds	423,111	423,111	423,111	-	433,818	433,818	(10,707)	(10,707)
LEOFF	158,271	158,271	158,271	-	150,149	150,149	8,122	8,122
Personnel Services	11,479	11,479	11,479	-	11,548	11,548	(69)	(69)
Planning	1,792,138		1,352,358	439,780	1,590,078	868,970	202,060	483,388
Regional Planning	201,059		201,059	-	201,812	201,812	(753)	(753)
Unallocated	4,295,580			4,295,580	3,290,326		1,005,254	-
Non-Departmental	8,697,195	763,877	3,219,318	5,477,877	7,197,612	2,651,167	1,499,583	568,151
Legal Services	1,885,647	1,796,987	1,837,577	48,070	1,544,306	1,465,385	341,341	372,192
Other	8,326,528			8,326,528	7,226,232		1,100,296	-
Prosecuting Attorney	10,212,175	1,796,987	1,837,577	8,374,598	8,770,538	1,465,385	1,441,637	372,192
Budget & Accounting	242,465	242,465	242,465	-	227,323	227,323	15,142	15,142
Cash Receipt Processing	38,981		38,981	-	24,320	24,320	14,661	14,661
Excise Tax Processing	196,355			196,355	149,598		46,757	-
Internal Audit	-	-	-		8,714	8,714	(8,714)	(8,714)
Investments & Banking	90,995			90,995	70,018		20,977	-
Property Taxes	523,317		523,317	-	513,161	513,161	10,156	10,156
Warrants	130,178	130,178	130,178	-	104,565	104,565	25,613	25,613
Other	420,742			420,742	393,316		27,426	-
Treasurer	1,643,033	372,643	934,941	708,092	1,491,015	878,083	152,018	56,858
Law Library	44,816	15,238	15,238	29,578	63,910	21,729	(19,094)	(6,491)
State Examiner	127,458	127,458	127,458	-	123,436	123,436	4,022	4,022
Other	172,274	142,696	142,696	29,578	187,346	145,165	(15,072)	(2,469)

Cost Summary - By Plan								
Cost Center	2020				2019		Change	
	Total	Federal Plan	Full Cost Plan	Unallocated	Total	Full Cost Plan	Total	Full Cost Plan
Servicing Cost Centers	32,073,584	7,893,011	16,320,577	15,753,007	27,423,235	13,828,423	4,650,349	2,492,154
Building 1	\$ 102,532	\$ 102,532	\$ 102,532	\$ -	\$ 95,406	\$ 95,406	\$ 7,126	\$ 7,126
Building 2	72,145	72,145	72,145	-	64,078	64,078	8,067	8,067
Building 3 Office	354,108	354,108	354,108	-	326,318	326,318	27,790	27,790
Twin County Building 5	89,523	89,523	89,523	-	89,523	89,523	-	-
Building 4	36,873	36,873	36,873	-	36,538	36,538	335	335
Juvenile Detention	559,283	559,283	-	-	555,495	-	3,788	-
Generally Funded - Multi-Use	1,214,464	1,214,464	655,181	-	1,167,358	611,863	47,106	43,318
Building 6	29,295	29,295	29,295	-	-	-	29,295	29,295
Coroner Building	39,943	39,943	39,943	-	39,943	39,943	-	-
ARC	1,280,282	1,280,282	1,280,282	-	1,280,543	1,280,543	(261)	(261)
3400 Building	-	-	-	-	128,969	-	(128,969)	-
Public Health	115,956	115,956	-	-	282,884	-	(166,928)	-
Fair	86,543	86,543	86,543	-	45,380	45,380	41,163	41,163
Generally Funded - Sole-Use	1,552,019	1,552,019	1,436,063	-	1,777,719	1,365,866	(225,700)	70,197
Emergency Services	93,332	93,332	93,332	-	92,861	92,861	471	471
Medic1/911	96,534	96,534	96,534	-	96,534	96,534	-	-
Equipment Rental	69,758	69,758	69,758	-	64,983	64,983	4,775	4,775
Direct Billed & Funded - Central Services	259,624	259,624	259,624	-	254,378	254,378	5,246	5,246
Roads Buildings	489,381	489,381	-	-	499,693	-	(10,312)	-
Grand Mound	247,857	247,857	-	-	247,000	-	857	-
Boston Harbor	24,816	24,816	-	-	24,816	-	-	-
Tamoshan	106,141	106,141	-	-	106,141	-	-	-
Tamoshan Beverly Beach	26,153	26,153	-	-	26,153	-	-	-
Olympic View	4,972	4,972	-	-	4,972	-	-	-
Solid Waste	196,610	196,610	-	-	196,610	-	-	-
Funded - Public Works	1,095,930	1,095,930	-	-	1,105,385	-	(9,455)	-
Building Usage	4,122,037	4,122,037	2,350,868	-	4,304,840	2,232,107	(182,803)	118,761
General Fund Equip Depreciation	2,261,191	2,261,191	2,261,191	-	2,492,075	2,492,075	(230,884)	(230,884)
G. F. Equipment Depreciation	2,261,191	2,261,191	2,261,191	-	2,492,075	2,492,075	(230,884)	(230,884)
Imputed Cost Centers	6,383,228	6,383,228	4,612,059	-	6,796,915	4,724,182	(413,687)	(112,123)
Total Cost Centers	\$ 38,456,812	\$ 14,276,239	\$ 20,932,636	\$ 15,753,007	\$ 34,220,150	\$ 18,552,605	\$ 4,236,662	\$ 2,380,031

Overview of Significant Changes In Billed Costs

This table provides an overview of significant changes in billed costs. Only the most recent years and years where significant cost changes occurred are reported in this table. The change in cost is reported by fund or fund rollup for each reported year. A description and explanation of the change is reported for that year in table notes at table bottom.

Overview of Significant Changes In Billed Costs

#	Fund Name	2020	*11 2015	*10 2014	*9 2013	*8 2011	*7 2010	2009 *6		*5 2008	2002	*4 1994	*3 1993	*2 1990	*1 1988
								Special	Standard						
1010	Treasurer's M & O	5,321	5,404	5,450	6,514	5,469	1,306	-	3,391	3,432	2,137	-	-	-	-
1020/40	Family Court & Law Library	14,806	11,798	12,463	12,654	17,218	14,847	-	-	-	-	-	-	-	-
1030	Fair	34,282	41,711	46,998	39,115	32,191	25,138	-	-	-	-	-	-	-	-
Multiple	Auditor - M & O & Election Res	7,746	6,932	7,012	10,325	18,311	14,142	-	4,076	4,889	1,209	-	-	-	-
1070	Geo Data	-	-	-	35,045	27,851	23,743	-	17,499	16,290	9,012	28,930	-	-	-
1080	Superior Court Family Srv	1,032	366	316	581	-	-	-	-	-	-	-	-	-	-
Multiple	Trmt Sales Tax/Victim Adv/Drug Enf	39,658	11,091	15,994	16,439	19,379	10,711	-	-	-	-	-	-	-	-
1120	Investment Administration	-	-	-	-	-	-	-	4,052	3,627	1,855	-	-	-	-
Multiple	EMC/Art Center/Tourism/Hist/PEG	23,801	504	424	538	228	177	-	-	-	-	-	-	-	-
1170/80	Trial Crt Improv/Treat Sales Tax	32,784	4,305	8,617	8,641	2,839	1,053	-	-	-	-	-	-	-	-
Multiple	Roads & Transp & Benefits Dist	1,749,958	1,527,146	1,572,063	1,412,554	1,559,894	774,980	426,496	374,550	215,329	85,346	266,064	308,241	501,140	50,000
1200	Veterans	13,175	18,971	18,885	18,253	17,330	16,186	-	-	-	-	-	-	-	-
1220	Roads Development Review	-	-	-	-	3,676	40,916	-	37,944	27,901	13,160	11,474	-	-	-
1260	Workforce Development	-	-	-	-	-	114,569	-	64,233	64,233	86,168	25,648	37,534	23,683	-
1280/90	Medic One & Reserve	293,046	232,377	219,191	218,923	219,069	203,880	-	34,109	29,721	13,380	-	-	-	-
1320	Parks & Recreation	-	20,649	28,369	28,282	23,126	-	-	-	-	-	-	-	-	-
1350/80	Noxious Weed & Conserv Futures	44,497	59,612	51,533	47,929	50,279	33,521	-	15,318	12,332	7,469	2,080	7,599	21,319	-
1400	Housing & Community Renewal	113,860	81,356	75,151	57,981	43,401	-	-	-	-	-	-	-	-	-
1420/40	Sheriff's Programs & LEOFF 1	1,897	1,111	1,831	1,755	1,944	9,513	-	-	-	-	-	-	-	-
1450	Prisoner's Concession	7,793	11,342	11,349	11,863	12,247	9,804	-	10,524	10,249	3,017	1,441	1,024	-	-
1500-10	Public Health & Social Services	560,389	487,963	444,298	459,920	495,298	95,621	-	65,788	65,788	65,788	63,862	69,900	69,715	-
1550	Communications	-	-	-	-	-	150,653	-	127,902	102,602	46,901	-	-	-	-
1720/40	Long Lake & Lake Lawrence	11,856	8,579	15,650	14,615	7,514	8,365	-	-	-	-	-	-	-	-
1850	Debt Holding	-	-	-	-	21,078	11,019	-	-	-	-	-	-	-	-
1900/10	Anti-Profit & Clerk's Collection	11,134	16,262	11,821	11,291	15,769	11,284	-	-	-	-	-	-	-	-
3010	Roads Construction In Progress	274,765	305,241	286,758	260,994	153,659	111,470	-	56,825	53,651	63,911	40,152	-	-	-
Multiple	All Other Capital Project Funds	5,230	28,947	33,334	119,997	141,664	205,264	-	-	-	-	-	-	-	-
Multiple	Water/Waste Mgt & Utility Plan	-	-	-	-	-	-	83,549	128,750	113,153	81,141	4,408	-	8,478	-
4030/40	Solid Waste	630,576	360,006	360,952	376,056	296,960	255,015	-	102,969	103,146	63,398	52,877	86,356	75,439	-
4060/70	Storm & Surface Water	423,860	352,796	309,154	315,639	218,567	158,756	-	13,964	19,502	8,221	21,937	-	20,250	-
4124	Land Use & Permitting	736,900	469,831	439,506	452,075	342,731	371,245	-	314,847	388,304	194,953	123,541	60,349	-	-
4200/10	Boston Harbor Water/Wastewater	38,030	28,660	29,939	32,322	33,272	21,425	-	6,375	7,187	2,251	6,064	6,680	8,963	-
Multiple	Tamoshan/Beverly Beach Sewer	29,236	28,131	36,913	34,116	22,101	14,691	-	5,703	4,898	1,267	5,766	2,165	-	-
Multiple	Grand Mound Water/Wastewater	319,384	164,067	169,128	160,139	93,733	126,976	-	-	-	-	-	-	-	-
4410	Olympic View Sewer	5,030	3,806	3,355	4,031	3,321	2,164	-	1,558	1,320	306	959	565	-	-
4510	Community Loan Repayment	1,330	2,005	1,286	1,583	1,432	914	-	-	-	-	-	-	-	-
5030	Unemployment Compensation	6,602	6,039	7,027	8,294	11,402	3,758	-	-	-	-	-	-	-	-
5050	Insurance Risk	47,045	47,731	49,753	45,833	44,174	31,894	-	(9,641)	22,177	20,451	-	-	-	-
5060	Benefits Administration	15,320	9,901	12,165	13,159	12,622	8,656	-	-	-	-	-	-	-	-
Multiple	Central Services/IT	838,853	878,932	906,414	780,470	465,586	400,275	88,969	324,375	255,892	141,087	35,889	-	-	-
5410/20	Equipment Rental, Revolving & Res	255,038	195,603	237,171	222,494	208,735	176,079	19,755	136,383	105,028	49,625	85,760	-	-	-
Multiple	Billable Agency Funds	44,461	45,723	48,002	45,998	39,413	9,504	-	9,752	10,208	2,208	7,335	32,097	96,954	-
Billed Amount		\$ 6,638,695	\$ 5,474,898	\$ 5,478,272	\$ 5,286,418	\$ 4,683,483	\$ 3,469,514	\$ 618,769	\$ 1,851,246	\$ 1,640,859	\$ 964,261	\$ 784,187	\$ 612,510	\$ 825,941	\$ 50,000

Year Notes: *1. 1st year of initial cost plan by Griffith & Associates; *2. 1st year of "County" cost plan (bills only selected service costs to selected funds) by Griffith & Associates; *3 Lowest billable amount since 1989; *4 Cost plan is produced "in-house" in mid 1990s;

*5 Last year of "County" cost plan that started in 1990; *6 2009 billable cost was supplemented by a special levy approved in 2009 that billed 4 programs the additional full cost of General Fund services; *7 1st time all funds are billed the full cost for all General Fund services (the "Big Bang") and Strategic Planning's (a division of Land Use & Permitting) adjusted net cost is billed based on weighted expenditures; *8 Emergency Management's (a division of the Roads Fund) net cost is billed based on each fund's managed infrastructure assets and the Planning Department's net cost is allocated out of the General Fund; *9 Billable costs increase because: a) Planning Department's net cost allocation is transitioned from weighted expenditures to budgeted project hours/expected benefits increasing fund billable costs, b) ARC assets transferred from Corrections to Central Services, c) Parks billed costs are transferred from General Fund to Roads, d) Tilley construction, and e) increase in PAO billable costs;

*10 Includes all PIO costs and Planning tracks time by actual project hours; *11 Board of Equalization included as a revenue assessment type of cost

Historical Summary Of Billed Costs

This table reports the amount billed to each County fund annually. The reported time period covers the inception of the plan in 1988 to the current time and plan. The report includes billed amounts to terminated funds from prior periods.

The fund billed is reported to the left. The billed cost for each year is reported to the right.

Annual Summary of Billed Costs									
Fund No.	Fund Name	2020	2019	2018	2017	2016	2015	2014	2013
1010	Treasurer's M & O	5,321	4,876	5,309	3,006	5,462	5,404	5,450	6,514
1020	Family Court - Clerk	12,165	13,749	9,816	9,207	9,361	8,480	8,686	8,584
1020	Family Court - Superior Court	-	-	-	-	-	-	-	23
1030	Fair	34,282	33,233	27,622	33,379	33,254	41,711	46,998	39,115
1040	Law Library	2,641	2,945	3,172	3,276	3,292	3,318	3,777	4,047
1050	Auditor - M & O	6,322	5,884	5,770	5,487	4,061	4,996	5,105	7,922
1070	Geo Data	-	-	-	-	-	-	-	35,045
1080	Superior Court Family Srv	1,032	945	1,180	1,214	1,607	366	316	581
1090	Auditor - Election Reserve	1,238	918	1,056	2,827	2,829	1,936	1,907	2,403
1100	Det. Fac. Sales Tax Hold.	3,465	4,712	3,123	3,248	3,708	3,859	3,565	3,828
1110	Victim Advocate Program	26,293	27,600	17,757	16,484	9,295	7,232	12,429	12,611
1120	Investment Administration	-	-	-	-	-	-	-	-
1140	Emergency Management Council	629	541	584	333	291	284	287	377
1170	Trial Court Improvement	956	631	651	491	699	665	658	538
1180	Treatment Sales Tax	31,828	17,423	17,103	11,243	4,545	3,640	7,959	8,103
1190	Roads & Transportation	1,748,666	1,821,338	1,693,178	1,529,341	1,517,850	1,527,146	1,572,063	1,412,554
1200	Veterans	13,175	15,292	16,050	17,727	21,246	18,971	18,885	18,253
1220	Roads Development Review	-	-	-	-	-	-	-	-
1260	Workforce Development	-	-	-	-	-	-	-	-
1280/90	Medic One & Reserve	293,046	271,856	244,632	238,463	253,486	232,377	219,191	218,923
1300	Stadium/Convention/Art Center	559	378	316	280	112	220	137	161
1320	Parks & Recreation	-	-	-	-	23,519	20,649	28,369	28,282
1350	Noxious Weed	19,285	18,868	20,516	25,777	26,042	22,904	22,372	24,675
1380	Conservation Futures	25,212	27,547	40,925	35,961	28,740	36,708	29,161	23,254
1400	Housing & Community Renewal	113,860	97,567	70,063	58,367	77,545	81,356	75,151	57,981
1420	LEOFF I Long Term Care	-	-	-	-	-	-	-	-
1440	Sheriff's Special Programs	1,897	1,471	1,544	1,330	1,210	1,111	1,831	1,755
1450	Prisoner's Concession	7,793	7,962	7,973	12,138	12,797	11,342	11,349	11,863
1460	24/7 Sobriety Program	-	-	-	149	101			

Annual Summary of Billed Costs									
Fund No.	Fund Name	2020	2019	2018	2017	2016	2015	2014	2013
1470/09	Interlocal Drug Enforcement	5,667							
1470/10	Interlocal Drug Enforcement	4,233							
1490	PHSS Technology	905	683	702	609	753	916	726	1,091
1500-10	Public Health & Social Services	559,484	558,528	359,404	569,281	540,375	487,047	443,572	458,829
1550	Communications	-	-	-	-	-	-	-	-
1600	Transportation Benefits-District	1,292							
1610	Election Stabilization Fund	186	48	19					
1620	Public, Educational & Govt Access	9,272	1,267	-	-	-	-	-	-
1720	Long Lake - LMD	7,363	8,156	8,346	9,103	5,720	6,316	12,231	7,238
1740	Lake Lawrence - LMD	4,493	4,176	3,828	3,353	2,488	2,263	3,419	7,377
1850	2008 Debt Holding	-	-	-	-	-	-	-	-
1900	Anti-Profiteering	336	257	264	256	240	208	240	262
1910	Clerk's Collection	10,798	9,595	15,145	17,023	16,971	16,054	11,581	11,029
1920	Tourism Promotion Area	8,538	8,117	7,905	3,530	2,186			
1930	Historic Preservation	4,803	1,158	667	817				
3010	Roads Construction In Progress	274,765	289,144	155,698	139,548	244,413	305,241	286,758	260,994
3080	Jail Capital Projects	2,874	2,147	-	-	1,983	28,687	33,334	14,700
3140	County Buildings Fund	-	-	-	-	-	-	-	3,607
3150	Tilley Master Plan	-	-	-	-	-	-	-	101,690
3190	Transportation Impact Fees	1,421	823	351	366	234	138	-	-
3200	Parks Impact Fees	935	537	349	224	187	122	-	-
4030	Solid Waste - M & O	600,594	492,941	395,113	390,067	340,550	330,964	334,960	350,747
4040	Solid Waste - Res. For Closure	29,245	28,638	33,386	28,235	32,933	29,042	25,992	25,309
4050	Solid Waste Reserve	737	1,850	-	-	-	-	-	-
4060/27	Storm & Surface Water Utility	70,459							
4060/34	Storm & Surface Water Utility	330,110	380,385	330,332	272,619	298,994	339,400	290,088	295,657
4070	Storm & Surface Water Capital	23,291	14,115	15,054	5,376	11,659	13,396	19,066	19,982
4124	Land Use & Permitting	736,900	642,468	527,543	422,585	399,224	469,831	439,506	452,075
4200	Boston Harbor Water/Wastewater	35,615	31,762	27,673	31,589	27,581	27,542	28,696	30,887

Annual Summary of Billed Costs									
Fund No.	Fund Name	2020	2019	2018	2017	2016	2015	2014	2013
4210	Boston Harbor Reserve	2,415	3,679	1,232	896	1,379	1,118	1,243	1,435
4300	Tamoshan/Beverly Beach Sewer	18,045	18,102	16,062	14,784	16,998	19,117	19,302	17,968
4340	Grand Mound Wastewater	196,063	189,279	115,362	103,506	103,925	106,895	106,495	98,048
4350	Grand Mound Water	112,888	106,998	60,510	56,363	54,478	55,605	58,230	51,808
4400	Tamoshan Water/Sewer	9,988	9,919	8,744	7,732	7,971	8,269	10,832	10,757
4410	Olympic View Sewer	5,030	4,985	3,594	3,222	3,982	3,806	3,355	4,031
4420	Tamoshan Reserve	1,203	487	205	201	417	745	6,779	5,391
4440	Grand Mound Wastewater	2,412	2,574	880	819	922	1,292	2,702	8,050
4450	Grand Mound Water Cap	8,021	5,399	1,588	811	242	275	1,701	2,233
4470	Utilities Planning & Development	-	-	-	-	-	-	-	-
4500	Community Loan Repayment #2	-	-	-	-	-	-	-	-
4510	Community Loan Repayment #1	1,330	1,243	1,295	1,326	1,326	2,005	1,286	1,583
5000	Water & Waste Mgt. Admin.	-	-	-	-	-	-	-	-
5010	WWM Engineering Services	-	-	-	-	-	-	-	-
5030	Unemployment Compensation	6,602	4,132	4,460	5,915	6,032	6,039	7,027	8,294
5050	Insurance Risk	47,045	54,850	39,182	74,919	46,681	47,731	49,753	45,833
5060	Benefits Administration	15,320	11,842	11,330	12,737	12,755	9,901	12,165	13,159
5210	Central Services/Facilities	552,462	766,979	671,426	677,901	704,650	799,978	837,761	720,317
5220	Central Services Reserve	61,794	63,756	46,626	29,379	35,501	66,138	51,557	37,121
5230	CS Facilities Engineering	22,823	17,825	10,123	9,536	12,595	12,816	17,096	23,032
5240	System Reserve	19,043	13,073	130					
5250	Information Technology	182,731							
5410	Equipment Rental, Revolving & Res	255,038	243,894	215,301	215,551	229,172	195,603	237,171	222,494
6470-71	ORCAA	4,258	4,097	4,029	4,515	4,082	5,279	4,801	4,936
6490	Thurston Regional Planning	12,731	12,606	13,365	13,950	14,338	14,107	14,614	13,663
6950	Area Agency On Aging	27,472	27,128	25,845	26,194	26,080	26,337	28,587	27,399
6960	Thurston Mason BHO	-	3,110	195,129					
Billed Amount		\$ 6,638,695	\$ 6,418,488	\$ 5,516,537	\$ 5,164,566	\$ 5,251,069	\$ 5,474,898	\$ 5,478,272	\$ 5,286,418

Annual Summary of Billed Costs										
Fund No.	Fund Name	2012	2011	2010	2009			2008	2007	2006
					Total	Special	Standard			
1010	Treasurer's M & O	5,154	5,469	1,306	3,391		3,391	3,432	3,470	4,426
1020	Family Court - Clerk	8,040	10,874	10,102	-					
1020	Family Court - Superior Court	749	2,071	2,642	-					
1030	Fair	35,229	32,191	25,138	-					
1040	Law Library	3,923	4,273	2,103	-					
1050	Auditor - M & O	9,603	15,930	12,567	2,816		2,816	3,171	2,228	2,458
1070	Geo Data	31,097	27,851	23,743	17,499		17,499	16,290	16,225	15,209
1080	Superior Court Family Srv									
1090	Auditor - Election Reserve	2,724	2,381	1,575	1,260		1,260	1,718	731	592
1100	Det. Fac. Sales Tax Hold.	4,192	3,257	1,812	-					
1110	Victim Advocate Program	14,878	16,122	8,899	-					
1120	Investment Administration	-	-	-	4,052		4,052	3,627	3,381	3,173
1140	Emergency Management Council	271	161	116	-					
1170	Trial Court Improvement	538	1,183	288	-					
1180	Treatment Sales Tax	1,959	1,656	765	-					
1190	Roads & Transportation	1,362,547	1,559,894	774,980	801,046	426,496	374,550	215,329	247,695	249,953
1200	Veterans	18,469	17,330	16,186	-					
1220	Roads Development Review	-	3,676	40,916	37,944		37,944	27,901	22,961	29,735
1260	Workforce Development	-	-	114,569	64,233		64,233	64,233	64,233	64,233
1280/90	Medic One & Reserve	211,869	219,069	203,880	34,109		34,109	29,721	25,463	20,792
1300	Stadium/Convention/Art Center	154	67	61	-					
1320	Parks & Recreation	26,942	23,126		-					
1350	Noxious Weed	20,052	22,101	14,469	7,000		7,000	7,000	7,000	7,000
1380	Conservation Futures	20,761	28,178	19,052	8,318		8,318	5,332	7,161	2,453
1400	Housing & Community Renewal	44,552	43,401	-	-					
1420	LEOFF I Long Term Care	-	-	7,929	-					
1440	Sheriff's Special Programs	2,030	1,944	1,584	-					
1450	Prisoner's Concession	11,139	12,247	9,804	10,524		10,524	10,249	8,813	6,674
1460	24/7 Sobriety Program									

Annual Summary of Billed Costs					2009			2008	2007	2006
Fund No.	Fund Name	2012	2011	2010	Total	Special	Standard			
1470/09	Interlocal Drug Enforcement									
1470/10	Interlocal Drug Enforcement									
1490	PHSS Technology	3,488	3,749	1,377	-					
1500-10	Public Health & Social Services	413,409	491,549	94,244	65,788		65,788	65,788	65,788	65,788
1550	Communications	-	-	150,653	127,902		127,902	102,602	85,804	79,894
1600	Transportation Benefits-District									
1610	Election Stabilization Fund									
1620	Public, Educational & Govt Access	-	-	-	-					
1720	Long Lake - LMD	16,078	5,255	5,777	-					
1740	Lake Lawrence - LMD	4,420	2,259	2,588	-					
1850	2008 Debt Holding	-	21,078	11,019	-					
1900	Anti-Profitteering	257	143	133	-					
1910	Clerk's Collection	11,321	15,626	11,151	-					
1920	Tourism Promotion Area									
1930	Historic Preservation									
3010	Roads Construction In Progress	148,179	153,659	111,470	56,825		56,825	53,651	45,293	52,505
3080	Jail Capital Projects	68,132	102,029	135,757	-					
3140	County Buildings Fund	6,906	8,564	47,573	-					
3150	Tilley Master Plan	18,009	31,071	21,934	-					
3190	Transportation Impact Fees	-	-	-	-	-	-	-	-	-
3200	Parks Impact Fees	-	-	-	-	-	-	-	-	-
4030	Solid Waste - M & O	295,138	264,277	223,382	91,131		91,131	96,326	70,000	71,088
4040	Solid Waste - Res. For Closure	25,863	32,683	31,633	11,838		11,838	6,820	6,290	7,037
4050	Solid Waste Reserve	-	-	-	-					
4060/27	Storm & Surface Water Utility									
4060/34	Storm & Surface Water Utility	233,159	192,187	136,085	10,412		10,412	11,605	19,326	15,630
4070	Storm & Surface Water Capital	15,467	26,380	22,671	3,552		3,552	7,897	5,718	8,875
4124	Land Use & Permitting	427,072	342,731	371,245	314,847		314,847	388,304	405,458	274,277
4200	Boston Harbor Water/Wastewater	33,966	31,416	21,108	6,375		6,375	7,187	8,133	8,522

Annual Summary of Billed Costs					2009			2008	2007	2006
Fund No.	Fund Name	2012	2011	2010	Total	Special	Standard			
4210	Boston Harbor Reserve	1,664	1,856	317	-					
4300	Tamoshan/Beverly Beach Sewer	18,389	12,505	8,227	3,034		3,034	2,360	2,730	
4340	Grand Mound Wastewater	95,811	54,570	68,411	-					
4350	Grand Mound Water	51,910	28,806	54,754	-					
4400	Tamoshan Water/Sewer	10,799	7,967	6,003	2,669		2,669	2,538	2,394	1,618
4410	Olympic View Sewer	4,015	3,321	2,164	1,558		1,558	1,320	1,560	736
4420	Tamoshan Reserve	3,355	1,629	461	-					
4440	Grand Mound Wastewater	5,390	4,229	1,117	-					
4450	Grand Mound Water Cap	6,770	6,128	2,694	-					
4470	Utilities Planning & Development	-	-	-	-		-	-	-	-
4500	Community Loan Repayment #2	-	125	101	-					
4510	Community Loan Repayment #1	1,356	1,307	813	-					
5000	Water & Waste Mgt. Admin.	-	-	-	206,520	83,549	122,971	110,490	98,423	90,721
5010	WWM Engineering Services	-	-	-	5,779		5,779	2,663	3,569	1,206
5030	Unemployment Compensation	13,068	11,402	3,758	-					
5050	Insurance Risk	33,368	44,174	31,894	(9,641)		(9,641)	22,177	1,364	49,589
5060	Benefits Administration	12,891	12,622	8,656	-					
5210	Central Services/Facilities	542,002	416,626	364,792	386,585	88,969	297,616	238,885	210,091	211,856
5220	Central Services Reserve	17,459	23,904	16,497	-					
5230	CS Facilities Engineering	22,443	25,056	18,986	26,759		26,759	17,007	15,762	18,119
5240	System Reserve									
5250	Information Technology									
5410	Equipment Rental, Revolving & Res	197,452	208,735	176,079	156,138	19,755	136,383	105,028	91,615	77,494
6470-71	ORCAA	4,228	3,528	2,412	2,021		2,021	2,036	2,838	5,889
6490	Thurston Regional Planning	11,781	11,249	7,092	7,731		7,731	8,172	9,819	10,691
6950	Area Agency On Aging	25,374	24,636	-	-					
6960	Thurston Mason BHO									
Billed Amount		\$ 4,637,261	\$ 4,683,483	\$ 3,469,514	\$ 2,470,015	\$ 618,769	\$ 1,851,246	\$ 1,640,859	\$ 1,561,336	\$ 1,458,233

Annual Summary of Billed Costs											
Fund No.	Fund Name	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
1010	Treasurer's M & O	3,456	2,887	2,405	2,137	2,342	3,221	2,271	2,071	2,318	1,760
1020	Family Court - Clerk										
1020	Family Court - Superior Court										
1030	Fair										
1040	Law Library										
1050	Auditor - M & O	3,394	869	2,002	672	397	1,382	1,708	1,856	1,334	747
1070	Geo Data	17,168	12,596	10,432	9,012	10,536	11,037	10,391	10,317	10,580	10,281
1080	Superior Court Family Srv										
1090	Auditor - Election Reserve	1,564	733	761	537	343	492	415	555	378	713
1100	Det. Fac. Sales Tax Hold.										
1110	Victim Advocate Program										
1120	Investment Administration	2,957	2,539	2,514	1,855	1,582	1,946	1,832	1,629	1,385	443
1140	Emergency Management Council										
1170	Trial Court Improvement										
1180	Treatment Sales Tax										
1190	Roads & Transportation	193,639	161,502	129,995	85,346	87,203	73,296	77,750	73,481	146,202	117,834
1200	Veterans										
1220	Roads Development Review	27,224	25,429	37,509	13,160	18,657	13,830	22,558	13,315	20,905	20,235
1260	Workforce Development	74,233	74,233	80,715	86,168	86,159	72,982	75,583	65,624	43,874	44,110
1280/90	Medic One & Reserve	17,109	15,128	14,363	13,380	12,739	13,560	13,171	12,808	14,419	15,815
1300	Stadium/Convention/Art Center										
1320	Parks & Recreation										
1350	Noxious Weed	7,000	7,000	7,000	7,000	7,000	7,000	7,000	11,887	8,441	9,513
1380	Conservation Futures	717	1,615	1,009	469	4,630	7,464	5,157	1,976	2,505	1,219
1400	Housing & Community Renewal										
1420	LEOFF I Long Term Care										
1440	Sheriff's Special Programs										
1450	Prisoner's Concession	5,219	4,021	4,036	3,017	3,284	3,384	2,278	1,374	1,678	1,080
1460	24/7 Sobriety Program										

Annual Summary of Billed Costs											
Fund No.	Fund Name	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
1470/09	Interlocal Drug Enforcement										
1470/10	Interlocal Drug Enforcement										
1490	PHSS Technology										
1500-10	Public Health & Social Services	65,788	65,788	65,788	65,788	65,788	65,788	65,788	65,788	65,788	65,788
1550	Communications	77,233	75,417	67,642	46,901	52,054	51,760	45,850	45,353	48,935	47,899
1600	Transportation Benefits-District										
1610	Election Stabilization Fund										
1620	Public, Educational & Govt Access										
1720	Long Lake - LMD										
1740	Lake Lawrence - LMD										
1850	2008 Debt Holding										
1900	Anti-Profiteering										
1910	Clerk's Collection										
1920	Tourism Promotion Area										
1930	Historic Preservation										
3010	Roads Construction In Progress	62,306	43,461	49,050	63,911	51,927	71,125	57,520	53,212	29,175	33,033
3080	Jail Capital Projects										
3140	County Buildings Fund										
3150	Tilley Master Plan										
3190	Transportation Impact Fees	-	-	-	-	-	-	-	-	-	-
3200	Parks Impact Fees	-	-	-	-	-	-	-	-	-	-
4030	Solid Waste - M & O	81,806	83,068	73,754	63,398	56,219	57,900	65,956	71,207	39,366	51,761
4040	Solid Waste - Res. For Closure	8,704	-	-	-	-	-	-	-	-	-
4050	Solid Waste Reserve										
4060/27	Storm & Surface Water Utility										
4060/34	Storm & Surface Water Utility	9,977	19,759	17,354	8,221	9,523	11,607	12,933	10,855	16,046	20,722
4070	Storm & Surface Water Capital	2,358	-	-	-	-	-	-	-	-	-
4124	Land Use & Permitting	273,716	173,401	210,415	194,953	161,776	183,293	156,371	167,927	131,716	124,711
4200	Boston Harbor Water/Wastewater	6,077	5,837	3,170	2,251	1,601	2,541	1,719	4,490	1,131	7,330

Annual Summary of Billed Costs											
Fund No.	Fund Name	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
4210	Boston Harbor Reserve										
4300	Tamoshan/Beverly Beach Sewer										
4340	Grand Mound Wastewater										
4350	Grand Mound Water										
4400	Tamoshan Water/Sewer	2,359	10,736	3,552	1,267	1,124	1,201	1,231	1,435	211	4,070
4410	Olympic View Sewer	636	811	606	306	282	384	2,797	1,398	3,427	883
4420	Tamoshan Reserve										
4440	Grand Mound Wastewater										
4450	Grand Mound Water Cap										
4470	Utilities Planning & Development	-	-	-	-	-	-	-	-	-	-
4500	Community Loan Repayment #2										
4510	Community Loan Repayment #1										
5000	Water & Waste Mgt. Admin.	97,719	79,816	74,585	57,648	52,778	52,527	56,917	65,515	72,269	
5010	WWM Engineering Services	4,260	2,421	6,651	23,493	-	-	-	-	-	-
5030	Unemployment Compensation										
5050	Insurance Risk	28,876	21,228	28,533	20,451	35,162	69,412	55,367	60,729	65,615	62,000
5060	Benefits Administration										
5210	Central Services/Facilities	221,038	150,179	165,270	128,944	94,660	101,503	85,696	84,477	73,844	85,514
5220	Central Services Reserve										
5230	CS Facilities Engineering	17,201	13,969	10,499	12,143	9,653	8,245	7,982	8,691	2,711	13,648
5240	System Reserve										
5250	Information Technology										
5410	Equipment Rental, Revolving & Res	87,293	67,677	80,930	49,625	43,013	40,935	45,729	47,765	57,007	32,795
6470-71	ORCAA	4,646	4,197	4,208	2,208	2,241	1,426	1,830	1,589	1,589	1,437
6490	Thurston Regional Planning	6,596	-	-	-	-	-	-	-	-	-
6950	Area Agency On Aging										
6960	Thurston Mason BHO										
Billed Amount		\$ 1,412,269	\$ 1,126,317	\$ 1,154,748	\$ 964,261	\$ 872,673	\$ 929,241	\$ 883,800	\$ 887,324	\$ 862,849	\$ 775,341

Annual Summary of Billed Costs									
Fund No.	Fund Name	1995	1994	1993	1992	1991	1990	1989	1988 - 1989
1010	Treasurer's M & O	1,254	-	-	-	2,311			
1020	Family Court - Clerk								
1020	Family Court - Superior Court								
1030	Fair								
1040	Law Library								
1050	Auditor - M & O	214							
1070	Geo Data	13,696	28,930						
1080	Superior Court Family Srv								
1090	Auditor - Election Reserve	866	-	-	-	302			
1100	Det. Fac. Sales Tax Hold.								
1110	Victim Advocate Program								
1120	Investment Administration	1,254							
1140	Emergency Management Council								
1170	Trial Court Improvement								
1180	Treatment Sales Tax								
1190	Roads & Transportation	156,242	266,064	308,241	413,867	436,246	501,140	50,000	50,000
1200	Veterans								
1220	Roads Development Review	12,014	11,474						
1260	Workforce Development	50,350	25,648	37,534	14,122	16,240	23,683		
1280/90	Medic One & Reserve								
1300	Stadium/Convention/Art Center								
1320	Parks & Recreation								
1350	Noxious Weed	7,878	2,080	7,599	9,815	5,350	20,035		
1380	Conservation Futures	1,368	-	-	-	40	1,284	-	-
1400	Housing & Community Renewal								
1420	LEOFF I Long Term Care								
1440	Sheriff's Special Programs								
1450	Prisoner's Concession	862	1,441	1,024	739	967			
1460	24/7 Sobriety Program								

Annual Summary of Billed Costs									
Fund No.	Fund Name	1995	1994	1993	1992	1991	1990	1989	1988 - 1989
1470/09	Interlocal Drug Enforcement								
1470/10	Interlocal Drug Enforcement								
1490	PHSS Technology								
1500-10	Public Health & Social Services	65,788	63,862	69,900	69,900	85,000	69,715		
1550	Communications	52,772							
1600	Transportation Benefits-District								
1610	Election Stabilization Fund								
1620	Public, Educational & Govt Access								
1720	Long Lake - LMD								
1740	Lake Lawrence - LMD								
1850	2008 Debt Holding								
1900	Anti-Profiteering								
1910	Clerk's Collection								
1920	Tourism Promotion Area								
1930	Historic Preservation								
3010	Roads Construction In Progress	27,292	40,152						
3080	Jail Capital Projects								
3140	County Buildings Fund								
3150	Tilley Master Plan								
3190	Transportation Impact Fees	-	-	-	-	-	-		-
3200	Parks Impact Fees	-	-	-	-	-	-		-
4030	Solid Waste - M & O	52,760	52,877	86,356	39,127	77,000	75,439		
4040	Solid Waste - Res. For Closure	-	-	-	-	-	-		
4050	Solid Waste Reserve								
4060/27	Storm & Surface Water Utility								
4060/34	Storm & Surface Water Utility	23,424	21,937	-	-	-	20,250		
4070	Storm & Surface Water Capital	-	-	-	-	-	-		
4124	Land Use & Permitting	92,305	123,541	60,349	66,965	93,112	-	-	-
4200	Boston Harbor Water/Wastewater	6,798	6,064	6,680	6,320	-	8,963		

Annual Summary of Billed Costs									
Fund No.	Fund Name	1995	1994	1993	1992	1991	1990	1989	1988 - 1989
4210	Boston Harbor Reserve								
4300	Tamoshan/Beverly Beach Sewer								
4340	Grand Mound Wastewater								
4350	Grand Mound Water								
4400	Tamoshan Water/Sewer	8,670	5,766	2,165	2,045				
4410	Olympic View Sewer	1,770	959	565	535				
4420	Tamoshan Reserve								
4440	Grand Mound Wastewater								
4450	Grand Mound Water Cap								
4470	Utilities Planning & Development	-	-	-	-	5,890			
4500	Community Loan Repayment #2								
4510	Community Loan Repayment #1								
5000	Water & Waste Mgt. Admin.								
5010	WWM Engineering Services	-	4,408	-	-	-	8,478		
5030	Unemployment Compensation								
5050	Insurance Risk	59,746							
5060	Benefits Administration								
5210	Central Services/Facilities	112,151							
5220	Central Services Reserve								
5230	CS Facilities Engineering	11,910	35,889	-	-	-	-	-	-
5240	System Reserve								
5250	Information Technology								
5410	Equipment Rental, Revolving & Res	41,510	85,760						
6470-71	ORCAA	1,720	1,222	1,883	5,043	-	7,563		
6490	Thurston Regional Planning	3,846	6,113	30,214	64,280	11,000	89,391		
6950	Area Agency On Aging								
6960	Thurston Mason BHO								
Billed Amount		\$ 808,460	\$ 784,187	\$ 612,510	\$ 692,758	\$ 733,458	\$ 825,941	\$ 50,000	\$ 50,000

Allocation Of Costs - All Cost Plans

The allocated and billable cost for the Federal and Full Cost plans is computed, distributed and reported in this table. Total accumulated cost is extracted from "Cost Distribution" tables from the "Cost Centers" section of the cost model. These costs are then distributed to each fund by service percentages from assumptions on service use extracted from the "Allocation Factors" table.

Activity costs are allocated by their associated allocation factor to each fund and totaled by plan within each cost center. Allocated costs are reduced for any remaining direct billings in the "Billed" columns in this table. Allocated costs for each cost center are totaled by fund and plan in the "Cost Without Cost Reallocation" columns at table left. Reallocated costs are extracted from the "Reallocation" table and reported in the "Reallocated Cost" columns and then totaled with all other distributed costs in the "Total Cost" columns also at table left.

The "Cost Category" column describes the nature or type of cost for each fund at table left. The reported fund cost types include:

- Service Provider - Some or most of the allocable costs are internal service costs allocated in cost model
- General Fund - Non-allocable costs are external service costs and are not allocated in cost model
- Billable - Full billable cost is legally billable and billed
- Adjusted Billable - Some costs are not legally billable but remaining full cost is billed
- Agency - Agency Fund is not legally billable for any service costs
- Agency Billable - Contractual agreements reimburse Financial Services for provided financial services

Allocation of Costs - All Cost Plans - Continued

Total allocated cost is also summarized by fund type at table bottom. All funds are billed allocated costs in the County's full cost plan except for the General Fund and Agency Funds (however, there are some mandated statutory billing adjustments for some funds and 3 agency funds are billed under interlocal agreements). Therefore, fund type summaries are useful in providing answers to the following types of billing questions:

- *How much of the total allocated cost for a service activity is billable to user funds?*
- *How much of the total allocated cost for a service activity is not billable to user funds?*
- *How much of a fund's billable cost is due to re-allocated costs within the County's full cost plan.?*

Total allocated cost from the full cost plan is also reported at far right of this table in the "Allocated Cost" column. The adjacent "Corrections & Exclusions" column subtracts excluded allocable costs for each fund from the County's full cost plan to compute a billable cost that will be billed to each fund in the succeeding County budget cycle. This billed cost is the cost that is extracted and reported in the "Billable Service Cost Budget Resolution".

The "Corrections & Exclusions" column subtracts and excludes allocable costs for the following reasons:

- General Fund departments are not billed service costs in the County's full cost plan because:
 - They do not have revenues to pay billed costs
 - The Departments and services are funded by the same fund (the County, in essence, would be billing itself)
- Agency Funds are not billed service costs in the County's full cost plan because there is no underlying statutory authority requiring outside agencies to pay for services the County is statutorily required to provide these government organizations

Allocation of Costs - All Cost Plans - Continued

- Some funds are not billed all or some of the costs from the County's full cost plan because:
 - Statutes prohibit the billing of any administrative costs to some funds (Investment Administration - Fund 1120, Real Estate Excise Tax - Funds 3160 and 3210 and REET Technology - Fund 1160)
 - Statutes provide no authorization for billing any service costs to other governmental organizations without a mutually approved interlocal agreement (WRIA Water & Waste - Fund 1780 and Communications 911 Excise Tax - Fund 1550)
 - Statutes provide no authorization for billing administrative service costs to private individuals (Tax Refunds - Fund 1360)
 - Some costs included within the full cost plan are not billable to grantor agencies and are therefore excluded from billable costs to funds that are significantly funded by federal and state grants (Family Court Clerk and Superior Court - Funds 1020 and 1080, Trial Court Improvement - Fund 1170, Housing and Community Renewal - Fund 1400, Sheriff's Special Programs Fund 1440, Public Health - Fund 1500 and Clerk's Collection - Fund 1910)
 - The legality of billing debt holding and debt service funds is questionable since the only authorized legal use for these funds is for debt service
 - Statutes prohibit the billing of indirect administrative costs but direct service costs are billable (Treasurer's M & O - Fund 1010)
 - These outside agencies pay for selected levels of payroll, accounts payable and system services provided by Financial Services under mutually approved interlocal agreements with the County Auditor but remaining allocated costs are not billed to these agencies (Olympic Region Clean Air Agency - Fund 6470, Thurston Regional Planning - Fund 6490 and Area Agency on Aging - Fund 6950)

Allocation of Costs - All Cost Plans - Continued

Costs are computed, as noted above, on a full cost basis (Full Cost Plan) and in compliance with the Federal Office of Management and Budget's (OMB) new unified super circular (referred to in the cost model and below as the 2 CFR Part 200 and Federal Cost Plan). Estimated County-Wide (central service) indirect cost rates are computed in the "Payroll Cost Rates" columns at table left using these rolled up costs from the two cost plans in this cost model. The rates are computed by dividing a fund's allocated county-wide central service cost for the Federal and Full Cost Plans by that fund's payroll cost. The resulting percentage computes each plan's fund administrative service cost from the General Fund for each and every \$1 of payroll cost spent in that fund.

Estimated indirect cost rates are not used to compute grant reimbursements from grantor agencies. Actual rates are separately computed, based on rolled up costs in compliance with 2 CFR Part 2 from this model ("Total Cost - Federal Plan" column) as requested by County Departments in separate rate computation files outside this cost model.

Cost Allocation - All Cost Plans			Cost Category	Estimated Payroll Cost Rates		Total Cost		Reallocated Costs		Cost Without Cost Reallocation	
Fund No.	Dept/ Prog No.	Fund/Agency Name		Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost
0010	23	Non-Departmental	Service Provider	53.85%	76.26%	\$ 65,684	\$ 93,028	\$ 1,939	\$ 4,208	\$ 63,745	\$ 88,820
0010	03	Commissioners	Service Provider	18.56%	20.73%	388,473	433,775	22,617	30,448	365,856	403,327
0010	22	Human Resources	Service Provider	12.17%	14.26%	169,258	198,348	9,273	13,385	159,985	184,963
0010/02	A200	Auditor	General Fund	11.82%	14.32%	291,502	353,240	14,333	21,992	277,169	331,248
0010/02	A280	Auditor - Financial Services	Service Provider	5.00%	6.95%	78,234	108,747	4,607	7,953	73,627	100,794
0010	01	Assessor	Service Provider	6.04%	8.06%	189,044	252,441	11,833	19,212	177,211	233,229
0010	04	Treasurer	Service Provider	7.55%	9.66%	66,474	85,116	3,951	6,216	62,523	78,900
0010	05	Clerk	General Fund	7.13%	9.06%	214,955	273,430	10,533	17,466	204,422	255,964
0010	07	District Court	General Fund	8.97%	10.86%	280,871	339,889	10,379	17,311	270,492	322,578
0010	06	Superior Court	General Fund	10.55%	12.77%	422,988	511,940	19,602	30,608	403,386	481,332
0010	24	Public Defense	General Fund	8.05%	9.66%	315,939	379,435	14,975	25,215	300,964	354,220
0010	08	Juvenile Probation	General Fund	21.79%	23.70%	1,271,453	1,383,077	19,310	32,214	1,252,143	1,350,863
0010	09	Prosecuting Attorney	Service Provider	7.74%	9.53%	609,177	750,050	28,054	44,657	581,123	705,393
0010	10	Sheriff	General Fund	7.57%	9.39%	1,095,331	1,358,584	49,831	79,746	1,045,500	1,278,838
0010	11	Corrections	General Fund	22.51%	15.90%	3,360,356	2,373,789	51,436	84,032	3,308,920	2,289,757
0010	12	Coroner	General Fund	17.10%	13.93%	124,845	101,713	2,793	4,659	122,052	97,054
0010	27	WSU Extension	General Fund	10.43%	14.00%	18,875	25,328	1,039	1,755	17,836	23,573
0010	29	Emergency Management	Service Provider	33.78%	26.02%	264,716	203,888	4,274	6,810	260,442	197,078
0010	36	Planning	Service Provider	5.81%	7.96%	78,805	107,979	5,028	8,536	73,777	99,443
0010	37	Pre-Trial Services	Protect/Crt	7.09%	9.04%	34,203	43,584	2,188	3,395	32,015	40,189
0010	90	State Examiner	Service Provider	0.00%	0.00%	963	2,193	69	162	894	2,031
1010	04	Treasurer's M & O	Adjusted Billable	4.63%	5.32%	6,694	7,695	441	657	6,253	7,038
1020	05	Family Court - Clerk	Adjusted Billable	5.95%	7.70%	11,985	15,499	1,070	1,699	10,915	13,800
1030	27	Fair	Billable	50.23%	15.42%	111,681	34,282	1,466	2,256	110,215	32,026
1040	06	Law Library	Billable	0.00%	0.00%	2,372	2,641	72	123	2,300	2,518
1050	02	Auditor - M & O	Billable	18.58%	24.85%	4,726	6,322	190	388	4,536	5,934
1080	06	Family Court - Superior Court	Adjusted Billable	0.00%	0.00%	1,017	1,615	51	114	966	1,501
1090	02	Auditor - Election Reserve	Billable	0.00%	0.00%	924	1,238	54	92	870	1,146
1100	03	Det. Fac. Sales Tax Hold.	Billable	0.00%	0.00%	2,720	3,465	184	332	2,536	3,133
1110	09	Victim Advocate Program	Billable	3.79%	4.62%	21,585	26,293	1,591	2,508	19,994	23,785
1120	04	Investment Administration	Non-Billable	2.53%	3.03%	6,992	8,359	530	799	6,462	7,560
1140	29	Emergency Management Council	Billable	0.00%	0.00%	535	629	26	46	509	583
1160	01	REET Technology - Assessor	Non-Billable	0.93%	1.15%	642	793	38	71	604	722

Cost Allocation - All Cost Plans			Cost Category	Estimated Payroll Cost Rates		Total Cost		Reallocated Costs		Cost Without Cost Reallocation	
Fund No.	Dept/ Prog No.	Fund/Agency Name		Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost
1160	04	REET Technology	Non-Billable	0.00%	0.00%	157	181	7	13	150	168
1170	03	Trial Court Improvement	Adjusted Billable	0.00%	0.00%	944	1,173	61	105	883	1,068
1180	40	Treatment Sales Tax	Billable	0.00%	0.00%	27,998	31,828	1,765	2,617	26,233	29,211
1190	34	County Roads	Billable	11.26%	15.64%	1,221,342	1,695,627	52,518	96,437	1,168,824	1,599,190
1190	34	Parks	Billable	7.64%	9.13%	44,374	53,039	2,971	4,730	41,403	48,309
1200	40	Veterans	Billable	9.29%	13.69%	8,941	13,175	496	1,051	8,445	12,124
1280/90	29	Medic One & Reserve	Billable	11.37%	24.47%	136,155	293,046	8,886	22,185	127,269	270,861
1300	03	Stadium/Convention/Art Center	Billable	0.00%	0.00%	467	559	27	46	440	513
1350	34	Noxious Weed	Billable	4.56%	5.51%	15,979	19,285	1,143	1,816	14,836	17,469
1360	04	Tax Refunds	Non-Billable	0.00%	0.00%	7	7	-	-	7	7
1380	03	Conservation Futures	Billable	0.00%	0.00%	6,179	25,212	493	1,929	5,686	23,283
1400	41	Housing & Community Renewal	Adjusted Billable	34.75%	39.91%	115,310	132,435	6,566	10,739	108,744	121,696
1440	10	Sheriff's Special Programs	Adjusted Billable	2.55%	2.86%	1,873	2,100	89	144	1,784	1,956
1450	11	Prisoner's Concession	Billable	35.62%	43.34%	6,405	7,793	353	605	6,052	7,188
1470	09	Interlocal Drug Enforcement	Billable	10.43%	13.08%	4,522	5,667	392	603	4,130	5,064
1470	10	Interlocal Drug Enforcement	Billable	10.16%	12.31%	3,492	4,233	266	415	3,226	3,818
1490	40	PHSS Technology	Billable	0.00%	0.00%	827	905	38	59	789	846
1500	40	Public Health	Adjusted Billable	7.42%	9.95%	584,310	784,225	32,514	50,608	551,796	733,617
1500	41	Social Services	Adjusted Billable	17.79%	22.14%	76,492	95,193	5,465	9,115	71,027	86,078
1550	02	Communications - 911 Excise Tax	Non-Billable	0.00%	0.00%	58,580	78,317	4,436	8,175	54,144	70,142
1600	34	Transportation Benefits-District	Billable	0.00%	0.00%	1,249	1,292	72	88	1,177	1,204
1610	02	Election Stabilization Fund	Billable	0.00%	0.00%	184	186	7	9	177	177
1620	03	Public, Educational & Govt Access	Billable	0.00%	0.00%	8,381	9,272	514	724	7,867	8,548
1720	34	Long Lake - LMD	Billable	21.71%	26.20%	6,102	7,363	448	709	5,654	6,654
1740	34	Lake Lawrence - LMD	Billable	19.35%	22.26%	3,907	4,493	254	392	3,653	4,101
1780	27	WRIA Water & Waste	Non-Billable	82.77%	85.96%	5,658	5,876	322	402	5,336	5,474
1900	09	Anti-Profitteering	Billable	0.00%	0.00%	288	336	15	25	273	311
1910	05	Clerk's Collection	Adjusted Billable	5.16%	6.62%	10,639	13,645	939	1,485	9,700	12,160
1920	03	Tourism Promotion Area	Billable	0.00%	0.00%	6,399	8,538	482	888	5,917	7,650
1930	03	Historic Preservation	Billable	0.00%	0.00%	4,147	4,803	235	329	3,912	4,474
2240	03/04	G.O. Bonds 2007	Non-Billable	0.00%	0.00%	34	34	1	1	33	33
2250	03/04	G.O. Bonds 2009	Non-Billable	0.00%	0.00%	664	852	44	83	620	769
2260	03/04	GO Bonds 2010	Non-Billable	0.00%	0.00%	1,128	1,359	67	114	1,061	1,245

Cost Allocation - All Cost Plans			Cost Category	Estimated Payroll Cost Rates		Total Cost		Reallocated Costs		Cost Without Cost Reallocation	
Fund No.	Dept/ Prog No.	Fund/Agency Name		Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost
2261	03/04	GO Bonds 2010 - Sinking Fund	Non-Billable	0.00%	0.00%	91	92	3	4	88	88
2270	03/04	GO Bonds 2015	Non-Billable	0.00%	0.00%	536	641	31	53	505	588
2280	04	Rid # 2	Non-Billable	0.00%	0.00%	71	72	3	4	68	68
2290	03/04	GO Bonds 2016	Non-Billable	0.00%	0.00%	667	836	42	77	625	759
2300	03/04	Corrections Flex Unit	Non-Billable	0.00%	0.00%	234	343	22	42	212	301
3010	34	Roads Construction In Progress	Billable	10.17%	17.08%	163,649	274,765	10,374	17,488	153,275	257,277
3080	03	Jail Capital Projects	Billable	0.00%	0.00%	2,226	2,874	157	282	2,069	2,592
3160	03	Real Estate Excise Tax	Non-Billable	19.43%	24.36%	6,508	8,160	424	754	6,084	7,406
3170	03	2010 Debt Holding	Non-Billable	0.00%	0.00%	56	58	2	2	54	56
3190	34	Transportation Impact Fees	Billable	0.00%	0.00%	766	1,421	39	98	727	1,323
3200	34	Parks Impact Fees	Billable	0.00%	0.00%	482	935	27	69	455	866
3210	03	Real Estate Excise Tax 2	Non-Billable	0.00%	0.00%	3,164	3,963	207	368	2,957	3,595
4030	34	Solid Waste - M & O	Billable	18.74%	23.47%	479,615	600,594	21,625	37,287	457,990	563,307
4040	34	Solid Waste - Res. For Closure	Billable	13.16%	16.99%	22,654	29,245	1,804	3,058	20,850	26,187
4050	34	Solid Waste Reserve	Billable	0.00%	0.00%	516	737	47	87	469	650
4060	27	Storm & Surface Water Utility	Billable	10.40%	12.12%	60,468	70,459	3,679	5,641	56,789	64,818
4060	34	Storm & Surface Water Utility	Billable	4.50%	19.62%	75,686	330,110	6,016	10,056	69,670	320,054
4070	34	Storm & Surface Water Capital	Billable	12.19%	15.83%	17,935	23,291	1,469	2,485	16,466	20,806
4124	27	Land Use & Permitting	Billable	15.13%	23.51%	474,313	736,900	29,170	40,327	445,143	696,573
4200	34	Boston Harbor Water/Wastewater	Billable	18.11%	13.86%	46,531	35,615	1,249	2,047	45,282	33,568
4210	34	Boston Harbor Reserve	Billable	20.83%	25.35%	1,984	2,415	124	213	1,860	2,202
4300	34	Tamoshan/Beverly Beach Sewer	Billable	64.29%	33.45%	34,683	18,045	446	721	34,237	17,324
4340	34	Grand Mound Wastewater	Billable	63.76%	64.16%	194,852	196,063	1,812	3,068	193,040	192,995
4350	34	Grand Mound Water	Billable	52.59%	58.06%	102,244	112,888	1,156	1,974	101,088	110,914
4380	04	Olympic View Debt Service	Non-Billable	0.00%	0.00%	20	21	-	1	20	20
4400	34	Tamoshan Water/Sewer	Billable	232.25%	20.57%	112,764	9,988	316	518	112,448	9,470
4410	34	Olympic View Sewer	Billable	46.03%	25.23%	9,176	5,030	184	274	8,992	4,756
4420	34	Tamoshan Reserve	Billable	88.87%	103.00%	1,038	1,203	56	93	982	1,110
4440	34	Grand Mound Wastewater	Billable	74.88%	95.11%	1,899	2,412	130	231	1,769	2,181
4450	34	Grand Mound Water Cap	Billable	480.30%	666.75%	5,778	8,021	492	908	5,286	7,113
4460	04	Tamoshan Beverly Beach Debt	Non-Billable	0.00%	0.00%	34	34	1	1	33	33
4480	04/34	Grand Mound Debt Service	Non-Billable	0.00%	0.00%	362	389	14	24	348	365
4510	04/40	Community Loan Repayment #1	Billable	0.00%	0.00%	990	1,330	76	140	914	1,190

Cost Allocation - All Cost Plans			Cost Category	Estimated Payroll		Total Cost		Reallocated Costs		Cost Without Cost Reallocation	
Fund No.	Dept/ Prog No.	Fund/Agency Name		Cost Rates							
				Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost
5030	22	Unemployment Compensation	Billable	3.01%	3.77%	5,263	6,602	383	644	4,880	5,958
5050	22	Insurance Risk	Billable	10.43%	12.88%	38,106	47,045	2,749	4,510	35,357	42,535
5060	22	Benefits Administration	Billable	4.34%	5.22%	12,723	15,320	970	1,483	11,753	13,837
5210	25	Central Services/Facilities	Billable	10.00%	15.71%	351,684	552,462	15,514	24,139	336,170	528,323
5250	38	Information Technology	Billable	6.10%	7.68%	145,063	182,731	12,052	19,108	133,011	163,623
5220	25	Central Services Reserve	Billable	89.70%	109.11%	50,802	61,794	3,386	5,770	47,416	56,024
5230	25	CS Facilities Engineering	Billable	5.80%	7.15%	18,519	22,823	1,413	2,227	17,106	20,596
5240	25	System Reserve	Billable	11.18%	12.45%	17,100	19,043	885	1,375	16,215	17,668
5410	25/04	E.R.&R. Maintenance	Billable	17.75%	14.16%	216,278	172,477	8,607	13,447	207,671	159,030
5420	25	E.R.&R. Replacement	Billable	0.00%	0.00%	71,521	82,561	4,883	7,788	66,638	74,773
6331		Forest Excise	Agency	0.00%	0.00%	-	-	-	-	-	-
6334		Treasurer's Trust	Agency	0.00%	0.00%	-	-	-	-	-	-
6335		Taxes & Refunds Pending	Agency	0.00%	0.00%	-	-	-	-	-	-
6336		Performance Bonds	Agency	0.00%	0.00%	-	3	-	-	-	3
6338-9,A-D		State Agencies	Agency	0.00%	0.00%	-	1,108,122	-	67,051	-	1,041,071
6350-54		Drainage Districts	Agency	0.00%	0.00%	159	161	7	9	152	152
6410-11		Cemetery Districts	Agency	0.00%	0.00%	1,046	3,859	46	230	1,000	3,629
6420-29,F-P		PUD #1	Agency	0.00%	0.00%	2,945	6,456	152	404	2,793	6,052
6431		Tanglewilde Parks	Agency	0.00%	0.00%	71	852	3	51	68	801
6440-49,A-J		Housing Authority	Agency Billable	0.00%	0.00%	18,307	18,572	944	1,209	17,363	17,363
6450		Intercity Transit	Agency	0.00%	0.00%	3,315	3,363	171	219	3,144	3,144
6460-64		Timberland Regional Library	Agency	0.00%	0.00%	4,546	155,984	234	9,458	4,312	146,526
6471		ORCAA	Agency Billable	0.30%	0.31%	5,373	5,514	128	183	5,245	5,331
6480		Conservation District	Agency	0.00%	0.00%	-	-	-	-	-	-
6490		Thurston Regional Planning	Agency Billable	0.67%	0.68%	13,281	13,537	410	572	12,871	12,965
6500-06		ESD #113	Agency	0.00%	0.00%	3,481	3,531	180	230	3,301	3,301
6500-6620		School Districts	Agency	0.00%	0.00%	42,231	2,070,993	2,178	125,497	40,053	1,945,496
6630-6777		Fire Districts	Agency	0.00%	0.00%	17,201	383,066	755	23,119	16,446	359,947
6780,67A		West Thurston Fire	Agency	0.00%	0.00%	3,485	37,904	153	2,282	3,332	35,622
67B		SE Thurston Regional Fire	Agency	0.00%	0.00%	2,880	45,151	127	2,724	2,753	42,427
6802-07		Port of Olympia	Agency	0.00%	0.00%	3,700	80,548	191	4,890	3,509	75,658
6810-70		Cities & Towns	Agency	0.00%	0.00%	-	463,693	-	28,056	-	435,637

Cost Allocation - All Cost Plans			Cost Category	Estimated Payroll Cost Rates		Total Cost		Reallocated Costs		Cost Without Cost Reallocation	
Fund No.	Dept/ Prog No.	Fund/Agency Name		Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost
6910-11		CapCom	Agency	0.00%	0.00%	889	902	46	59	843	843
6920		Visitor & Convention's Bureau	Agency	0.00%	0.00%	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	Agency	0.00%	0.00%	-	44,419	-	2,687	-	41,732
6940		Dispute Resolution Center	Agency	0.00%	0.00%	-	31	-	2	-	29
6950		Area Agency On Aging	Agency Billable	0.63%	0.64%	29,427	29,803	829	1,145	28,598	28,658
6960		Thurston Mason BHO	Agency	0.00%	0.00%	17,972	18,453	676	941	17,296	17,512
6970		Wash State Trans Insur Pool	Agency	0.00%	0.00%	-	-	-	-	-	-
6980		LOTT	Agency	0.00%	0.00%	4,920	4,991	254	325	4,666	4,666
Allocated Cost And Billables By Fund						\$ 14,801,433	\$ 20,932,170	\$ 555,186	\$ 1,165,935	\$ 14,246,247	\$ 19,766,235
General Fund						9,342,146	9,379,574	288,064	459,980	9,054,082	8,919,594
Special Revenue Funds						2,533,181	3,408,635	127,487	225,528	2,405,694	3,183,107
Debt Service Funds						3,425	4,229	213	378	3,212	3,851
Capital Projects Funds						176,851	292,176	11,230	19,061	165,621	273,115
Enterprise Funds						1,643,542	2,184,790	69,866	109,154	1,573,676	2,075,636
Internal Service Funds						927,059	1,162,858	50,842	80,491	876,217	1,082,367
Agency Funds						175,229	4,499,908	7,484	271,343	167,745	4,228,565
Allocated Cost By Fund Group						14,801,433	20,932,170	555,186	1,165,935	14,246,247	19,766,235

Cost Allocation - All Cost Plans			Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Property Appraisal	Account Man	Billing Credits	Federal Plan	Full Cost	Federal Plan	Full Cost
0010	23	Non-Departmental	\$ 9,318	\$ 992			\$ 10,310	\$ 7,011	\$ 7,011
0010	03	Commissioners	8,599	915			9,514	5,206	5,206
0010	22	Human Resources	6,393	681			7,074	4,106	4,106
0010/02	A200	Auditor	14,373	1,530			15,903	9,000	9,000
0010/02	A280	Auditor - Financial Services	7,195	766			7,961	4,379	4,379
0010	01	Assessor	14,924	1,589			16,513	9,202	9,202
0010	04	Treasurer	4,375	466			4,841	2,739	2,739
0010	05	Clerk	12,885	1,372			14,257	7,949	7,949
0010	07	District Court	13,621	1,450			15,071	8,384	8,384
0010	06	Superior Court	21,417	2,280			23,697	13,253	13,253
0010	24	Public Defense	24,402	2,598			27,000	14,781	14,781
0010	08	Juvenile Probation	26,092	2,777			28,869	16,556	16,556
0010	09	Prosecuting Attorney	34,073	3,627			37,700	20,778	20,778
0010	10	Sheriff	67,436	7,178			74,614	40,956	40,956
0010	11	Corrections	75,499	8,037			83,536	46,080	46,080
0010	12	Coroner	4,311	459			4,770	2,610	2,610
0010	27	WSU Extension	1,708	182			1,890	1,139	1,139
0010	29	Emergency Management	5,450	580			6,030	3,478	3,478
0010	36	Planning	6,413	683			7,096	5,210	5,210
0010	37	Pre-Trial Services	2,035	217			2,252	1,377	1,377
0010	90	State Examiner	456	49			505	284	284
1010	04	Treasurer's M & O	-	-			-	-	-
1020	05	Family Court - Clerk	-	-			-	828	828
1030	27	Fair	-	-			-	1,308	1,308
1040	06	Law Library	-	-			-	220	220
1050	02	Auditor - M & O	-	-			-	565	565
1080	06	Family Court - Superior Court	-	-			-	115	115
1090	02	Auditor - Election Reserve	-	-			-	160	160
1100	03	Det. Fac. Sales Tax Hold.	-	-			-	729	729
1110	09	Victim Advocate Program	-	-			-	1,467	1,467
1120	04	Investment Administration	-	-			-	-	-
1140	29	Emergency Management Council	-	-			-	62	62
1160	01	REET Technology - Assessor	-	-			-	144	144

Cost Allocation - All Cost Plans			Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Property Appraisal	Account Man	Billing Credits	Federal Plan	Full Cost	Federal Plan	Full Cost
1160	04	REET Technology	-	-	-	-	-	22	22
1170	03	Trial Court Improvement	-	-	-	-	-	218	218
1180	40	Treatment Sales Tax	-	-	-	-	-	2,035	2,035
1190	34	County Roads	181,627	19,334	-	-	200,961	60,992	60,992
1190	34	Parks	-	-	-	-	-	4,720	4,720
1200	40	Veterans	3,198	340	-	-	3,538	656	656
1280/90	29	Medic One & Reserve	95,189	10,133	-	-	105,322	16,977	16,977
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	89	89
1350	34	Noxious Weed	-	-	-	-	-	1,357	1,357
1360	04	Tax Refunds	-	-	-	-	-	-	-
1380	03	Conservation Futures	12,039	1,282	-	-	13,321	2,290	2,290
1400	41	Housing & Community Renewal	-	-	-	-	-	14,157	14,157
1440	10	Sheriff's Special Programs	-	-	-	-	-	211	211
1450	11	Prisoner's Concession	-	-	-	-	-	751	751
1470	09	Interlocal Drug Enforcement	-	-	-	-	-	93	93
1470	10	Interlocal Drug Enforcement	-	-	-	-	-	251	251
1490	40	PHSS Technology	-	-	-	-	-	69	69
1500	40	Public Health	7,107	757	-	-	7,864	23,264	23,264
1500	41	Social Services	-	-	-	-	-	13,644	13,644
1550	02	Communications - 911 Excise Tax	-	-	-	-	-	19,536	19,536
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	-	-	655	655
1720	34	Long Lake - LMD	-	-	-	-	-	567	567
1740	34	Lake Lawrence - LMD	-	-	-	-	-	247	247
1780	27	WRIA Water & Waste	-	-	-	-	-	30	30
1900	09	Anti-Profitteering	-	-	-	-	-	44	44
1910	05	Clerk's Collection	-	-	-	-	-	701	701
1920	03	Tourism Promotion Area	-	-	-	-	-	2,116	2,116
1930	03	Historic Preservation	-	-	-	-	-	69	69
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	-	181	181
2260	03/04	GO Bonds 2010	-	-	-	-	-	224	224

Cost Allocation - All Cost Plans			Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Property Appraisal	Account Man	Billing Credits	Federal Plan	Full Cost	Federal Plan	Full Cost
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	-	102	102
2280	04	Rid # 2	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	-	163	163
2300	03/04	Corrections Flex Unit	-	-	-	-	-	108	108
3010	34	Roads Construction In Progress	-	-	-	-	-	25,495	25,495
3080	03	Jail Capital Projects	-	-	-	-	-	639	639
3160	03	Real Estate Excise Tax	-	-	-	-	-	1,615	1,615
3170	03	2010 Debt Holding	-	-	-	-	-	2	2
3190	34	Transportation Impact Fees	-	-	-	-	-	91	91
3200	34	Parks Impact Fees	-	-	-	-	-	76	76
3210	03	Real Estate Excise Tax 2	-	-	-	-	-	779	779
4030	34	Solid Waste - M & O	-	-	-	-	-	55,349	55,349
4040	34	Solid Waste - Res. For Closure	-	-	-	-	-	4,493	4,493
4050	34	Solid Waste Reserve	-	-	-	-	-	221	221
4060	27	Storm & Surface Water Utility	-	-	-	-	-	3,895	3,895
4060	34	Storm & Surface Water Utility	-	-	-	-	-	8,921	8,921
4070	34	Storm & Surface Water Capital	-	-	-	-	-	4,236	4,236
4124	27	Land Use & Permitting	-	-	-	-	-	10,508	10,508
4200	34	Boston Harbor Water/Wastewater	-	-	-	-	-	934	934
4210	34	Boston Harbor Reserve	-	-	-	-	-	418	418
4300	34	Tamoshan/Beverly Beach Sewer	-	-	-	-	-	362	362
4340	34	Grand Mound Wastewater	-	-	-	-	-	1,900	1,900
4350	34	Grand Mound Water	-	-	-	-	-	1,108	1,108
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	-	-	-	-	-	242	242
4410	34	Olympic View Sewer	-	-	-	-	-	109	109
4420	34	Tamoshan Reserve	-	-	-	-	-	132	132
4440	34	Grand Mound Wastewater	-	-	-	-	-	490	490
4450	34	Grand Mound Water Cap	-	-	-	-	-	2,211	2,211
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	20	20
4510	04/40	Community Loan Repayment #1	-	-	-	-	-	327	327

Cost Allocation - All Cost Plans			Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Property Appraisal	Account Man	Billing Credits	Federal Plan	Full Cost	Federal Plan	Full Cost
5030	22	Unemployment Compensation	-	-			-	933	933
5050	22	Insurance Risk	-	-			-	6,508	6,508
5060	22	Benefits Administration	-	-			-	751	751
5210	25	Central Services/Facilities	-	-			-	19,714	19,714
5250	38	Information Technology	-	-			-	11,175	11,175
5220	25	Central Services Reserve	-	-			-	10,465	10,465
5230	25	CS Facilities Engineering	-	-			-	1,194	1,194
5240	25	System Reserve	-	-			-	1,135	1,135
5410	25/04	E.R.&R. Maintenance	-	-			-	10,531	10,531
5420	25	E.R.&R. Replacement	-	-			-	9,818	9,818
6331		Forest Excise	-	-			-	-	-
6334		Treasurer's Trust	-	-			-	-	-
6335		Taxes & Refunds Pending	-	-			-	-	-
6336		Performance Bonds	-	-			-	-	-
6338-9,A-D		State Agencies	796,385	84,773			881,158	-	-
6350-54		Drainage Districts	-	-			-	-	-
6410-11		Cemetery Districts	2,014	214			2,228	-	-
6420-29,F-P		PUD #1	2,496	266			2,762	-	-
6431		Tanglewilde Parks	561	60			621	-	-
6440-49,A-J		Housing Authority	-	-			-	-	-
6450		Intercity Transit	-	-			-	-	-
6460-64		Timberland Regional Library	108,934	11,596			120,530	-	-
6471		ORCAA	-	-			-	-	-
6480		Conservation District	-	-			-	-	-
6490		Thurston Regional Planning	-	-			-	-	-
6500-06		ESD #113	-	-			-	-	-
6500-6620		School Districts	1,459,521	155,361			1,614,882	-	-
6630-6777		Fire Districts	263,118	28,008			291,126	-	-
6780,67A		West Thurston Fire	24,734	2,633			27,367	-	-
67B		SE Thurston Regional Fire	30,390	3,235			33,625	-	-
6802-07		Port of Olympia	55,265	5,883			61,148	-	-
6810-70		Cities & Towns	333,651	35,516			369,167	-	-

Cost Allocation - All Cost Plans			Assessor					Budget (BOCC)	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Property Appraisal	Account Man	Billing Credits	Federal Plan	Full Cost	Federal Plan	Full Cost
6910-11		CapCom	-	-			-	-	-
6920		Visitor & Convention's Bureau	-	-			-	-	-
6930		Olympia Metropolitan Park District	31,966	3,403			35,369	-	-
6940		Dispute Resolution Center	-	-			-	-	-
6950		Area Agency On Aging	-	-			-	-	-
6960		Thurston Mason BHO	-	-			-	-	-
6970		Wash State Trans Insur Pool	-	-			-	-	-
6980		LOTT	-	-			-	-	-
Allocated Cost And Billables By Fund			\$ 3,769,170	\$ 401,222	\$ -	\$ -	\$ 4,170,392	\$ 593,412	\$ 593,412
General Fund			360,975	38,428	-	-	399,403	224,478	224,478
Special Revenue Funds			299,160	31,846	-	-	331,006	171,359	171,359
Debt Service Funds			-	-	-	-	-	778	778
Capital Projects Funds			-	-	-	-	-	28,697	28,697
Enterprise Funds			-	-	-	-	-	95,876	95,876
Internal Service Funds			-	-	-	-	-	72,224	72,224
Agency Funds			3,109,035	330,948	-	-	3,439,983	-	-
Allocated Cost By Fund Group			3,769,170	401,222	-	-	4,170,392	593,412	593,412

Cost Allocation - All Cost Plans			Building Usage					Building Usage			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Building Usage					Other Build Federal	Juvenile Detention	Federal Plan	Full Cost
			Bldg 1	Bldg 2	Bldg 3	Bldg 4	Bldg 5				
0010	23	Non-Departmental	\$ -	\$ 24,433	\$ -	\$ -	\$ -		\$ -	\$ 24,433	\$ 24,433
0010	03	Commissioners	8,940	-	-	-	-		-	8,940	8,940
0010	22	Human Resources	-	-	-	13,855	-		-	13,855	13,855
0010/02	A200	Auditor	12,289	-	-	-	-		-	12,289	12,289
0010/02	A280	Auditor - Financial Services	-	-	-	8,169	-		-	8,169	8,169
0010	01	Assessor	12,591	-	-	-	-		-	12,591	12,591
0010	04	Treasurer	5,794	-	-	-	-		-	5,794	5,794
0010	05	Clerk	-	8,443	-	-	-		38,058	46,501	46,501
0010	07	District Court	-	-	124,678	-	-		-	124,678	124,678
0010	06	Superior Court	-	27,928	-	-	-		82,347	110,275	110,275
0010	24	Public Defense	-	-	-	-	44,836	29,295	-	74,131	44,836
0010	08	Juvenile Probation	-	-	-	-	-		421,816	421,816	421,816
0010	09	Prosecuting Attorney	-	9,470	-	-	44,687		17,063	71,220	71,220
0010	10	Sheriff	-	-	168,165	-	-		-	168,165	168,165
0010	11	Corrections	-	-	61,264	-	-	1,280,282	-	1,341,546	61,264
0010	12	Coroner	-	-	-	-	-	39,943	-	39,943	-
0010	27	WSU Extension	-	-	-	-	-		-	-	-
0010	29	Emergency Management	-	-	-	-	-	93,332	-	93,332	-
0010	36	Planning	4,407	-	-	-	-		-	4,407	4,407
0010	37	Pre-Trial Services	-	695	-	-	-		-	695	695
0010	90	State Examiner	-	-	-	-	-		-	-	-
1010	04	Treasurer's M & O	-	-	-	-	-		-	-	-
1020	05	Family Court - Clerk	-	-	-	-	-		-	-	-
1030	27	Fair	-	-	-	-	-	86,543	-	86,543	-
1040	06	Law Library	-	1,176	-	-	-		-	1,176	1,176
1050	02	Auditor - M & O	1,614	-	-	-	-		-	1,614	1,614
1080	06	Family Court - Superior Court	-	-	-	-	-		-	-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-		-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-		-	-	-
1110	09	Victim Advocate Program	-	-	-	-	-		-	-	-
1120	04	Investment Administration	-	-	-	-	-		-	-	-
1140	29	Emergency Management Council	-	-	-	-	-		-	-	-
1160	01	REET Technology - Assessor	-	-	-	-	-		-	-	-

Cost Allocation - All Cost Plans			Building Usage					Building Usage			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Building Usage					Building Usage			
			Bldg 1	Bldg 2	Bldg 3	Bldg 4	Bldg 5	Other Build Federal	Juvenile Detention	Federal Plan	Full Cost
1160	04	REET Technology	-	-	-	-	-	-	-	-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	-	-	-
1180	40	Treatment Sales Tax	-	-	-	-	-	-	-	-	-
1190	34	County Roads	2,934	-	-	-	-	489,381	-	492,315	2,934
1190	34	Parks	-	-	-	-	-	-	-	-	-
1200	40	Veterans	-	-	-	-	-	1,573	-	1,573	-
1280/90	29	Medic One & Reserve	-	-	-	-	-	-	-	-	-
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	-	-
1350	34	Noxious Weed	-	-	-	-	-	-	-	-	-
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	-	-	-
1400	41	Housing & Community Renewal	-	-	-	-	-	3,295	-	3,295	-
1440	10	Sheriff's Special Programs	-	-	-	-	-	-	-	-	-
1450	11	Prisoner's Concession	-	-	-	-	-	-	-	-	-
1470	09	Interlocal Drug Enforcement	-	-	-	-	-	-	-	-	-
1470	10	Interlocal Drug Enforcement	-	-	-	-	-	-	-	-	-
1490	40	PHSS Technology	-	-	-	-	-	-	-	-	-
1500	40	Public Health	7,996	-	-	-	-	111,088	-	119,084	7,996
1500	41	Social Services	-	-	-	-	-	-	-	-	-
1550	02	Communications - 911 Excise Tax	-	-	-	-	-	-	-	-	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	-	-	-	-	-	-
1720	34	Long Lake - LMD	-	-	-	-	-	-	-	-	-
1740	34	Lake Lawrence - LMD	-	-	-	-	-	-	-	-	-
1780	27	WRIA Water & Waste	-	-	-	-	-	-	-	-	-
1900	09	Anti-Profitteering	-	-	-	-	-	-	-	-	-
1910	05	Clerk's Collection	-	-	-	-	-	-	-	-	-
1920	03	Tourism Promotion Area	-	-	-	-	-	-	-	-	-
1930	03	Historic Preservation	-	-	-	-	-	-	-	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	-	-	-	-	-
2260	03/04	GO Bonds 2010	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Building Usage					Building Usage			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Building Usage					Building Usage			
			Bldg 1	Bldg 2	Bldg 3	Bldg 4	Bldg 5	Other Build Federal	Juvenile Detention	Federal Plan	Full Cost
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-		-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	-		-	-	-
2280	04	Rid # 2	-	-	-	-	-		-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	-		-	-	-
2300	03/04	Corrections Flex Unit	-	-	-	-	-		-	-	-
3010	34	Roads Construction In Progress	-	-	-	-	-		-	-	-
3080	03	Jail Capital Projects	-	-	-	-	-		-	-	-
3160	03	Real Estate Excise Tax	-	-	-	-	-		-	-	-
3170	03	2010 Debt Holding	-	-	-	-	-		-	-	-
3190	34	Transportation Impact Fees	-	-	-	-	-		-	-	-
3200	34	Parks Impact Fees	-	-	-	-	-		-	-	-
3210	03	Real Estate Excise Tax 2	-	-	-	-	-		-	-	-
4030	34	Solid Waste - M & O	-	-	-	-	-	196,610	-	196,610	-
4040	34	Solid Waste - Res. For Closure	-	-	-	-	-		-	-	-
4050	34	Solid Waste Reserve	-	-	-	-	-		-	-	-
4060	27	Storm & Surface Water Utility	257	-	-	11,327	-		-	11,584	11,584
4060	34	Storm & Surface Water Utility	-	-	-	-	-		-	-	-
4070	34	Storm & Surface Water Capital	-	-	-	-	-		-	-	-
4124	27	Land Use & Permitting	19,882	-	-	-	-		-	19,882	19,882
4200	34	Boston Harbor Water/Wastewater	-	-	-	-	-	24,816	-	24,816	-
4210	34	Boston Harbor Reserve	-	-	-	-	-		-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	-	-	-	-	-	26,153	-	26,153	-
4340	34	Grand Mound Wastewater	-	-	-	-	-	165,238	-	165,238	-
4350	34	Grand Mound Water	-	-	-	-	-	82,619	-	82,619	-
4380	04	Olympic View Debt Service	-	-	-	-	-		-	-	-
4400	34	Tamoshan Water/Sewer	-	-	-	-	-	106,141	-	106,141	-
4410	34	Olympic View Sewer	-	-	-	-	-	4,972	-	4,972	-
4420	34	Tamoshan Reserve	-	-	-	-	-		-	-	-
4440	34	Grand Mound Wastewater	-	-	-	-	-		-	-	-
4450	34	Grand Mound Water Cap	-	-	-	-	-		-	-	-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-		-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-		-	-	-
4510	04/40	Community Loan Repayment #1	-	-	-	-	-		-	-	-

Cost Allocation - All Cost Plans			Building Usage					Building Usage			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Building Usage					Building Usage			
			Bldg 1	Bldg 2	Bldg 3	Bldg 4	Bldg 5	Other Build Federal	Juvenile Detention	Federal Plan	Full Cost
5030	22	Unemployment Compensation	-	-	-	-	-	-	-	-	-
5050	22	Insurance Risk	-	-	-	-	-	-	-	-	-
5060	22	Benefits Administration	-	-	-	-	-	-	-	-	-
5210	25	Central Services/Facilities	24,585	-	-	3,522	-	96,534	-	124,641	28,107
5250	38	Information Technology	-	-	-	-	-	-	-	-	-
5220	25	Central Services Reserve	-	-	-	-	-	-	-	-	-
5230	25	CS Facilities Engineering	1,243	-	-	-	-	-	-	1,243	1,243
5240	25	System Reserve	-	-	-	-	-	-	-	-	-
5410	25/04	E.R.&R. Maintenance	-	-	-	-	-	69,758	-	69,758	-
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	-	-	-	-
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-
6471		ORCAA	-	-	-	-	-	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	-	-	-	-	-
6780,67A		West Thurston Fire	-	-	-	-	-	-	-	-	-
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-	-	-
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Building Usage					Building Usage			
Fund No.	Dept/ Prog No.	Fund/Agency Name	Bldg 1	Bldg 2	Bldg 3	Bldg 4	Bldg 5	Other Build Federal	Juvenile Detention	Federal Plan	Full Cost
6910-11		CapCom	-	-	-	-	-		-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-		-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-		-	-	-
6940		Dispute Resolution Center	-	-	-	-	-		-	-	-
6950		Area Agency On Aging	-	-	-	-	-		-	-	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-		-	-	-
6980		LOTT	-	-	-	-	-		-	-	-
Allocated Cost And Billables By Fund			\$ 102,532	\$ 72,145	\$ 354,107	\$ 36,873	\$ 89,523	\$ 2,907,573	\$ 559,284	\$ 4,122,037	\$ 1,214,464
General Fund			44,021	70,969	354,107	22,024	89,523	1,442,852	559,284	2,582,780	1,139,928
Special Revenue Funds			12,544	1,176	-	-	-	691,880	-	705,600	13,720
Debt Service Funds			-	-	-	-	-	-	-	-	-
Capital Projects Funds			-	-	-	-	-	-	-	-	-
Enterprise Funds			20,139	-	-	11,327	-	606,549	-	638,015	31,466
Internal Service Funds			25,828	-	-	3,522	-	166,292	-	195,642	29,350
Agency Funds			-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			102,532	72,145	354,107	36,873	89,523	2,907,573	559,284	4,122,037	1,214,464

Cost Allocation - All Cost Plans			BOCC							Human Resources			
Fund No.	Dept/ Prog No.	Fund/Agency Name	CAO & ACAO	Public Information		Commissioners		Federal Plan	Full Cost	Civil Service	Board Of Equalization	Labor Relations	Personnel Benefits
				General	Total	Budget	Staffing						
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ 5,742	\$ -	\$ -	\$ 5,742		\$ 561	\$ -	\$ -
0010	03	Commissioners	5,718	3,660	3,660	4,263	7,528	9,378	21,169		518	5,061	912
0010	22	Human Resources	4,107	2,629	2,629	3,363	5,407	6,736	15,506		385	3,635	655
0010/02	A200	Auditor	8,288	5,305	5,305	7,370	10,910	13,593	31,873		865	7,335	1,322
0010/02	A280	Auditor - Financial Services	4,973	3,183	3,183	3,586	6,546	8,156	18,288		433	4,401	793
0010	01	Assessor	10,608	6,790	6,790	7,536	13,965	17,398	38,899		899	9,389	1,692
0010	04	Treasurer	2,950	1,889	1,889	2,243	3,884	4,839	10,966		263	2,611	471
0010	05	Clerk	11,105	7,109	7,109	6,509	14,620	18,214	39,343		776	9,829	1,771
0010	07	District Court	10,691	6,843	6,843	6,865	14,074	17,534	38,473		820	9,462	1,705
0010	06	Superior Court	13,525	8,658	8,658	10,853	17,805	22,183	50,841		1,290	11,971	2,157
0010	24	Public Defense	12,266	7,851	7,851	12,104	16,147	20,117	48,368		1,469	10,856	1,957
0010	08	Juvenile Probation	19,227	12,308	12,308	13,558	25,312	31,535	70,405		1,571	17,017	3,067
0010	09	Prosecuting Attorney	21,617	13,837	13,837	17,015	28,458	35,454	80,927		2,052	19,133	3,448
0010	10	Sheriff	35,816	22,926	22,926	33,539	47,149	58,742	139,430	60,498	4,061	31,699	5,713
0010	11	Corrections	40,444	25,888	25,888	37,735	53,242	66,332	157,309	68,316	4,546	35,795	6,451
0010	12	Coroner	2,321	1,485	1,485	2,137	3,055	3,806	8,998		260	2,054	370
0010	27	WSU Extension	729	467	467	933	960	1,196	3,089		103	645	116
0010	29	Emergency Management	2,503	1,602	1,602	2,848	3,295	4,105	10,248		328	2,215	399
0010	36	Planning	5,145	3,293	3,293	4,267	6,773	8,438	19,478		386	4,554	821
0010	37	Pre-Trial Services	1,658	1,061	1,061	1,127	2,182	2,719	6,028		123	1,467	264
0010	90	State Examiner	-	-	-	232	-	-	232		27	-	-
1010	04	Treasurer's M & O	497	318	318	-	655	815	1,470		-	440	79
1020	05	Family Court - Clerk	1,326	849	849	678	1,746	2,175	4,599		-	1,174	212
1030	27	Fair	839	537	537	1,071	1,104	1,376	3,551		-	742	134
1040	06	Law Library	-	-	-	180	-	-	180		-	-	-
1050	02	Auditor - M & O	-	-	-	463	-	-	463		-	-	-
1080	06	Family Court - Superior Court	-	-	-	95	-	-	95		-	-	-
1090	02	Auditor - Election Reserve	-	-	-	131	-	-	131		-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	597	-	-	597		-	-	-
1110	09	Victim Advocate Program	1,575	1,008	1,008	1,201	2,073	2,583	5,857		-	1,394	251
1120	04	Investment Administration	696	446	446	-	916	1,142	2,058		-	616	111
1140	29	Emergency Management Council	-	-	-	51	-	-	51		-	-	-
1160	01	REET Technology - Assessor	-	-	-	118	-	-	118		-	-	-

Cost Allocation - All Cost Plans			BOCC							Human Resources			
Fund No.	Dept/ Prog No.	Fund/Agency Name	CAO & ACAO	Public Information		Commissioners		Federal Plan	Full Cost	Civil Service	Board Of Equalization	Labor Relations	Personnel Benefits
				General	Total	Budget	Staffing						
1160	04	REET Technology	-	-	-	18	-	-	18		-	-	-
1170	03	Trial Court Improvement	-	-	-	178	-	-	178		-	-	-
1180	40	Treatment Sales Tax	663	424	424	1,667	873	1,087	3,627		-	587	106
1190	34	County Roads	37,633	24,089	24,089	49,947	49,541	61,722	161,210		10,936	33,307	6,003
1190	34	Parks	1,658	1,061	1,061	3,865	2,182	2,719	8,766		-	1,467	264
1200	40	Veterans	332	212	212	537	436	544	1,517		193	293	53
1280/90	29	Medic One & Reserve	3,133	2,005	2,005	13,903	4,124	5,138	23,165		5,732	2,773	500
1300	03	Stadium/Convention/Art Center	-	-	-	73	-	-	73		-	-	-
1350	34	Noxious Weed	955	611	611	1,111	1,257	1,566	3,934		-	845	152
1360	04	Tax Refunds	-	-	-	-	-	-	-		-	-	-
1380	03	Conservation Futures	-	-	-	1,876	-	-	1,876		725	-	-
1400	41	Housing & Community Renewal	1,512	968	968	11,593	1,990	2,480	16,063		-	1,338	241
1440	10	Sheriff's Special Programs	-	-	-	172	-	-	172		-	-	-
1450	11	Prisoner's Concession	83	53	53	615	109	136	860		-	73	13
1470	09	Interlocal Drug Enforcement	544	348	348	76	716	892	1,684		-	481	87
1470	10	Interlocal Drug Enforcement	235	151	151	205	310	386	901		-	208	38
1490	40	PHSS Technology	-	-	-	57	-	-	57		-	-	-
1500	40	Public Health	27,757	17,767	17,767	19,051	36,540	45,524	101,115		428	24,567	4,428
1500	41	Social Services	2,125	1,360	1,360	11,173	2,797	3,485	17,455		-	1,881	339
1550	02	Communications - 911 Excise Tax	-	-	-	15,998	-	-	15,998		-	-	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-		-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-		-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	536	-	-	536		-	-	-
1720	34	Long Lake - LMD	338	216	216	464	445	554	1,463		-	299	54
1740	34	Lake Lawrence - LMD	156	100	100	202	205	256	663		-	138	25
1780	27	WRIA Water & Waste	-	-	-	24	-	-	24		-	-	-
1900	09	Anti-Profitteering	-	-	-	36	-	-	36		-	-	-
1910	05	Clerk's Collection	1,160	743	743	574	1,527	1,903	4,004		-	1,027	185
1920	03	Tourism Promotion Area	-	-	-	1,733	-	-	1,733		-	-	-
1930	03	Historic Preservation	-	-	-	56	-	-	56		-	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-		-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	149	-	-	149		-	-	-
2260	03/04	GO Bonds 2010	-	-	-	184	-	-	184		-	-	-

Cost Allocation - All Cost Plans			BOCC							Human Resources			
Fund No.	Dept/ Prog No.	Fund/Agency Name	CAO & ACAO	Public Information		Commissioners		Federal Plan	Full Cost	Civil Service	Board Of Equalization	Labor Relations	Personnel Benefits
				General	Total	Budget	Staffing						
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	-		-	-	-
2270	03/04	GO Bonds 2015	-	-	-	83	-	-	83		-	-	-
2280	04	Rid # 2	-	-	-	-	-	-	-		-	-	-
2290	03/04	GO Bonds 2016	-	-	-	134	-	-	134		-	-	-
2300	03/04	Corrections Flex Unit	-	-	-	89	-	-	89		-	-	-
3010	34	Roads Construction In Progress	3,859	2,470	2,470	20,878	5,080	6,329	32,287		-	3,415	616
3080	03	Jail Capital Projects	-	-	-	523	-	-	523		-	-	-
3160	03	Real Estate Excise Tax	-	-	-	1,322	-	-	1,322		-	-	-
3170	03	2010 Debt Holding	-	-	-	2	-	-	2		-	-	-
3190	34	Transportation Impact Fees	-	-	-	74	-	-	74		-	-	-
3200	34	Parks Impact Fees	-	-	-	63	-	-	63		-	-	-
3210	03	Real Estate Excise Tax 2	-	-	-	638	-	-	638		-	-	-
4030	34	Solid Waste - M & O	11,696	7,486	7,486	45,325	15,396	19,182	79,903		-	10,351	1,866
4040	34	Solid Waste - Res. For Closure	1,051	673	673	3,679	1,383	1,724	6,786		-	930	168
4050	34	Solid Waste Reserve	-	-	-	181	-	-	181		-	-	-
4060	27	Storm & Surface Water Utility	2,851	1,825	1,825	3,189	3,753	4,676	11,618		-	2,523	455
4060	34	Storm & Surface Water Utility	5,410	3,463	3,463	7,305	7,122	8,873	23,300		-	4,788	863
4070	34	Storm & Surface Water Capital	504	323	323	3,469	663	827	4,959		-	446	80
4124	27	Land Use & Permitting	11,457	7,334	7,334	8,605	15,082	18,791	42,478		-	10,140	1,828
4200	34	Boston Harbor Water/Wastewater	802	514	514	765	1,056	1,316	3,137		-	710	128
4210	34	Boston Harbor Reserve	-	-	-	342	-	-	342		-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	245	157	157	296	323	402	1,021		-	217	39
4340	34	Grand Mound Wastewater	1,071	685	685	1,556	1,410	1,756	4,722		-	948	171
4350	34	Grand Mound Water	583	373	373	907	768	956	2,631		-	516	93
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-		-	-	-
4400	34	Tamoshan Water/Sewer	129	83	83	198	170	212	580		-	114	21
4410	34	Olympic View Sewer	53	34	34	89	70	87	246		-	47	8
4420	34	Tamoshan Reserve	13	8	8	108	17	21	146		-	12	2
4440	34	Grand Mound Wastewater	7	4	4	401	9	11	421		-	6	1
4450	34	Grand Mound Water Cap	10	6	6	1,811	13	16	1,840		-	9	2
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-		-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	17	-	-	17		-	-	-
4510	04/40	Community Loan Repayment #1	-	-	-	268	-	-	268		-	-	-

Cost Allocation - All Cost Plans			BOCC							Human Resources			
Fund No.	Dept/ Prog No.	Fund/Agency Name	CAO & ACAO	Public Information		Commissioners		Federal Plan	Full Cost	Civil Service	Board Of Equalization	Labor Relations	Personnel Benefits
				General	Total	Budget	Staffing						
5030	22	Unemployment Compensation	199	127	127	764	262	326	1,352		-	176	32
5050	22	Insurance Risk	1,028	658	658	5,329	1,353	1,686	8,368		-	910	164
5060	22	Benefits Administration	895	573	573	615	1,178	1,468	3,261		-	792	143
5210	25	Central Services/Facilities	10,343	6,621	6,621	16,144	13,616	16,964	46,724		-	9,154	1,650
5250	38	Information Technology	13,459	8,615	8,615	9,151	17,718	22,074	48,943		-	11,912	2,147
5220	25	Central Services Reserve	-	-	-	8,570	-	-	8,570		-	-	-
5230	25	CS Facilities Engineering	1,591	1,019	1,019	978	2,095	2,610	5,683		-	1,408	254
5240	25	System Reserve	332	212	212	930	436	544	1,910		-	293	53
5410	25/04	E.R.&R. Maintenance	4,641	2,971	2,971	8,624	6,110	7,612	22,346		-	4,108	740
5420	25	E.R.&R. Replacement	-	-	-	8,040	-	-	8,040		-	-	-
6331		Forest Excise	-	-	-	-	-	-	-		-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-		-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-		-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-		-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-		47,953	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-		-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	-	-		121	-	-
6420-29,F-P		PUD #1	-	-	-	-	-	-	-		150	-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-		34	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-		-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-		-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-		6,559	-	-
6471		ORCAA	-	-	-	-	-	-	-		-	-	-
6480		Conservation District	-	-	-	-	-	-	-		-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	-		-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-		-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-		87,883	-	-
6630-6777		Fire Districts	-	-	-	-	-	-	-		15,843	-	-
6780,67A		West Thurston Fire	-	-	-	-	-	-	-		1,489	-	-
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-		1,830	-	-
6802-07		Port of Olympia	-	-	-	-	-	-	-		3,328	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-		20,090	-	-

Cost Allocation - All Cost Plans			BOCC							Human Resources			
Fund No.	Dept/ Prog No.	Fund/Agency Name	CAO & ACAO	Public Information		Commissioners		Federal Plan	Full Cost	Civil Service	Board Of Equalization	Labor Relations	Personnel Benefits
				General	Total	Budget	Staffing						
6910-11		CapCom	-	-	-	-	-	-	-		-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-		-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-		1,925	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-		-	-	-
6950		Area Agency On Aging	-	-	-	-	-	-	-		-	-	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-		-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-		-	-	-
6980		LOTT	-	-	-	-	-	-	-		-	-	-
Allocated Cost And Billables By Fund			\$ 369,137	\$ 236,284	\$ 236,284	\$ 485,945	\$ 485,941	\$ 605,421	\$ 1,577,307	\$ 128,814	\$ 226,955	\$ 326,704	\$ 58,883
General Fund			213,691	136,784	136,784	183,825	281,312	350,475	815,612	128,814	21,736	189,129	34,084
Special Revenue Funds			83,217	53,266	53,266	140,325	109,546	136,483	386,354	-	18,014	73,650	13,275
Debt Service Funds			-	-	-	639	-	-	639	-	-	-	-
Capital Projects Funds			3,859	2,470	2,470	23,500	5,080	6,329	34,909	-	-	3,415	616
Enterprise Funds			35,882	22,968	22,968	78,511	47,235	58,850	184,596	-	-	31,757	5,725
Internal Service Funds			32,488	20,796	20,796	59,145	42,768	53,284	155,197	-	-	28,753	5,183
Agency Funds			-	-	-	-	-	-	-	-	187,205	-	-
Allocated Cost By Fund Group			369,137	236,284	236,284	485,945	485,941	605,421	1,577,307	128,814	226,955	326,704	58,883

Cost Allocation - All Cost Plans			Human Resources				Human Resources		Financial Services					
Fund No.	Dept/ Prog No.	Fund/Agency Name												
Cost	Net Cost	Cost	Net Cost	Billing	Process									
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 561	\$ 4,186	\$ 1,387	\$ 1,197	\$ -	\$ -	\$ 13
0010	03	Commissioners	12,697	12,697	2,433	2,433	21,103	21,621	3,864	1,029	1,118	-	281	72
0010	22	Human Resources	9,120	9,120	1,748	1,748	15,158	15,543	2,872	812	1,433	-	156	90
0010/02	A200	Auditor	18,402	18,402	3,526	3,526	30,585	31,450	6,458	1,780	3,130	-	281	1,054
0010/02	A280	Auditor - Financial Services	11,041	11,041	2,116	2,116	18,351	18,784	3,233	866	-	-	156	266
0010	01	Assessor	23,554	23,554	4,514	4,514	39,149	40,048	6,705	1,820	434	-	374	174
0010	04	Treasurer	6,551	6,551	1,255	1,255	10,888	11,151	1,966	542	605	-	62	85
0010	05	Clerk	24,659	24,659	4,725	4,725	40,984	41,760	5,789	1,572	1,355	802	1,558	225
0010	07	District Court	23,738	23,738	4,549	4,549	39,454	40,274	6,120	1,658	2,130	772	935	111
0010	06	Superior Court	30,032	30,032	5,755	5,755	49,915	51,205	9,622	2,621	2,906	976	561	421
0010	24	Public Defense	27,235	27,235	5,219	5,219	45,267	46,736	10,964	2,923	1,815	886	873	207
0010	08	Juvenile Probation	42,692	42,692	8,181	8,181	70,957	72,528	11,723	3,274	2,880	1,388	904	1,908
0010	09	Prosecuting Attorney	47,999	47,999	9,198	9,198	79,778	81,830	15,309	4,109	3,787	1,561	436	934
0010	10	Sheriff	79,526	79,526	15,239	15,239	192,675	196,736	30,298	8,100	6,444	2,586	1,870	2,299
0010	11	Corrections	89,801	89,801	17,208	17,208	217,571	222,117	33,921	9,113	4,142	2,920	623	5,948
0010	12	Coroner	5,153	5,153	987	987	8,564	8,824	1,937	516	552	168	62	404
0010	27	WSU Extension	1,619	1,619	310	310	2,690	2,793	767	225	710	53	44	182
0010	29	Emergency Management	5,557	5,557	1,065	1,065	9,236	9,564	2,449	688	1,736	-	1,091	2,488
0010	36	Planning	11,424	11,424	2,189	2,189	18,988	19,374	2,881	1,030	1,210	-	243	40
0010	37	Pre-Trial Services	3,680	3,680	705	705	6,116	6,239	914	272	342	-	31	-
0010	90	State Examiner	-	-	-	-	-	27	205	56	13	-	-	-
1010	04	Treasurer's M & O	1,104	1,104	212	212	1,835	1,835	395	-	-	-	-	31
1020	05	Family Court - Clerk	2,944	2,944	564	564	4,894	4,894	339	164	276	-	-	-
1030	27	Fair	1,862	1,862	357	357	3,095	3,095	869	259	855	-	31	2,793
1040	06	Law Library	-	-	-	-	-	-	72	44	118	-	31	-
1050	02	Auditor - M & O	-	-	-	-	-	-	231	112	381	-	-	321
1080	06	Family Court - Superior Court	-	-	-	-	-	-	73	23	92	-	31	-
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	59	32	184	-	-	157
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	487	144	210	-	6	-
1110	09	Victim Advocate Program	3,496	3,496	670	670	5,811	5,811	970	290	1,315	-	25	-
1120	04	Investment Administration	1,546	1,546	296	296	2,569	2,569	547	-	-	-	-	-
1140	29	Emergency Management Council	-	-	-	-	-	-	35	12	145	-	-	-
1160	01	REET Technology - Assessor	-	-	-	-	-	-	111	28	92	-	-	-

Cost Allocation - All Cost Plans			Human Resources				Human Resources		Financial Services					
Fund No.	Dept/ Prog No.	Fund/Agency Name												
			Personnel Services		Training		Federal Plan	Full Cost	Account Report	Budget		Cost & Rate Setting	Fin Pol & Proc	Capital Assets
			Cost	Net Cost	Cost	Net Cost				Billing	Process			
1160	04	REET Technology	-	-	-	-	-	-	12	4	79	-	-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	74	43	92	-	6	-
1180	40	Treatment Sales Tax	1,472	1,472	282	282	2,447	2,447	3,505	403	539	-	-	
1190	34	County Roads	83,559	83,559	16,012	16,012	138,881	149,817	40,910	12,062	7,141	-	2,176	54,030
1190	34	Parks	3,680	3,680	705	705	6,116	6,116	1,753	933	3,814	-	-	-
1200	40	Veterans	736	736	141	141	1,223	1,416	307	130	526	-	-	-
1280/90	29	Medic One & Reserve	6,956	6,956	1,333	1,333	11,562	17,294	11,557	3,357	1,946	-	1,247	6,861
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	28	18	92	-	6	-
1350	34	Noxious Weed	2,120	2,120	406	406	3,523	3,523	867	268	697	-	6	381
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	725	152	453	237	-	6	1,194
1400	41	Housing & Community Renewal	3,357	3,357	643	643	5,579	5,579	10,279	2,800	1,657	-	312	561
1440	10	Sheriff's Special Programs	-	-	-	-	-	-	135	42	395	-	-	348
1450	11	Prisoner's Concession	184	184	35	35	305	305	392	148	421	-	623	-
1470	09	Interlocal Drug Enforcement	1,207	1,207	231	231	2,006	2,006	70	18	184	-	-	110
1470	10	Interlocal Drug Enforcement	523	523	100	100	869	869	93	50	434	-	-	190
1490	40	PHSS Technology	-	-	-	-	-	-	51	14	118	-	-	-
1500	40	Public Health	61,632	61,632	11,810	11,810	102,437	102,865	16,294	4,601	15,347	-	1,247	988
1500	41	Social Services	4,718	4,718	904	904	7,842	7,842	10,165	2,698	1,657	-	623	-
1550	02	Communications - 911 Excise Tax	-	-	-	-	-	-	13,937	3,864	105	-	6	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-	-	53	-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	-	-	-	486	129	79	-	6	-
1720	34	Long Lake - LMD	751	751	144	144	1,248	1,248	152	112	500	-	19	300
1740	34	Lake Lawrence - LMD	346	346	66	66	575	575	86	49	460	-	19	300
1780	27	WRIA Water & Waste	-	-	-	-	-	-	11	6	79	-	-	-
1900	09	Anti-Profiteering	-	-	-	-	-	-	-	9	79	-	6	-
1910	05	Clerk's Collection	2,576	2,576	494	494	4,282	4,282	356	139	197	-	-	-
1920	03	Tourism Promotion Area	-	-	-	-	-	-	1,454	418	39	-	6	-
1930	03	Historic Preservation	-	-	-	-	-	-	65	14	79	-	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	26	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	-	-	135	36	53	-	-	-
2260	03/04	GO Bonds 2010	-	-	-	-	-	-	163	44	224	-	-	-

Cost Allocation - All Cost Plans			Human Resources				Human Resources		Financial Services					
Fund No.	Dept/ Prog No.	Fund/Agency Name												
Cost	Net Cost	Cost	Net Cost	Billing	Process									
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	-	-	66	-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	-	-	75	20	118	-	-	-
2280	04	Rid # 2	-	-	-	-	-	-	-	-	53	-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	-	-	121	32	79	-	-	-
2300	03/04	Corrections Flex Unit	-	-	-	-	-	-	-	21	39	-	-	-
3010	34	Roads Construction In Progress	8,568	8,568	1,642	1,642	14,241	14,241	14,489	5,042	4,169	-	-	3,895
3080	03	Jail Capital Projects	-	-	-	-	-	-	332	126	66	-	6	138
3160	03	Real Estate Excise Tax	-	-	-	-	-	-	1,409	319	408	-	6	-
3170	03	2010 Debt Holding	-	-	-	-	-	-	2	-	26	-	6	-
3190	34	Transportation Impact Fees	-	-	-	-	-	-	22	18	158	-	-	-
3200	34	Parks Impact Fees	-	-	-	-	-	-	3	15	197	-	-	-
3210	03	Real Estate Excise Tax 2	-	-	-	-	-	-	415	154	289	-	-	-
4030	34	Solid Waste - M & O	25,969	25,969	4,976	4,976	43,162	43,162	34,251	10,946	4,984	-	1,515	7,372
4040	34	Solid Waste - Res. For Closure	2,333	2,333	447	447	3,878	3,878	758	888	1,578	-	131	-
4050	34	Solid Waste Reserve	-	-	-	-	-	-	-	44	92	-	-	-
4060	27	Storm & Surface Water Utility	6,330	6,330	1,213	1,213	10,521	10,521	1,693	770	1,197	-	193	414
4060	34	Storm & Surface Water Utility	12,013	12,013	2,302	2,302	19,966	19,966	5,367	1,764	1,788	-	243	2,372
4070	34	Storm & Surface Water Capital	1,119	1,119	214	214	1,859	1,859	357	838	736	-	-	575
4124	27	Land Use & Permitting	25,439	25,439	4,875	4,875	42,282	42,282	7,282	2,078	3,117	-	767	260
4200	34	Boston Harbor Water/Wastewater	1,781	1,781	341	341	2,960	2,960	715	185	1,131	-	355	421
4210	34	Boston Harbor Reserve	-	-	-	-	-	-	67	83	263	-	-	53
4300	34	Tamoshan/Beverly Beach Sewer	545	545	104	104	905	905	206	72	579	-	94	320
4340	34	Grand Mound Wastewater	2,378	2,378	456	456	3,953	3,953	1,281	376	710	-	492	1,462
4350	34	Grand Mound Water	1,295	1,295	248	248	2,152	2,152	663	219	658	-	499	993
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	13	-	-	-
4400	34	Tamoshan Water/Sewer	287	287	55	55	477	477	145	48	605	-	81	260
4410	34	Olympic View Sewer	118	118	23	23	196	196	67	21	513	-	19	94
4420	34	Tamoshan Reserve	29	29	6	6	49	49	5	26	434	-	-	70
4440	34	Grand Mound Wastewater	15	15	3	3	25	25	99	97	329	-	-	55
4450	34	Grand Mound Water Cap	22	22	4	4	37	37	51	437	421	-	-	275
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	26	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	-	7	4	210	-	-	-
4510	04/40	Community Loan Repayment #1	-	-	-	-	-	-	3	65	171	-	-	-

Cost Allocation - All Cost Plans			Human Resources				Human Resources		Financial Services					
Fund No.	Dept/ Prog No.	Fund/Agency Name	Personnel Services		Training		Federal Plan	Full Cost	Account Report	Budget		Cost & Rate Setting	Fin Pol & Proc	Capital Assets
			Cost	Net Cost	Cost	Net Cost				Billing	Process			
5030	22	Unemployment Compensation	442	442	85	85	735	735	516	185	881	-	6	-
5050	22	Insurance Risk	2,282	2,282	437	437	3,793	3,793	3,738	1,287	1,013	-	44	-
5060	22	Benefits Administration	1,987	1,987	381	381	3,303	3,303	529	149	395	-	-	-
5210	25	Central Services/Facilities	22,966	22,966	4,401	4,401	38,171	38,171	13,665	3,899	1,986	-	842	10,111
5250	38	Information Technology	29,885	29,885	5,727	5,727	49,671	49,671	7,149	2,210	789	-	405	-
5220	25	Central Services Reserve	-	-	-	-	-	-	2,634	2,070	1,828	-	-	14,296
5230	25	CS Facilities Engineering	3,533	3,533	677	677	5,872	5,872	554	236	710	-	-	-
5240	25	System Reserve	736	736	141	141	1,223	1,223	340	225	1,525	-	623	-
5410	25/04	E.R.&R. Maintenance	10,305	10,305	1,975	1,975	17,128	17,128	6,606	2,083	1,512	-	-	2,574
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	124	1,942	776	-	-	46,324
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	47,953	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	121	-	-	-	-	-	-
6420-29,F-P		PUD #1	-	-	-	-	-	150	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-	34	-	-	-	-	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	6,559	-	-	-	-	-	-
6471		ORCAA	-	-	-	-	-	-	69	39	53	-	468	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	123	72	1,078	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	87,883	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	-	15,843	-	-	-	-	-	-
6780,67A		West Thurston Fire	-	-	-	-	-	1,489	-	-	-	-	-	-
67B		SE Thurston Regional Fire	-	-	-	-	-	1,830	-	-	-	-	-	-
6802-07		Port of Olympia	-	-	-	-	-	3,328	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	20,090	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Human Resources				Human Resources		Financial Services					
Fund No.	Dept/ Prog No.	Fund/Agency Name	Personnel Services		Training		Federal Plan	Full Cost	Account Report	Budget		Cost & Rate Setting	Fin Pol & Proc	Capital Assets
			Cost	Net Cost	Cost	Net Cost				Billing	Process			
6910-11		CapCom	-	-	-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	1,925	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-	-	296	171	53	-	935	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ 819,626	\$ 819,626	\$ 157,060	\$ 157,060	\$ 1,491,087	\$ 1,718,042	\$ 386,088	\$ 117,639	\$ 116,778	\$ 12,112	\$ 24,709	\$ 177,820
General Fund			474,480	474,480	90,922	90,922	917,429	939,165	162,183	44,393	37,939	12,112	10,541	16,921
Special Revenue Funds			184,769	184,769	35,405	35,405	307,099	325,113	117,379	33,890	40,714	-	6,438	68,565
Debt Service Funds			-	-	-	-	-	-	494	153	658	-	-	-
Capital Projects Funds			8,568	8,568	1,642	1,642	14,241	14,241	16,672	5,674	5,313	-	18	4,033
Enterprise Funds			79,673	79,673	15,267	15,267	132,422	132,422	53,017	18,961	19,555	-	4,389	14,996
Internal Service Funds			72,136	72,136	13,824	13,824	119,896	119,896	35,855	14,286	11,415	-	1,920	73,305
Agency Funds			-	-	-	-	-	187,205	488	282	1,184	-	1,403	-
Allocated Cost By Fund Group			819,626	819,626	157,060	157,060	1,491,087	1,718,042	386,088	117,639	116,778	12,112	24,709	177,820

Cost Allocation - All Cost Plans			Financial Services					Financial Services Totals		General Fund Equip Usage		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice	Federal Plan	Full Cost	Equip Usage	Federal Plan	Full Cost
0010	23	Non-Departmental	\$ -	\$ 1,218	\$ -	\$ 1,562	\$ 7,222	\$ 16,785	\$ 16,785	\$ 10,894	\$ 10,894	\$ 10,894
0010	03	Commissioners	-	1,123	4,184	1,555	2,005	15,231	15,231	2,595	2,595	2,595
0010	22	Human Resources	-	835	2,971	3,000	4,083	16,252	16,252	4,401	4,401	4,401
0010/02	A200	Auditor	575	1,878	14,225	6,101	2,175	37,657	37,657	49,866	49,866	49,866
0010/02	A280	Auditor - Financial Services	-	940	3,412	-	4,464	13,337	13,337	4,103	4,103	4,103
0010	01	Assessor	-	1,950	7,563	1,416	1,676	22,112	22,112	3,113	3,113	3,113
0010	04	Treasurer	-	572	2,224	1,482	1,594	9,132	9,132	-	-	-
0010	05	Clerk	2,426	1,683	8,426	2,394	4,905	31,135	31,135	13,575	13,575	13,575
0010	07	District Court	49	1,780	9,683	2,423	11,552	37,213	37,213	1,841	1,841	1,841
0010	06	Superior Court	2,128	2,798	12,240	4,255	43,948	82,476	82,476	8,894	8,894	8,894
0010	24	Public Defense	-	3,188	8,605	2,335	35,641	67,437	67,437	7,929	7,929	7,929
0010	08	Juvenile Probation	9,707	3,409	14,710	3,386	5,061	58,350	58,350	565,219	565,219	565,219
0010	09	Prosecuting Attorney	10,258	4,452	16,045	2,109	9,021	68,021	68,021	116,529	116,529	116,529
0010	10	Sheriff	430	8,810	26,183	11,699	17,615	116,334	116,334	54,806	54,806	54,806
0010	11	Corrections	-	9,864	29,552	9,291	16,407	121,781	121,781	1,271,060	1,271,060	1,271,060
0010	12	Coroner	-	563	1,877	1,409	3,089	10,577	10,577	41,953	41,953	41,953
0010	27	WSU Extension	-	223	766	1,233	1,676	5,879	5,879	2,154	2,154	2,154
0010	29	Emergency Management	4,460	712	1,665	2,116	3,369	20,774	20,774	102,259	102,259	102,259
0010	36	Planning	3,266	838	3,576	5,576	2,005	20,665	20,665	-	-	-
0010	37	Pre-Trial Services	-	266	1,232	1,051	526	4,634	4,634	-	-	-
0010	90	State Examiner	-	60	-	-	74	408	408	-	-	-
1010	04	Treasurer's M & O	-	115	294	372	1,799	3,006	3,006	-	-	-
1020	05	Family Court - Clerk	-	99	910	124	-	1,912	1,912	-	-	-
1030	27	Fair	-	253	3,087	1,438	3,270	12,855	12,855	-	-	-
1040	06	Law Library	-	21	-	292	181	759	759	-	-	-
1050	02	Auditor - M & O	-	67	95	569	255	2,031	2,031	-	-	-
1080	06	Family Court - Superior Court	-	21	-	117	386	743	743	-	-	-
1090	02	Auditor - Election Reserve	-	17	-	168	8	625	625	-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	141	-	350	8	1,346	1,346	-	-	-
1110	09	Victim Advocate Program	3,305	282	1,389	394	427	8,397	8,397	-	-	-
1120	04	Investment Administration	-	159	468	139	838	2,151	2,151	-	-	-
1140	29	Emergency Management Council	-	10	-	124	74	400	400	-	-	-
1160	01	REET Technology - Assessor	-	32	95	7	-	365	365	-	-	-

Cost Allocation - All Cost Plans			Financial Services					Financial Services Totals		General Fund Equip Usage		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice	Federal Plan	Full Cost	Equip Usage	Federal Plan	Full Cost
1160	04	REET Technology	-	4	-	7	8	114	114	-	-	-
1170	03	Trial Court Improvement	-	22	-	117	181	535	535	-	-	-
1180	40	Treatment Sales Tax	-	1,019	265	547	329	6,607	6,607	-	-	-
1190	34	County Roads	4,401	11,896	30,230	11,013	32,174	206,033	206,033	-	-	-
1190	34	Parks	-	510	1,706	3,875	6,055	18,646	18,646	-	-	-
1200	40	Veterans	-	89	227	1,182	674	3,135	3,135	-	-	-
1280/90	29	Medic One & Reserve	98	3,361	11,404	1,956	18,807	60,594	60,594	-	-	-
1300	03	Stadium/Convention/Art Center	-	8	-	124	25	301	301	-	-	-
1350	34	Noxious Weed	597	252	761	1,898	1,208	6,935	6,935	-	-	-
1360	04	Tax Refunds	-	-	-	7	-	7	7	-	-	-
1380	03	Conservation Futures	-	44	-	307	16	2,409	2,409	-	-	-
1400	41	Housing & Community Renewal	35,525	2,989	1,079	2,022	3,853	61,077	61,077	-	-	-
1440	10	Sheriff's Special Programs	-	39	-	307	156	1,422	1,422	-	-	-
1450	11	Prisoner's Concession	-	114	33	182	2,342	4,255	4,255	-	-	-
1470	09	Interlocal Drug Enforcement	-	20	407	-	-	809	809	-	-	-
1470	10	Interlocal Drug Enforcement	-	27	189	372	115	1,470	1,470	-	-	-
1490	40	PHSS Technology	-	15	-	380	90	668	668	-	-	-
1500	40	Public Health	61,574	4,738	22,391	14,443	12,718	154,341	154,341	-	-	-
1500	41	Social Services	-	2,956	850	2,051	4,905	25,905	25,905	-	-	-
1550	02	Communications - 911 Excise Tax	-	4,053	-	66	-	22,031	22,031	-	-	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	124	-	177	177	-	-	-
1620	03	Public, Educational & Govt Access	-	141	-	44	41	926	926	-	-	-
1720	34	Long Lake - LMD	-	44	135	1,321	222	2,805	2,805	-	-	-
1740	34	Lake Lawrence - LMD	-	25	62	1,270	82	2,353	2,353	-	-	-
1780	27	WRIA Water & Waste	-	3	95	51	-	245	245	-	-	-
1900	09	Anti-Profitteering	-	-	-	117	-	211	211	-	-	-
1910	05	Clerk's Collection	-	103	844	197	-	1,836	1,836	-	-	-
1920	03	Tourism Promotion Area	-	423	-	117	-	2,457	2,457	-	-	-
1930	03	Historic Preservation	-	19	-	139	99	415	415	-	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	7	-	33	33	-	-	-
2250	03/04	G.O. Bonds 2009	-	39	-	58	-	321	321	-	-	-
2260	03/04	GO Bonds 2010	-	48	-	212	-	691	691	-	-	-

Cost Allocation - All Cost Plans			Financial Services					Financial Services Totals		General Fund Equip Usage		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice	Federal Plan	Full Cost	Equip Usage	Federal Plan	Full Cost
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	22	-	88	88	-	-	-
2270	03/04	GO Bonds 2015	-	22	-	102	-	337	337	-	-	-
2280	04	Rid # 2	-	-	-	15	-	68	68	-	-	-
2290	03/04	GO Bonds 2016	-	35	-	88	-	355	355	-	-	-
2300	03/04	Corrections Flex Unit	-	-	-	-	-	60	60	-	-	-
3010	34	Roads Construction In Progress	49,086	4,213	1,828	3,036	3,862	89,620	89,620	-	-	-
3080	03	Jail Capital Projects	-	96	-	175	107	1,046	1,046	-	-	-
3160	03	Real Estate Excise Tax	-	410	-	679	107	3,338	3,338	-	-	-
3170	03	2010 Debt Holding	-	1	-	15	-	50	50	-	-	-
3190	34	Transportation Impact Fees	-	7	-	387	-	592	592	-	-	-
3200	34	Parks Impact Fees	-	1	-	131	-	347	347	-	-	-
3210	03	Real Estate Excise Tax 2	-	121	-	744	-	1,723	1,723	-	-	-
4030	34	Solid Waste - M & O	769	9,960	9,041	5,992	17,319	102,149	102,149	-	-	-
4040	34	Solid Waste - Res. For Closure	-	221	705	854	2,777	7,912	7,912	-	-	-
4050	34	Solid Waste Reserve	-	-	-	22	-	158	158	-	-	-
4060	27	Storm & Surface Water Utility	333	492	1,425	248	2,473	9,238	9,238	-	-	-
4060	34	Storm & Surface Water Utility	-	1,561	4,251	2,876	3,344	23,566	23,566	-	-	-
4070	34	Storm & Surface Water Capital	-	104	202	956	288	4,056	4,056	-	-	-
4124	27	Land Use & Permitting	-	2,118	8,567	8,466	5,669	38,324	38,324	-	-	-
4200	34	Boston Harbor Water/Wastewater	-	208	511	3,846	4,987	12,359	12,359	-	-	-
4210	34	Boston Harbor Reserve	-	20	-	496	246	1,228	1,228	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	-	60	98	1,876	2,498	5,803	5,803	-	-	-
4340	34	Grand Mound Wastewater	-	372	618	1,919	5,332	12,562	12,562	-	-	-
4350	34	Grand Mound Water	-	193	423	1,934	3,147	8,729	8,729	-	-	-
4380	04	Olympic View Debt Service	-	-	-	7	-	20	20	-	-	-
4400	34	Tamoshan Water/Sewer	-	42	52	1,737	1,972	4,942	4,942	-	-	-
4410	34	Olympic View Sewer	-	20	21	1,328	1,315	3,398	3,398	-	-	-
4420	34	Tamoshan Reserve	-	1	5	139	33	713	713	-	-	-
4440	34	Grand Mound Wastewater	-	29	3	248	131	991	991	-	-	-
4450	34	Grand Mound Water Cap	-	15	4	547	320	2,070	2,070	-	-	-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	7	-	33	33	-	-	-
4480	04/34	Grand Mound Debt Service	-	2	-	95	-	318	318	-	-	-
4510	04/40	Community Loan Repayment #1	-	1	-	212	-	452	452	-	-	-

Cost Allocation - All Cost Plans			Financial Services					Financial Services Totals		General Fund Equip Usage		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice	Federal Plan	Full Cost	Equip Usage	Federal Plan	Full Cost
5030	22	Unemployment Compensation	-	150	80	380	33	2,231	2,231	-	-	-
5050	22	Insurance Risk	-	1,087	696	1,613	1,660	11,138	11,138	-	-	-
5060	22	Benefits Administration	-	154	643	474	345	2,689	2,689	-	-	-
5210	25	Central Services/Facilities	-	3,974	7,077	4,948	31,221	77,723	77,723	-	-	-
5250	38	Information Technology	-	2,079	8,324	3,700	10,114	34,770	34,770	-	-	-
5220	25	Central Services Reserve	-	766	-	6,364	3,525	31,483	31,483	-	-	-
5230	25	CS Facilities Engineering	-	161	826	1,803	378	4,668	4,668	-	-	-
5240	25	System Reserve	-	99	227	9,349	181	12,569	12,569	-	-	-
5410	25/04	E.R.&R. Maintenance	-	1,921	3,469	4,693	66,871	89,729	89,729	-	-	-
5420	25	E.R.&R. Replacement	-	36	-	2,722	764	52,688	52,688	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	74	74	74	-	-	-
6410-11		Cemetery Districts	-	-	-	-	485	485	485	-	-	-
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	41	41	41	-	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-
6471		ORCAA	-	42	3,985	-	-	4,656	4,656	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	74	3,985	2,248	4,700	12,280	12,280	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	7,928	7,928	7,928	-	-	-
6780,67A		West Thurston Fire	-	-	-	-	1,561	1,561	1,561	-	-	-
67B		SE Thurston Regional Fire	-	-	-	-	1,323	1,323	1,323	-	-	-
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Financial Services					Financial Services Totals		General Fund Equip Usage		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Grant Account	Internal Audit	Payroll	Acct Rep- GL & AR Adj	Invoice	Federal Plan	Full Cost	Equip Usage	Federal Plan	Full Cost
6910-11		CapCom	-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	178	13,852	1,438	9,720	26,643	26,643	-	-	-
6960		Thurston Mason BHO	-	-	-	861	14,164	15,025	15,025	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ 188,987	\$ 112,426	\$ 317,073	\$ 192,792	\$ 480,469	\$ 2,126,893	\$ 2,126,893	\$ 2,261,191	\$ 2,261,191	\$ 2,261,191
General Fund			33,299	47,162	169,139	64,393	178,108	776,190	776,190	2,261,191	2,261,191	2,261,191
Special Revenue Funds			105,500	34,131	77,016	48,330	91,346	623,309	623,309	-	-	-
Debt Service Funds			-	144	-	504	-	1,953	1,953	-	-	-
Capital Projects Funds			49,086	4,849	1,828	5,167	4,076	96,716	96,716	-	-	-
Enterprise Funds			1,102	15,419	25,926	33,805	51,851	239,021	239,021	-	-	-
Internal Service Funds			-	10,427	21,342	36,046	115,092	319,688	319,688	-	-	-
Agency Funds			-	294	21,822	4,547	39,996	70,016	70,016	-	-	-
Allocated Cost By Fund Group			188,987	112,426	317,073	192,792	480,469	2,126,893	2,126,893	2,261,191	2,261,191	2,261,191

Cost Allocation - All Cost Plans			Law Library			Non-Departmental					
Fund No.	Dept/ Prog No.	Fund/Agency Name	Library Usage	Federal Plan	Full Cost	Non-Departmental Support Costs				Association Dues	
						Empl Prog, Budget & Code Updates	GF Inferfunds	LEOFF	Total	Cost	Net Cost
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
0010	03	Commissioners		-	-	2,827	11,323		14,150	1,498	1,498
0010	22	Human Resources		-	-	2,031	8,133		10,164	1,076	1,076
0010/02	A200	Auditor		-	-	4,097	16,410		20,507	2,171	2,171
0010/02	A280	Auditor - Financial Services		-	-	2,458	9,846		12,304	1,303	1,303
0010	01	Assessor		-	-	5,245	21,004		26,249	2,779	2,779
0010	04	Treasurer		-	-	1,459	5,842		7,301	773	773
0010	05	Clerk		-	-	5,490	21,989		27,479	2,909	2,909
0010	07	District Court	448	448	448	5,286	21,168		26,454	2,801	2,801
0010	06	Superior Court	9,860	9,860	9,860	6,687	26,780		33,467	3,543	3,543
0010	24	Public Defense		-	-	6,064	24,286		30,350	3,213	3,213
0010	08	Juvenile Probation	448	448	448	9,506	38,070		47,576	5,037	5,037
0010	09	Prosecuting Attorney	4,482	4,482	4,482	10,687	42,803		53,490	5,663	5,663
0010	10	Sheriff	-	-	-	17,707	70,916	158,271	246,894	9,383	9,383
0010	11	Corrections		-	-	19,995	80,079		100,074	10,595	10,595
0010	12	Coroner		-	-	1,147	4,595		5,742	608	608
0010	27	WSU Extension		-	-	361	1,444		1,805	191	191
0010	29	Emergency Management		-	-	1,237	4,956		6,193	656	656
0010	36	Planning		-	-	2,544	10,187		12,731	1,348	1,348
0010	37	Pre-Trial Services		-	-	819	3,282		4,101	434	434
0010	90	State Examiner		-	-	-	-		-	-	-
1010	04	Treasurer's M & O		-	-	246			246	130	130
1020	05	Family Court - Clerk		-	-	656			656	347	347
1030	27	Fair		-	-	415			415	220	220
1040	06	Law Library		-	-	-			-	-	-
1050	02	Auditor - M & O		-	-	-			-	-	-
1080	06	Family Court - Superior Court		-	-	-			-	-	-
1090	02	Auditor - Election Reserve		-	-	-			-	-	-
1100	03	Det. Fac. Sales Tax Hold.		-	-	-			-	-	-
1110	09	Victim Advocate Program		-	-	778			778	413	413
1120	04	Investment Administration		-	-	344			344	182	182
1140	29	Emergency Management Council		-	-	-			-	-	-
1160	01	REET Technology - Assessor		-	-	-			-	-	-

Cost Allocation - All Cost Plans			Law Library			Non-Departmental				Association Dues	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Library Usage	Federal Plan	Full Cost	Non-Departmental Support Costs				Cost	Net Cost
						Empl Prog, Budget & Code Updates	GF Inferfunds	LEOFF	Total		
1160	04	REET Technology		-	-	-			-	-	-
1170	03	Trial Court Improvement		-	-	-			-	-	-
1180	40	Treatment Sales Tax		-	-	328			328	174	174
1190	34	County Roads		-	-	18,605			18,605	9,859	9,859
1190	34	Parks		-	-	819			819	434	434
1200	40	Veterans		-	-	164			164	87	87
1280/90	29	Medic One & Reserve		-	-	1,549			1,549	821	821
1300	03	Stadium/Convention/Art Center		-	-	-			-	-	-
1350	34	Noxious Weed		-	-	472			472	250	250
1360	04	Tax Refunds		-	-	-			-	-	-
1380	03	Conservation Futures		-	-	-			-	-	-
1400	41	Housing & Community Renewal		-	-	747			747	396	396
1440	10	Sheriff's Special Programs		-	-	-			-	-	-
1450	11	Prisoner's Concession		-	-	41			41	22	22
1470	09	Interlocal Drug Enforcement		-	-	269			269	142	142
1470	10	Interlocal Drug Enforcement		-	-	116			116	62	62
1490	40	PHSS Technology		-	-	-			-	-	-
1500	40	Public Health		-	-	13,723			13,723	7,272	7,272
1500	41	Social Services		-	-	1,051			1,051	557	557
1550	02	Communications - 911 Excise Tax		-	-	-			-	-	-
1600	34	Transportation Benefits-District		-	-	-			-	-	-
1610	02	Election Stabilization Fund		-	-	-			-	-	-
1620	03	Public, Educational & Govt Access		-	-	-			-	-	-
1720	34	Long Lake - LMD		-	-	167			167	89	89
1740	34	Lake Lawrence - LMD		-	-	77			77	41	41
1780	27	WRIA Water & Waste		-	-	-			-	-	-
1900	09	Anti-Profiteering		-	-	-			-	-	-
1910	05	Clerk's Collection		-	-	574			574	304	304
1920	03	Tourism Promotion Area		-	-	-			-	-	-
1930	03	Historic Preservation		-	-	-			-	-	-
2240	03/04	G.O. Bonds 2007		-	-	-			-	-	-
2250	03/04	G.O. Bonds 2009		-	-	-			-	-	-
2260	03/04	GO Bonds 2010		-	-	-			-	-	-

Cost Allocation - All Cost Plans			Law Library			Non-Departmental				Association Dues	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Library Usage	Federal Plan	Full Cost	Non-Departmental Support Costs				Cost	Net Cost
						Empl Prog, Budget & Code Updates	GF Inferfunds	LEOFF	Total		
2261	03/04	GO Bonds 2010 - Sinking Fund		-	-	-			-	-	-
2270	03/04	GO Bonds 2015		-	-	-			-	-	-
2280	04	Rid # 2		-	-	-			-	-	-
2290	03/04	GO Bonds 2016		-	-	-			-	-	-
2300	03/04	Corrections Flex Unit		-	-	-			-	-	-
3010	34	Roads Construction In Progress		-	-	1,908			1,908	1,011	1,011
3080	03	Jail Capital Projects		-	-	-			-	-	-
3160	03	Real Estate Excise Tax		-	-	-			-	-	-
3170	03	2010 Debt Holding		-	-	-			-	-	-
3190	34	Transportation Impact Fees		-	-	-			-	-	-
3200	34	Parks Impact Fees		-	-	-			-	-	-
3210	03	Real Estate Excise Tax 2		-	-	-			-	-	-
4030	34	Solid Waste - M & O		-	-	5,782			5,782	3,064	3,064
4040	34	Solid Waste - Res. For Closure		-	-	520			520	275	275
4050	34	Solid Waste Reserve		-	-	-			-	-	-
4060	27	Storm & Surface Water Utility		-	-	1,409			1,409	747	747
4060	34	Storm & Surface Water Utility		-	-	2,675			2,675	1,417	1,417
4070	34	Storm & Surface Water Capital		-	-	249			249	132	132
4124	27	Land Use & Permitting		-	-	5,664			5,664	3,001	3,001
4200	34	Boston Harbor Water/Wastewater		-	-	397			397	210	210
4210	34	Boston Harbor Reserve		-	-	-			-	-	-
4300	34	Tamoshan/Beverly Beach Sewer		-	-	121			121	64	64
4340	34	Grand Mound Wastewater		-	-	529			529	281	281
4350	34	Grand Mound Water		-	-	288			288	153	153
4380	04	Olympic View Debt Service		-	-	-			-	-	-
4400	34	Tamoshan Water/Sewer		-	-	64			64	34	34
4410	34	Olympic View Sewer		-	-	26			26	14	14
4420	34	Tamoshan Reserve		-	-	7			7	3	3
4440	34	Grand Mound Wastewater		-	-	3			3	2	2
4450	34	Grand Mound Water Cap		-	-	5			5	3	3
4460	04	Tamoshan Beverly Beach Debt		-	-	-			-	-	-
4480	04/34	Grand Mound Debt Service		-	-	-			-	-	-
4510	04/40	Community Loan Repayment #1		-	-	-			-	-	-

Cost Allocation - All Cost Plans			Law Library			Non-Departmental					
Fund No.	Dept/ Prog No.	Fund/Agency Name	Library Usage	Federal Plan	Full Cost	Non-Departmental Support Costs				Association Dues	
						Empl Prog, Budget & Code Updates	GF Inferfunds	LEOFF	Total	Cost	Net Cost
5030	22	Unemployment Compensation		-	-	98			98	52	52
5050	22	Insurance Risk		-	-	508			508	269	269
5060	22	Benefits Administration		-	-	443			443	234	234
5210	25	Central Services/Facilities		-	-	5,113			5,113	2,710	2,710
5250	38	Information Technology		-	-	6,654			6,654	3,526	3,526
5220	25	Central Services Reserve		-	-	-			-	-	-
5230	25	CS Facilities Engineering		-	-	787			787	417	417
5240	25	System Reserve		-	-	164			164	87	87
5410	25/04	E.R.&R. Maintenance		-	-	2,294			2,294	1,216	1,216
5420	25	E.R.&R. Replacement		-	-	-			-	-	-
6331		Forest Excise		-	-	-			-	-	-
6334		Treasurer's Trust		-	-	-			-	-	-
6335		Taxes & Refunds Pending		-	-	-			-	-	-
6336		Performance Bonds		-	-	-			-	-	-
6338-9,A-D		State Agencies		-	-	-			-	-	-
6350-54		Drainage Districts		-	-	-			-	-	-
6410-11		Cemetery Districts		-	-	-			-	-	-
6420-29,F-P		PUD #1		-	-	-			-	-	-
6431		Tanglewilde Parks		-	-	-			-	-	-
6440-49,A-J		Housing Authority		-	-	-			-	-	-
6450		Intercity Transit		-	-	-			-	-	-
6460-64		Timberland Regional Library		-	-	-			-	-	-
6471		ORCAA		-	-	-			-	-	-
6480		Conservation District		-	-	-			-	-	-
6490		Thurston Regional Planning		-	-	-			-	-	-
6500-06		ESD #113		-	-	-			-	-	-
6500-6620		School Districts		-	-	-			-	-	-
6630-6777		Fire Districts		-	-	-			-	-	-
6780,67A		West Thurston Fire		-	-	-			-	-	-
67B		SE Thurston Regional Fire		-	-	-			-	-	-
6802-07		Port of Olympia		-	-	-			-	-	-
6810-70		Cities & Towns		-	-	-			-	-	-

Cost Allocation - All Cost Plans			Law Library			Non-Departmental					
Fund No.	Dept/ Prog No.	Fund/Agency Name	Library Usage	Federal Plan	Full Cost	Non-Departmental Support Costs				Association Dues	
						Empl Prog, Budget & Code Updates	GF Inferfunds	LEOFF	Total	Cost	Net Cost
6910-11		CapCom		-	-	-			-	-	-
6920		Visitor & Convention's Bureau		-	-	-			-	-	-
6930		Olympia Metropolitan Park District		-	-	-			-	-	-
6940		Dispute Resolution Center		-	-	-			-	-	-
6950		Area Agency On Aging		-	-	-			-	-	-
6960		Thurston Mason BHO		-	-	-			-	-	-
6970		Wash State Trans Insur Pool		-	-	-			-	-	-
6980		LOTT		-	-	-			-	-	-
Allocated Cost And Billables By Fund			\$ 15,238	\$ 15,238	\$ 15,238	\$ 182,496	\$ 423,113	\$ 158,271	\$ 763,880	\$ 96,705	\$ 96,705
General Fund			15,238	15,238	15,238	105,647	423,113	158,271	687,031	55,981	55,981
Special Revenue Funds			-	-	-	41,141	-	-	41,141	21,802	21,802
Debt Service Funds			-	-	-	-	-	-	-	-	-
Capital Projects Funds			-	-	-	1,908	-	-	1,908	1,011	1,011
Enterprise Funds			-	-	-	17,739	-	-	17,739	9,400	9,400
Internal Service Funds			-	-	-	16,061	-	-	16,061	8,511	8,511
Agency Funds			-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			15,238	15,238	15,238	182,496	423,113	158,271	763,880	96,705	96,705

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services							Prosecuting Attorney	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Planning			Emg Serv	Total Plan & Emg Services	Federal Plan	Full Cost	Civil Services	
			Regional Planning	Planning	Total Planning					Full	Federal
0010	23	Non-Departmental	\$ 744	\$ 6,357	\$ 7,101	\$ -	\$ 7,101	\$ -	\$ 7,101	\$ -	\$ -
0010	03	Commissioners	684	5,816	6,500	-	6,500	14,150	22,148	291,953	285,504
0010	22	Human Resources	503	4,328	4,831	-	4,831	10,164	16,071	88,381	86,429
0010/02	A200	Auditor	1,146	9,738	10,884	-	10,884	20,507	33,562	99,481	97,284
0010/02	A280	Auditor - Financial Services	563	4,869	5,432	-	5,432	12,304	19,039	1,720	1,682
0010	01	Assessor	1,186	10,144	11,330	-	11,330	26,249	40,358	41,744	40,822
0010	04	Treasurer	342	2,975	3,317	-	3,317	7,301	11,391	20,335	19,886
0010	05	Clerk	1,025	8,791	9,816	-	9,816	27,479	40,204	13,198	12,907
0010	07	District Court	1,086	9,197	10,283	-	10,283	26,454	39,538	8,684	8,492
0010	06	Superior Court	1,709	14,472	16,181	-	16,181	33,467	53,191	65,046	63,609
0010	24	Public Defense	1,950	16,500	18,450	-	18,450	30,350	52,013	30,997	30,312
0010	08	Juvenile Probation	2,071	17,718	19,789	-	19,789	47,576	72,402	28,632	28,000
0010	09	Prosecuting Attorney	2,714	23,128	25,842	-	25,842	53,490	84,995	119,085	116,455
0010	10	Sheriff	5,368	45,714	51,082	-	51,082	246,894	307,359	140,581	137,476
0010	11	Corrections	6,012	51,124	57,136	-	57,136	100,074	167,805	113,926	111,410
0010	12	Coroner	342	2,975	3,317	-	3,317	5,742	9,667	7,137	6,979
0010	27	WSU Extension	141	1,217	1,358	-	1,358	1,805	3,354	2,236	2,186
0010	29	Emergency Management	442	3,652	4,094	11,458	15,552	6,193	22,401	19,036	18,616
0010	36	Planning	503	4,328	4,831	-	4,831	12,731	18,910	-	-
0010	37	Pre-Trial Services	161	1,352	1,513	-	1,513	4,101	6,048	11,685	11,427
0010	90	State Examiner	40	270	310	-	310	-	310	-	-
1010	04	Treasurer's M & O	-	-	-	-	-	246	376	-	-
1020	05	Family Court - Clerk	-	-	-	-	-	656	1,003	-	-
1030	27	Fair	-	-	-	5,235	5,235	415	5,870	3,654	3,574
1040	06	Law Library	-	-	-	-	-	-	-	-	-
1050	02	Auditor - M & O	-	-	-	-	-	-	-	-	-
1080	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-
1090	02	Auditor - Election Reserve	-	-	-	145	145	-	145	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	-	-	-
1110	09	Victim Advocate Program	-	-	-	-	-	778	1,191	-	-
1120	04	Investment Administration	-	-	-	-	-	344	526	-	-
1140	29	Emergency Management Council	-	-	-	-	-	-	-	-	-
1160	01	REET Technology - Assessor	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services							Prosecuting Attorney	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Planning			Emg Serv	Total Plan & Emg Services	Federal Plan	Full Cost	Civil Services	
			Regional Planning	Planning	Total Planning					Full	Federal
1160	04	REET Technology	-	-	-	-	-	-	-	-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	-	-	-
1180	40	Treatment Sales Tax	-	-	-	-	-	328	502	11,952	11,688
1190	34	County Roads	18,377	118,208	136,585	431,131	567,716	18,605	596,180	184,432	180,358
1190	34	Parks	-	-	-	-	-	819	1,253	5,159	5,045
1200	40	Veterans	-	-	-	-	-	164	251	688	673
1280/90	29	Medic One & Reserve	-	-	-	-	-	1,549	2,370	19,595	19,163
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	-	-
1350	34	Noxious Weed	-	-	-	-	-	472	722	-	-
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	-	-	-
1400	41	Housing & Community Renewal	-	-	-	-	-	747	1,143	12,106	11,839
1440	10	Sheriff's Special Programs	-	-	-	-	-	-	-	-	-
1450	11	Prisoner's Concession	-	-	-	-	-	41	63	-	-
1470	09	Interlocal Drug Enforcement	-	-	-	-	-	269	411	-	-
1470	10	Interlocal Drug Enforcement	-	-	-	-	-	116	178	-	-
1490	40	PHSS Technology	-	-	-	-	-	-	-	-	-
1500	40	Public Health	28,711	184,480	213,191	-	213,191	13,723	234,186	79,370	77,617
1500	41	Social Services	-	-	-	-	-	1,051	1,608	10,404	10,174
1550	02	Communications - 911 Excise Tax	-	-	-	-	-	-	-	-	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	1,204	1,177
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	-	-	-	-	5,984	5,852
1720	34	Long Lake - LMD	-	-	-	-	-	167	256	-	-
1740	34	Lake Lawrence - LMD	-	-	-	-	-	77	118	-	-
1780	27	WRIA Water & Waste	-	-	-	-	-	-	-	5,159	5,045
1900	09	Anti-Profitteering	-	-	-	-	-	-	-	-	-
1910	05	Clerk's Collection	-	-	-	-	-	574	878	-	-
1920	03	Tourism Promotion Area	-	-	-	-	-	-	-	-	-
1930	03	Historic Preservation	-	-	-	-	-	-	-	3,439	3,363
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	-	-	-	-	-
2260	03/04	GO Bonds 2010	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services							Prosecuting Attorney	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Planning			Emg Serv	Total Plan & Emg Services	Federal Plan	Full Cost	Civil Services	
			Regional Planning	Planning	Total Planning					Full	Federal
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	-	-	-	-	-
2280	04	Rid # 2	-	-	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	-	-	-	-	-
2300	03/04	Corrections Flex Unit	-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	10,334	66,543	76,877	-	76,877	1,908	79,796	86	84
3080	03	Jail Capital Projects	-	-	-	-	-	-	-	-	-
3160	03	Real Estate Excise Tax	-	-	-	-	-	-	-	-	-
3170	03	2010 Debt Holding	-	-	-	-	-	-	-	-	-
3190	34	Transportation Impact Fees	-	-	-	-	-	-	-	-	-
3200	34	Parks Impact Fees	-	-	-	-	-	-	-	-	-
3210	03	Real Estate Excise Tax 2	-	-	-	-	-	-	-	-	-
4030	34	Solid Waste - M & O	28,731	184,615	213,346	21,578	234,924	5,782	243,770	559	547
4040	34	Solid Waste - Res. For Closure	-	-	-	-	-	520	795	-	-
4050	34	Solid Waste Reserve	-	-	-	-	-	-	-	-	-
4060	27	Storm & Surface Water Utility	-	-	-	-	-	1,409	2,156	13,499	13,201
4060	34	Storm & Surface Water Utility	28,731	184,615	213,346	21,194	234,540	2,675	238,632	-	-
4070	34	Storm & Surface Water Capital	-	-	-	-	-	249	381	3,439	3,363
4124	27	Land Use & Permitting	28,731	184,615	213,346	-	213,346	5,664	222,011	309,536	302,699
4200	34	Boston Harbor Water/Wastewater	-	5,680	5,680	3,214	8,894	397	9,501	1,548	1,513
4210	34	Boston Harbor Reserve	-	-	-	-	-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	-	1,623	1,623	6,302	7,925	121	8,110	-	-
4340	34	Grand Mound Wastewater	18,377	112,392	130,769	29,095	159,864	529	160,674	5,460	5,339
4350	34	Grand Mound Water	10,334	63,161	73,495	14,976	88,471	288	88,912	4,342	4,246
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	-	1,217	1,217	979	2,196	64	2,294	-	-
4410	34	Olympic View Sewer	-	541	541	-	541	26	581	-	-
4420	34	Tamoshan Reserve	-	-	-	-	-	7	10	-	-
4440	34	Grand Mound Wastewater	-	-	-	-	-	3	5	-	-
4450	34	Grand Mound Water Cap	-	-	-	-	-	5	8	-	-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	-	-	-	-
4510	04/40	Community Loan Repayment #1	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services							Prosecuting Attorney	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Planning			Emg Serv	Total Plan & Emg Services	Federal Plan	Full Cost	Civil Services	
			Regional Planning	Planning	Total Planning					Full	Federal
5030	22	Unemployment Compensation	-	-	-	-	-	98	150	-	-
5050	22	Insurance Risk	-	-	-	-	-	508	777	7,910	7,736
5060	22	Benefits Administration	-	-	-	-	-	443	677	2,622	2,565
5210	25	Central Services/Facilities	-	-	-	255,164	255,164	5,113	262,987	39,767	38,888
5250	38	Information Technology	-	-	-	-	-	6,654	10,180	-	-
5220	25	Central Services Reserve	-	-	-	-	-	-	-	-	-
5230	25	CS Facilities Engineering	-	-	-	-	-	787	1,204	-	-
5240	25	System Reserve	-	-	-	-	-	164	251	-	-
5410	25/04	E.R.&R. Maintenance	-	-	-	4,848	4,848	2,294	8,358	1,806	1,766
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	-	-	-	-
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-
6471		ORCAA	-	-	-	-	-	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	-	-	-	-	-
6780,67A		West Thurston Fire	-	-	-	-	-	-	-	-	-
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-	-	-
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-

Cost Allocation - All Cost Plans			Non-Departmental, Planning & Emergency Services							Prosecuting Attorney	
Fund No.	Dept/ Prog No.	Fund/Agency Name	Planning			Emg Serv	Total Plan & Emg Services	Federal Plan	Full Cost	Civil Services	
			Regional Planning	Planning	Total Planning					Full	Federal
6910-11		CapCom	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-	-	-	-	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ 201,058	\$ 1,352,355	\$ 1,553,413	\$ 805,319	\$ 2,358,732	\$ 763,880	\$ 3,219,317	\$ 1,837,577	\$ 1,796,991
General Fund			28,732	244,665	273,397	11,458	284,855	687,031	1,027,867	1,103,857	1,079,476
Special Revenue Funds			47,088	302,688	349,776	436,511	786,287	41,141	849,230	343,146	335,568
Debt Service Funds			-	-	-	-	-	-	-	-	-
Capital Projects Funds			10,334	66,543	76,877	-	76,877	1,908	79,796	86	84
Enterprise Funds			114,904	738,459	853,363	97,338	950,701	17,739	977,840	338,383	330,908
Internal Service Funds			-	-	-	260,012	260,012	16,061	284,584	52,105	50,955
Agency Funds			-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			201,058	1,352,355	1,553,413	805,319	2,358,732	763,880	3,219,317	1,837,577	1,796,991

Cost Allocation - All Cost Plans			Prosecuting Attorney					State Auditor's Office			Treasurer		
Fund No.	Dept/ Prog No.	Fund/Agency Name											
								Billed	Net Cost		Federal Plan	Full Cost	SAO
County	Full	Federal											
0010	23	Non-Departmental		\$ -	\$ -	\$ -	\$ -	\$ 1,380	\$ 1,380	\$ 1,380	\$ 2,865	\$ -	\$ 67
0010	03	Commissioners		291,953	285,504	285,504	291,953	1,274	1,274	1,274	2,127	-	7
0010	22	Human Resources		88,381	86,429	86,429	88,381	947	947	947	1,678	-	2
0010/02	A200	Auditor		99,481	97,284	97,284	99,481	2,129	2,129	2,129	3,677	-	1,783
0010/02	A280	Auditor - Financial Services		1,720	1,682	1,682	1,720	1,066	1,066	1,066	1,789	-	869
0010	01	Assessor		41,744	40,822	40,822	41,744	2,211	2,211	2,211	3,760	-	2
0010	04	Treasurer		20,335	19,886	19,886	20,335	648	648	648	1,119	-	-
0010	05	Clerk		13,198	12,907	12,907	13,198	1,909	1,909	1,909	3,248	-	575
0010	07	District Court		8,684	8,492	8,492	8,684	2,018	2,018	2,018	3,425	-	89
0010	06	Superior Court		65,046	63,609	63,609	65,046	3,172	3,172	3,172	5,415	-	166
0010	24	Public Defense		30,997	30,312	30,312	30,997	3,614	3,614	3,614	6,039	-	95
0010	08	Juvenile Probation		28,632	28,000	28,000	28,632	3,865	3,865	3,865	6,765	-	329
0010	09	Prosecuting Attorney		119,085	116,455	116,455	119,085	5,047	5,047	5,047	8,490	-	179
0010	10	Sheriff		140,581	137,476	137,476	140,581	9,989	9,989	9,989	16,735	-	1,042
0010	11	Corrections		113,926	111,410	111,410	113,926	11,183	11,183	11,183	18,828	-	1,331
0010	12	Coroner		7,137	6,979	6,979	7,137	638	638	638	1,066	-	42
0010	27	WSU Extension		2,236	2,186	2,186	2,236	253	253	253	465	-	15
0010	29	Emergency Management		19,036	18,616	18,616	19,036	807	807	807	1,421	-	82
0010	36	Planning		-	-	-	-	950	950	950	2,129	-	75
0010	37	Pre-Trial Services		11,685	11,427	11,427	11,685	301	301	301	563	-	2
0010	90	State Examiner		-	-	-	-	68	68	68	116	-	-
1010	04	Treasurer's M & O		-	-	-	-	130	130	130	-	-	-
1020	05	Family Court - Clerk		-	-	-	-	112	112	112	338	-	114
1030	27	Fair		3,654	3,574	3,574	3,654	287	287	287	534	-	644
1040	06	Law Library		-	-	-	-	24	24	24	90	-	38
1050	02	Auditor - M & O		-	-	-	-	76	76	76	231	-	935
1080	06	Family Court - Superior Court		-	-	-	-	24	24	24	47	-	440
1090	02	Auditor - Election Reserve		-	-	-	-	20	20	20	65	-	-
1100	03	Det. Fac. Sales Tax Hold.		-	-	-	-	160	160	160	298	-	-
1110	09	Victim Advocate Program		-	-	-	-	320	320	320	599	-	104
1120	04	Investment Administration		-	-	-	-	180	180	180	-	-	-
1140	29	Emergency Management Council		-	-	-	-	12	12	12	25	-	23
1160	01	REET Technology - Assessor		-	-	-	-	36	36	36	59	-	-

Cost Allocation - All Cost Plans			Prosecuting Attorney					State Auditor's Office			Treasurer		
Fund No.	Dept/ Prog No.	Fund/Agency Name											
								Billed	Net Cost		Federal Plan	Full Cost	SAO
County	Full	Federal											
1160	04	REET Technology		-	-	-	-	4	4	4	9	-	-
1170	03	Trial Court Improvement		-	-	-	-	25	25	25	89	-	7
1180	40	Treatment Sales Tax		11,952	11,688	11,688	11,952	1,156	1,156	1,156	832	-	-
1190	34	County Roads	(30,000)	154,432	150,358	150,358	154,432	13,487	13,487	13,487	24,921	-	1,496
1190	34	Parks		5,159	5,045	5,045	5,159	578	578	578	1,929	-	311
1200	40	Veterans		688	673	673	688	101	101	101	268	-	2
1280/90	29	Medic One & Reserve		19,595	19,163	19,163	19,595	3,810	3,810	3,810	6,937	-	42
1300	03	Stadium/Convention/Art Center		-	-	-	-	9	9	9	37	-	-
1350	34	Noxious Weed		-	-	-	-	286	286	286	554	-	15
1360	04	Tax Refunds		-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures		-	-	-	-	50	50	50	936	-	3
1400	41	Housing & Community Renewal		12,106	11,839	11,839	12,106	3,389	3,389	3,389	5,784	-	2,001
1440	10	Sheriff's Special Programs		-	-	-	-	44	44	44	86	-	-
1450	11	Prisoner's Concession		-	-	-	-	129	129	129	307	-	390
1470	09	Interlocal Drug Enforcement		-	-	-	-	23	23	23	38	-	-
1470	10	Interlocal Drug Enforcement		-	-	-	-	31	31	31	102	-	15
1490	40	PHSS Technology		-	-	-	-	17	17	17	28	-	-
1500	40	Public Health		79,370	77,617	77,617	79,370	5,372	5,372	5,372	9,506	-	5,823
1500	41	Social Services		10,404	10,174	10,174	10,404	3,351	3,351	3,351	5,575	-	294
1550	02	Communications - 911 Excise Tax		-	-	-	-	4,595	4,595	4,595	7,982	-	-
1600	34	Transportation Benefits-District		1,204	1,177	1,177	1,204	-	-	-	-	-	-
1610	02	Election Stabilization Fund		-	-	-	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access		5,984	5,852	5,852	5,984	160	160	160	267	-	13
1720	34	Long Lake - LMD		-	-	-	-	50	50	50	232	-	2
1740	34	Lake Lawrence - LMD		-	-	-	-	28	28	28	101	-	-
1780	27	WRIA Water & Waste		5,159	5,045	5,045	5,159	4	4	4	12	-	-
1900	09	Anti-Profiteering		-	-	-	-	-	-	-	18	-	2
1910	05	Clerk's Collection		-	-	-	-	117	117	117	287	-	55
1920	03	Tourism Promotion Area		-	-	-	-	479	479	479	865	-	-
1930	03	Historic Preservation		3,439	3,363	3,363	3,439	21	21	21	28	-	430
2240	03/04	G.O. Bonds 2007		-	-	-	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009		-	-	-	-	44	44	44	74	-	-
2260	03/04	GO Bonds 2010		-	-	-	-	54	54	54	92	-	-

Cost Allocation - All Cost Plans			Prosecuting Attorney					State Auditor's Office			Treasurer		
Fund No.	Dept/ Prog No.	Fund/Agency Name											
								Billed	Net Cost		Federal Plan	Full Cost	SAO
County	Full	Federal											
2261	03/04	GO Bonds 2010 - Sinking Fund		-	-	-	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015		-	-	-	-	25	25	25	41	-	-
2280	04	Rid # 2		-	-	-	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016		-	-	-	-	40	40	40	67	-	-
2300	03/04	Corrections Flex Unit		-	-	-	-	-	-	-	44	-	-
3010	34	Roads Construction In Progress		86	84	84	86	4,777	4,777	4,777	10,417	-	154
3080	03	Jail Capital Projects		-	-	-	-	109	109	109	261	-	-
3160	03	Real Estate Excise Tax		-	-	-	-	464	464	464	660	-	-
3170	03	2010 Debt Holding		-	-	-	-	1	1	1	1	-	-
3190	34	Transportation Impact Fees		-	-	-	-	7	7	7	37	-	522
3200	34	Parks Impact Fees		-	-	-	-	1	1	1	31	-	348
3210	03	Real Estate Excise Tax 2		-	-	-	-	137	137	137	318	-	-
4030	34	Solid Waste - M & O		559	547	547	559	11,292	11,292	11,292	22,615	-	3,206
4040	34	Solid Waste - Res. For Closure		-	-	-	-	250	250	250	1,836	-	-
4050	34	Solid Waste Reserve		-	-	-	-	-	-	-	90	-	-
4060	27	Storm & Surface Water Utility		13,499	13,201	13,201	13,499	558	558	558	1,591	-	42
4060	34	Storm & Surface Water Utility		-	-	-	-	1,770	1,770	1,770	3,645	-	-
4070	34	Storm & Surface Water Capital		3,439	3,363	3,363	3,439	118	118	118	1,731	-	-
4124	27	Land Use & Permitting		309,536	302,699	302,699	309,536	2,401	2,401	2,401	4,294	-	4,559
4200	34	Boston Harbor Water/Wastewater		1,548	1,513	1,513	1,548	236	236	236	381	-	2,142
4210	34	Boston Harbor Reserve		-	-	-	-	22	22	22	171	-	-
4300	34	Tamoshan/Beverly Beach Sewer		-	-	-	-	68	68	68	148	-	632
4340	34	Grand Mound Wastewater		5,460	5,339	5,339	5,460	422	422	422	776	-	1,961
4350	34	Grand Mound Water		4,342	4,246	4,246	4,342	219	219	219	453	-	2,050
4380	04	Olympic View Debt Service		-	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer		-	-	-	-	48	48	48	99	-	565
4410	34	Olympic View Sewer		-	-	-	-	22	22	22	44	-	22
4420	34	Tamoshan Reserve		-	-	-	-	2	2	2	54	-	-
4440	34	Grand Mound Wastewater		-	-	-	-	33	33	33	200	-	-
4450	34	Grand Mound Water Cap		-	-	-	-	17	17	17	903	-	-
4460	04	Tamoshan Beverly Beach Debt		-	-	-	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service		-	-	-	-	2	2	2	8	-	-
4510	04/40	Community Loan Repayment #1		-	-	-	-	1	1	1	134	-	8

Cost Allocation - All Cost Plans			Prosecuting Attorney					State Auditor's Office			Treasurer		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Billed	Net Cost		Federal Plan	Full Cost	SAO County	Federal Plan	Full Cost	Budget & Acctn.	Internal Audit	Cash Rec
				Full	Federal								
5030	22	Unemployment Compensation		-	-	-	-	170	170	170	381	-	-
5050	22	Insurance Risk		7,910	7,736	7,736	7,910	1,232	1,232	1,232	2,659	-	53
5060	22	Benefits Administration		2,622	2,565	2,565	2,622	174	174	174	307	-	-
5210	25	Central Services/Facilities		39,767	38,888	38,888	39,767	4,505	4,505	4,505	8,055	-	174
5250	38	Information Technology		-	-	-	-	2,357	2,357	2,357	4,566	-	217
5220	25	Central Services Reserve		-	-	-	-	868	868	868	4,276	-	38
5230	25	CS Facilities Engineering		-	-	-	-	183	183	183	488	-	-
5240	25	System Reserve		-	-	-	-	112	112	112	464	-	-
5410	25/04	E.R.&R. Maintenance		1,806	1,766	1,766	1,806	2,178	2,178	2,178	4,303	-	279
5420	25	E.R.&R. Replacement		-	-	-	-	41	41	41	4,011	-	95
6331		Forest Excise		-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust		-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending		-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds		-	-	-	-	-	-	-	-	-	3
6338-9,A-D		State Agencies		-	-	-	-	-	-	-	-	-	1,389
6350-54		Drainage Districts		-	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts		-	-	-	-	-	-	-	-	-	-
6420-29,F-P		PUD #1		-	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks		-	-	-	-	-	-	-	-	-	-
6440-49,A-J		Housing Authority		-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit		-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library		-	-	-	-	-	-	-	-	-	-
6471		ORCAA		-	-	-	-	47	47	47	-	-	86
6480		Conservation District		-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning		-	-	-	-	84	84	84	-	-	94
6500-06		ESD #113		-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts		-	-	-	-	-	-	-	-	-	36
6630-6777		Fire Districts		-	-	-	-	-	-	-	-	-	-
6780,67A		West Thurston Fire		-	-	-	-	-	-	-	-	-	-
67B		SE Thurston Regional Fire		-	-	-	-	-	-	-	-	-	-
6802-07		Port of Olympia		-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns		-	-	-	-	-	-	-	-	-	55

Cost Allocation - All Cost Plans			Prosecuting Attorney					State Auditor's Office			Treasurer		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Billed	Net Cost		Federal Plan	Full Cost	SAO County	Federal Plan	Full Cost	Budget & Acct.	Internal Audit	Cash Rec
				Full	Federal								
6910-11		CapCom		-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau		-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District		-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center		-	-	-	-	-	-	-	-	-	29
6950		Area Agency On Aging		-	-	-	-	202	202	202	-	-	60
6960		Thurston Mason BHO		-	-	-	-	-	-	-	-	-	216
6970		Wash State Trans Insur Pool		-	-	-	-	-	-	-	-	-	-
6980		LOTT		-	-	-	-	-	-	-	-	-	-
Allocated Cost And Billables By Fund			\$ (30,000)	\$ 1,807,577	\$ 1,766,991	\$ 1,766,991	\$ 1,807,577	\$ 127,459	\$ 127,459	\$ 127,459	\$ 242,462	\$ -	\$ 38,986
General Fund			-	1,103,857	1,079,476	1,079,476	1,103,857	53,469	53,469	53,469	91,720	-	6,752
Special Revenue Funds			(30,000)	313,146	305,568	305,568	313,146	38,697	38,697	38,697	70,016	-	13,199
Debt Service Funds			-	-	-	-	-	163	163	163	318	-	-
Capital Projects Funds			-	86	84	84	86	5,496	5,496	5,496	11,725	-	1,024
Enterprise Funds			-	338,383	330,908	330,908	338,383	17,481	17,481	17,481	39,173	-	15,187
Internal Service Funds			-	52,105	50,955	50,955	52,105	11,820	11,820	11,820	29,510	-	856
Agency Funds			-	-	-	-	-	333	333	333	-	-	1,968
Allocated Cost By Fund Group			(30,000)	1,807,577	1,766,991	1,766,991	1,807,577	127,459	127,459	127,459	242,462	-	38,986

Cost Allocation - All Cost Plans			Treasurer				Total Full Cost					Total Full Cost		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Prop Taxes	Warrant Process	Federal Plan	Full Cost	Allocated Cost	Corrections & Exclusions	Billables			%		Allocated
									2020	2019	Change	Exp	Bud	
0010	23	Non-Departmental	\$ 1,294	\$ 377	\$ 3,242	4,603	\$ 93,028	\$ (93,028)	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 93,028
0010	03	Commissioners	1,194	348	2,475	3,676	433,775	(433,775)	-	-	-	0.0%	0.0%	433,775
0010	22	Human Resources	888	259	1,937	2,827	198,348	(198,348)	-	-	-	0.0%	0.0%	198,348
0010/02	A200	Auditor	1,996	582	4,259	8,038	353,240	(353,240)	-	-	-	0.0%	0.0%	353,240
0010/02	A280	Auditor - Financial Services	999	291	2,080	3,948	108,747	(108,747)	-	-	-	0.0%	0.0%	108,747
0010	01	Assessor	2,072	604	4,364	6,438	252,441	(252,441)	-	-	-	0.0%	0.0%	252,441
0010	04	Treasurer	607	177	1,296	1,903	85,116	(85,116)	-	-	-	0.0%	0.0%	85,116
0010	05	Clerk	1,789	521	3,769	6,133	273,430	(273,430)	-	-	-	0.0%	0.0%	273,430
0010	07	District Court	1,891	551	3,976	5,956	339,889	(339,889)	-	-	-	0.0%	0.0%	339,889
0010	06	Superior Court	2,974	867	6,282	9,422	511,940	(511,940)	-	-	-	0.0%	0.0%	511,940
0010	24	Public Defense	3,388	987	7,026	10,509	379,435	(379,435)	-	-	-	0.0%	0.0%	379,435
0010	08	Juvenile Probation	3,623	1,056	7,821	11,773	1,383,077	(1,383,077)	-	-	-	0.0%	0.0%	1,383,077
0010	09	Prosecuting Attorney	4,731	1,379	9,869	14,779	750,050	(750,050)	-	-	-	0.0%	0.0%	750,050
0010	10	Sheriff	9,363	2,728	19,463	29,868	1,358,584	(1,358,584)	-	-	-	0.0%	0.0%	1,358,584
0010	11	Corrections	10,482	3,055	21,883	33,696	2,373,789	(2,373,789)	-	-	-	0.0%	0.0%	2,373,789
0010	12	Coroner	598	174	1,240	1,880	101,713	(101,713)	-	-	-	0.0%	0.0%	101,713
0010	27	WSU Extension	237	69	534	786	25,328	(25,328)	-	-	-	0.0%	0.0%	25,328
0010	29	Emergency Management	757	221	1,642	2,481	203,888	(203,888)	-	-	-	0.0%	0.0%	203,888
0010	36	Planning	890	259	2,388	3,353	107,979	(107,979)	-	-	-	0.0%	0.0%	107,979
0010	37	Pre-Trial Services	283	82	645	930	43,584	(43,584)	-	-	-	0.0%	0.0%	43,584
0010	90	State Examiner	63	18	134	197	2,193	(2,193)	-	-	-	0.0%	0.0%	2,193
1010	04	Treasurer's M & O	-	221	221	221	7,695	(2,374)	5,321	4,876	445	2.2%	4.8%	7,695
1020	05	Family Court - Clerk	-	-	338	452	15,499	(3,334)	12,165	13,749	(1,584)	5.8%	3.2%	15,499
1030	27	Fair	-	228	762	1,406	34,282		34,282	33,233	1,049	6.3%	5.7%	34,282
1040	06	Law Library	-	31	121	159	2,641		2,641	2,945	(304)	5.9%	2.6%	2,641
1050	02	Auditor - M & O	-	19	250	1,185	6,322		6,322	5,884	438	4.3%	2.4%	6,322
1080	06	Family Court - Superior Court	-	37	84	524	1,615	(583)	1,032	945	87	2.3%	1.9%	1,615
1090	02	Auditor - Election Reserve	-	-	65	65	1,238		1,238	918	320	3.4%	1.4%	1,238
1100	03	Det. Fac. Sales Tax Hold.	-	3	301	301	3,465		3,465	4,712	(1,247)	6.5%	6.2%	3,465
1110	09	Victim Advocate Program	-	39	638	742	26,293		26,293	27,600	(1,307)	4.4%	3.9%	26,293
1120	04	Investment Administration	-	76	76	76	8,359	(8,359)	-	-	-	0.0%	0.0%	8,359
1140	29	Emergency Management Council	-	10	35	58	629		629	541	88	2.9%	2.2%	629
1160	01	REET Technology - Assessor	-	-	59	59	793	(793)	-	-	-	0.0%	0.0%	793

Cost Allocation - All Cost Plans			Treasurer				Total Full Cost					Total Full Cost		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Prop Taxes	Warrant Process	Federal Plan	Full Cost	Allocated Cost	Corrections & Exclusions	Billables			%		Allocated
									2020	2019	Change	Exp	Bud	
1160	04	REET Technology	-	1	10	10	181	(181)	-	-	-	0.0%	0.0%	181
1170	03	Trial Court Improvement	-	16	105	112	1,173	(217)	956	631	325	2.1%	0.9%	1,173
1180	40	Treatment Sales Tax	-	53	885	885	31,828		31,828	17,423	14,405	1.6%	1.5%	31,828
1190	34	County Roads	25,217	1,510	26,431	53,144	1,695,627		1,695,627	1,821,338	(125,711)	6.7%	6.0%	1,695,627
1190	34	Parks	-	831	2,760	3,071	53,039		53,039		53,039	4.8%	2.0%	53,039
1200	40	Veterans	444	108	376	822	13,175		13,175	15,292	(2,117)	6.9%	4.4%	13,175
1280/90	29	Medic One & Reserve	13,216	1,539	8,476	21,734	293,046		293,046	271,856	21,190	2.0%	1.9%	293,046
1300	03	Stadium/Convention/Art Center	-	4	41	41	559		559	378	181	3.4%	1.4%	559
1350	34	Noxious Weed	-	143	697	712	19,285		19,285	18,868	417	3.6%	3.1%	19,285
1360	04	Tax Refunds	-	-	-	-	7	(7)	-	-	-	0.0%	0.0%	7
1380	03	Conservation Futures	1,672	1	937	2,612	25,212		25,212	27,547	(2,335)	32.7%	2.4%	25,212
1400	41	Housing & Community Renewal	-	397	6,181	8,182	132,435	(18,575)	113,860	97,567	16,293	1.8%	1.7%	132,435
1440	10	Sheriff's Special Programs	-	21	107	107	2,100	(203)	1,897	1,471	426	2.3%	2.0%	2,100
1450	11	Prisoner's Concession	-	128	435	825	7,793		7,793	7,962	(169)	3.2%	2.2%	7,793
1470	09	Interlocal Drug Enforcement	-	-	38	38	5,667		5,667	-	5,667	13.1%	13.2%	5,667
1470	10	Interlocal Drug Enforcement	-	1	103	118	4,233		4,233	-	4,233	6.9%	3.6%	4,233
1490	40	PHSS Technology	-	7	35	35	905		905	683	222	2.8%	2.8%	905
1500	40	Public Health	987	928	10,434	17,244	784,225	(302,565)	481,660	474,538	7,122	4.7%	4.5%	784,225
1500	41	Social Services	-	-	5,575	5,869	95,193	(17,369)	77,824	83,990	(6,166)	1.0%	1.0%	95,193
1550	02	Communications - 911 Excise Tax	-	-	7,982	7,982	78,317	(78,317)	-	-	-	0.0%	0.0%	78,317
1600	34	Transportation Benefits-District	-	-	-	-	1,292		1,292	-	1,292	0.0%	0.0%	1,292
1610	02	Election Stabilization Fund	-	-	-	-	186		186	48	138	978.9%	978.9%	186
1620	03	Public, Educational & Govt Access	-	7	274	287	9,272		9,272	1,267	8,005	3.1%	3.1%	9,272
1720	34	Long Lake - LMD	-	31	263	265	7,363		7,363	8,156	(793)	7.8%	2.8%	7,363
1740	34	Lake Lawrence - LMD	-	16	117	117	4,493		4,493	4,176	317	8.4%	3.9%	4,493
1780	27	WRIA Water & Waste	-	-	12	12	5,876	(5,876)	-	-	-	0.0%	0.0%	5,876
1900	09	Anti-Profitteering	-	-	18	20	336		336	257	79	127.3%	1.7%	336
1910	05	Clerk's Collection	-	-	287	342	13,645	(2,847)	10,798	9,595	1,203	4.9%	3.3%	13,645
1920	03	Tourism Promotion Area	-	-	865	865	8,538		8,538	8,117	421	0.9%	0.9%	8,538
1930	03	Historic Preservation	-	16	44	474	4,803		4,803	1,158	3,645	12.1%	15.7%	4,803
2240	03/04	G.O. Bonds 2007	-	-	-	-	34	(34)	-	-	-	0.0%	0.0%	34
2250	03/04	G.O. Bonds 2009	-	-	74	74	852	(852)	-	-	-	0.0%	0.0%	852
2260	03/04	GO Bonds 2010	-	-	92	92	1,359	(1,359)	-	-	-	0.0%	0.0%	1,359

Cost Allocation - All Cost Plans			Treasurer				Total Full Cost					Total Full Cost		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Prop Taxes	Warrant Process	Federal Plan	Full Cost	Allocated Cost	Corrections & Exclusions	Billables			%		Allocated
									2020	2019	Change	Exp	Bud	
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	92	(92)	-	-	-	0.0%	0.0%	92
2270	03/04	GO Bonds 2015	-	-	41	41	641	(641)	-	-	-	0.0%	0.0%	641
2280	04	Rid # 2	-	-	-	-	72	(72)	-	-	-	0.0%	0.0%	72
2290	03/04	GO Bonds 2016	-	-	67	67	836	(836)	-	-	-	0.0%	0.0%	836
2300	03/04	Corrections Flex Unit	-	-	44	44	343	(343)	-	-	-	0.0%	0.0%	343
3010	34	Roads Construction In Progress	-	404	10,821	10,975	274,765		274,765	289,144	(14,379)	2.1%	1.7%	274,765
3080	03	Jail Capital Projects	-	14	275	275	2,874		2,874	2,147	727	1.2%	1.0%	2,874
3160	03	Real Estate Excise Tax	-	7	667	667	8,160	(8,160)	-	-	-	0.0%	0.0%	8,160
3170	03	2010 Debt Holding	-	-	1	1	58	(58)	-	-	-	0.0%	0.0%	58
3190	34	Transportation Impact Fees	-	-	37	559	1,421		1,421	823	598	0.0%	0.0%	1,421
3200	34	Parks Impact Fees	-	-	31	379	935		935	537	398	0.0%	0.0%	935
3210	03	Real Estate Excise Tax 2	-	-	318	318	3,963	(3,963)	-		-	0.0%	0.0%	3,963
4030	34	Solid Waste - M & O	-	1,302	23,917	27,123	600,594		600,594	492,941	107,653	2.8%	2.3%	600,594
4040	34	Solid Waste - Res. For Closure	-	237	2,073	2,073	29,245		29,245	28,638	607	6.2%	1.0%	29,245
4050	34	Solid Waste Reserve	-	-	90	90	737		737	1,850	(1,113)	0.0%	0.0%	737
4060	27	Storm & Surface Water Utility	-	116	1,707	1,749	70,459		70,459		70,459	6.7%	3.7%	70,459
4060	34	Storm & Surface Water Utility	-	254	3,899	3,899	330,110		330,110	380,385	(50,275)	10.2%	8.0%	330,110
4070	34	Storm & Surface Water Capital	-	27	1,758	1,758	23,291		23,291	14,115	9,176	10.5%	1.0%	23,291
4124	27	Land Use & Permitting	-	298	4,592	9,151	736,900		736,900	642,468	94,432	16.3%	15.2%	736,900
4200	34	Boston Harbor Water/Wastewater	-	370	751	2,893	35,615		35,615	31,762	3,853	8.1%	8.3%	35,615
4210	34	Boston Harbor Reserve	-	21	192	192	2,415		2,415	3,679	(1,264)	6.0%	1.1%	2,415
4300	34	Tamoshan/Beverly Beach Sewer	-	275	423	1,055	18,045		18,045	18,102	(57)	14.2%	10.9%	18,045
4340	34	Grand Mound Wastewater	-	565	1,341	3,302	196,063		196,063	189,279	6,784	25.3%	23.0%	196,063
4350	34	Grand Mound Water	-	318	771	2,821	112,888		112,888	106,998	5,890	29.0%	23.0%	112,888
4380	04	Olympic View Debt Service	-	-	-	-	21	(21)	-	-	-	0.0%	0.0%	21
4400	34	Tamoshan Water/Sewer	-	223	322	887	9,988		9,988	9,919	69	11.3%	9.1%	9,988
4410	34	Olympic View Sewer	-	138	182	204	5,030		5,030	4,985	45	12.0%	10.0%	5,030
4420	34	Tamoshan Reserve	-	4	58	58	1,203		1,203	487	716	41.7%	2.0%	1,203
4440	34	Grand Mound Wastewater	-	16	216	216	2,412		2,412	2,574	(162)	4.0%	0.9%	2,412
4450	34	Grand Mound Water Cap	-	27	930	930	8,021		8,021	5,399	2,622	25.5%	0.5%	8,021
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	34	(34)	-	-	-	0.0%	0.0%	34
4480	04/34	Grand Mound Debt Service	-	-	8	8	389	(389)	-	-	-	0.0%	0.0%	389
4510	04/40	Community Loan Repayment #1	-	-	134	142	1,330		1,330	1,243	87	11.2%	0.8%	1,330

Cost Allocation - All Cost Plans			Treasurer				Total Full Cost					Total Full Cost		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Prop Taxes	Warrant Process	Federal Plan	Full Cost	Allocated Cost	Corrections & Exclusions	Billables			%		Allocated
									2020	2019	Change	Exp	Bud	
5030	22	Unemployment Compensation	-	6	387	387	6,602		6,602	4,132	2,470	3.7%	2.3%	6,602
5050	22	Insurance Risk	-	97	2,756	2,809	47,045		47,045	54,850	(7,805)	2.0%	1.6%	47,045
5060	22	Benefits Administration	-	53	360	360	15,320		15,320	11,842	3,478	4.7%	4.4%	15,320
5210	25	Central Services/Facilities	-	2,396	10,451	10,625	552,462		552,462	766,979	(214,517)	6.5%	6.1%	552,462
5250	38	Information Technology	-	1,744	6,310	6,527	182,731		182,731	-	182,731	4.1%	3.5%	182,731
5220	25	Central Services Reserve	-	324	4,600	4,638	61,794		61,794	63,756	(1,962)	3.8%	1.1%	61,794
5230	25	CS Facilities Engineering	-	61	549	549	22,823		22,823	17,825	4,998	6.6%	4.2%	22,823
5240	25	System Reserve	-	4	468	468	19,043		19,043	13,073	5,970	9.0%	3.6%	19,043
5410	25/04	E.R.&R. Maintenance	-	2,372	6,675	6,954	172,477		172,477	152,473	20,004	4.1%	3.4%	255,038
5420	25	E.R.&R. Replacement	-	80	4,091	4,186	82,561		82,561	91,421	(8,860)	112.0%	1.1%	
6331		Forest Excise	-	-	-	-	-	-	-	-	-	0.0%	0.0%	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	0.0%	0.0%	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	0.0%	0.0%	-
6336		Performance Bonds	-	-	-	3	3	(3)	-	-	-	0.0%	0.0%	3
6338-9,A-D		State Agencies	110,571	-	-	111,960	1,108,122	(1,108,122)	-	-	-	0.0%	0.0%	1,108,122
6350-54		Drainage Districts	-	78	78	78	161	(161)	-	-	-	0.0%	0.0%	161
6410-11		Cemetery Districts	280	515	515	795	3,859	(3,859)	-	-	-	0.0%	0.0%	3,859
6420-29,F-P		PUD #1	347	2,793	2,793	3,140	6,456	(6,456)	-	-	-	0.0%	0.0%	6,456
6431		Tanglewilde Parks	78	27	27	105	852	(852)	-	-	-	0.0%	0.0%	852
6440-49,A-J		Housing Authority	-	17,363	17,363	17,363	18,572	(18,572)	-	-	-	0.0%	0.0%	18,572
6450		Intercity Transit	-	3,144	3,144	3,144	3,363	(3,363)	-	-	-	0.0%	0.0%	3,363
6460-64		Timberland Regional Library	15,125	4,312	4,312	19,437	155,984	(155,984)	-	-	-	0.0%	0.0%	155,984
6471		ORCAA	-	542	542	628	5,514	(1,256)	4,258	4,097	161	0.2%	0.2%	5,514
6480		Conservation District	-	-	-	-	-	-	-	-	-	0.0%	0.0%	-
6490		Thurston Regional Planning	-	507	507	601	13,537	(806)	12,731	12,606	125	0.4%	0.3%	13,537
6500-06		ESD #113	-	3,301	3,301	3,301	3,531	(3,531)	-	-	-	0.0%	0.0%	3,531
6500-6620		School Districts	202,642	40,053	40,053	242,731	2,070,993	(2,070,993)	-	-	-	0.0%	0.0%	2,070,993
6630-6777		Fire Districts	36,532	8,518	8,518	45,050	383,066	(383,066)	-	-	-	0.0%	0.0%	383,066
6780,67A		West Thurston Fire	3,434	1,771	1,771	5,205	37,904	(37,904)	-	-	-	0.0%	0.0%	37,904
67B		SE Thurston Regional Fire	4,219	1,430	1,430	5,649	45,151	(45,151)	-	-	-	0.0%	0.0%	45,151
6802-07		Port of Olympia	7,673	3,509	3,509	11,182	80,548	(80,548)	-	-	-	0.0%	0.0%	80,548
6810-70		Cities & Towns	46,325	-	-	46,380	463,693	(463,693)	-	-	-	0.0%	0.0%	463,693

Cost Allocation - All Cost Plans			Treasurer				Total Full Cost					Total Full Cost		
Fund No.	Dept/ Prog No.	Fund/Agency Name	Prop Taxes	Warrant Process	Federal Plan	Full Cost	Allocated Cost	Corrections & Exclusions	Billables			%		Allocated
									2020	2019	Change	Exp	Bud	
6910-11		CapCom	-	843	843	843	902	(902)	-	-	-	0.0%	0.0%	902
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	0.0%	0.0%	-
6930		Olympia Metropolitan Park District	4,438	-	-	4,438	44,419	(44,419)	-	-	-	0.0%	0.0%	44,419
6940		Dispute Resolution Center	-	-	-	29	31	(31)	-	-	-	0.0%	0.0%	31
6950		Area Agency On Aging	-	1,753	1,753	1,813	29,803	(2,331)	27,472	27,128	344	0.4%	0.3%	29,803
6960		Thurston Mason BHO	-	2,271	2,271	2,487	18,453	(18,453)	-	3,110	(3,110)	0.0%	0.0%	18,453
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	0.0%	0.0%	-
6980		LOTT	-	4,666	4,666	4,666	4,991	(4,991)	-	-	-	0.0%	0.0%	4,991
Allocated Cost And Billables By Fund			#####	\$ 130,176	#####	#####	\$ 20,932,170	\$ (14,293,475)	\$ 6,638,695	\$ 6,418,488	\$ 220,207			\$ 20,932,170
General Fund			50,119	14,605	106,325	163,196	9,379,574	(9,379,574)	-	-	-			9,379,574
Special Revenue Funds			41,536	6,422	76,438	131,173	3,408,635	(441,600)	2,967,035	2,967,721	(686)			3,408,635
Debt Service Funds			-	-	318	318	4,229	(4,229)	-	-	-			4,229
Capital Projects Funds			-	425	12,150	13,174	292,176	(12,181)	279,995	292,651	(12,656)			292,176
Enterprise Funds			-	4,191	43,364	58,551	2,184,790	(444)	2,184,346	1,934,824	249,522			2,184,790
Internal Service Funds			-	7,137	36,647	37,503	1,162,858	-	1,162,858	1,176,351	(13,493)			1,162,858
Agency Funds			431,664	97,396	97,396	531,028	4,499,908	(4,455,447)	44,461	46,941	(2,480)			4,499,908
Allocated Cost By Fund Group			523,319	130,176	372,638	934,943	20,932,170	(14,293,475)	6,638,695	6,418,488	220,207			20,932,170

Reallocated Costs

Reallocation Illustration

Service providers provide services, not only to service users, but also to other service providers. However, all provider services, whether provided to the service user or to another service provider, eventually and ultimately benefit the end user. As a result, the cost of allocated services to service providers is reallocated to service users.

Reallocation of service provider costs for one type of service is illustrated in the next table as an example of how costs are re-allocated within the County's cost model. Costs for Human Resources are allocated and reallocated between a few selected funds from data extracted from the current cost model.

In this example, Human Resources personnel service cost in 2018 was \$819,626. This cost is allocated based on fund staffing levels. \$9,016 of this cost is allocated to Human Resources since Human Resources is also staffed with full time County employees. \$100 allocated to Human Resources is then reallocated in the 2nd and 3rd allocations. These allocations and re-allocations to Human Resources (fully reallocated by the 4th allocation) increase the allocated cost to Roads by \$912, to Solid Waste \$319 and to all other funds by \$7,786.

Reallocation Illustration

Description	Allocation Method		Human Resources Allocated Cost						Billed Cost
	County Personnel		Cost Pool	Allocate	Re-Allocations				
	Number	%		1st	2nd	3rd	4th	Total	
Roads	114	10.00%	\$ -	\$ 81,963	\$ 902	\$ 10	\$ -	\$ 82,874	\$ 81,963
Solid Waste	38	3.50%		28,687	316	3	-	29,005	28,687
Other	949	85.40%		699,961	7,700	85	1	707,746	N/A
Subtotal	1,101	98.90%	-	810,610	8,917	98	1	819,626	110,650
Human Resources	12	1.10%	819,626	9,016	99	1	-	9,116	-
Total	1,114	100.00%	\$ 819,626	\$ 819,626	\$ 9,016	\$ 99	\$ 1	\$ 828,742	\$ 110,650

Cost Reallocation

Service costs allocated to service providers are reallocated to service users in this table. Costs are reallocated to each fund by provider service and then aggregated into Federal and Full Cost Plans for each activity at table right. These reallocated costs are totaled by plan and fund at table left.

Service providers' service costs are re-allocated with multi-step reallocation formulas using circular references in a spreadsheet model. The methods and procedures used to compute and compile reallocated costs using the Financial Services cost center for illustrative purposes are as follows:

- **1st Calculation**

1. Service costs allocated to Financial Services in the Federal and Full Cost plans are totaled (in the "Cost Without Cost Reallocation" columns) in the "Cost Allocation - All Cost Plans" table
 - i. The reallocation computation starts with service costs allocated to a servicing department which is Financial Services in this illustration
2. Service costs from 1 above flow into "1st Reallocation" "Total" column in Financial Services Cost Center "Cost Reallocation" sub-table
3. Service costs from 2 above are distributed to each service activity in the "1st Reallocation" line in the "Cost Reallocation" sub-table by the percentage of personnel cost allocated to each activity from the "Employee Salary Distribution" sub-table in Financial Services Cost Center
 - i. Service costs initially allocated to a servicing department in the 1st reallocation have to be distributed to each of its activities or services before it can be reallocated to benefitting funds

Cost Reallocation - Continued

4. Service costs from 3 above are reallocated to each fund in the "Reallocated Costs" table using the same allocation factors used in the 1st allocation

i. This computes the first reallocation of service costs by a servicing department but the computation has not been reflected or updated within the cost model

● 2nd Calculation

5. Reallocated service costs from 4 above are rolled up into the "Total" columns in the "Reallocated Costs" table

i. This completes the 1st reallocation of service costs by a servicing department in the "Reallocated Costs" table but the computation has not been reflected or updated within the other tables of the cost model

● 3rd Calculation

6. 1st reallocation service costs from 5 above flow into the "Reallocated Costs" columns (A-87 or Full Cost Plan) in the "Cost Allocation - All Cost Plans" table

i. This completes the 1st reallocation of service costs by a servicing department in the cost model

7. The "Subsequent Allocations" "Total" column in Financial Services Cost Center "Cost Reallocation" sub-table adds service costs from the "1st Reallocation" "Total" column from the same table ("Cost Reallocation" sub-table) to service costs from the 1st reallocation that were allocated to Financial Services from the "Total" column (A-87 or Full Cost Plan) in the "Reallocated Costs" table

i. This initiates the start of the 2nd reallocation of service costs by a servicing department in the cost model

Cost Reallocation - Continued

8. Service costs from 7 above are distributed to each service activity in the "Subsequent Allocations" line in the "Cost Reallocation" sub-table by the percentage of personnel cost allocated to each activity from the "Employee Salary Distribution" sub-table in Financial Services Cost Center

i. Service costs allocated to a servicing department in the 2nd reallocation are distributed to each of its activities or services before it can be reallocated to benefitting funds

9. Service costs from 8 above are reallocated to each fund in the "Reallocated Costs" table using the same allocation factors used in the 1st allocation

i. This computes the 2nd reallocation of service costs by a servicing department but the computation has not been reflected or updated within the cost model

● 4th Calculation

10. Reallocated service costs from 9 above are rolled up into the "Total" columns in the "Reallocated Costs" table

i. This completes the 2nd reallocation of service costs by a servicing department in the "Reallocated Costs" table but the computation has not been reflected or updated within the other tables of the cost model

Cost Reallocation - Continued

- **5th Calculation**

11. The 2nd reallocation of service costs from 10 above flow into the "Reallocated Costs" columns in the "Cost Allocation - All Cost Plans" table

- i. This completes the 2nd reallocation of service costs by a servicing department in the cost model
- ii. This also initiates the 3rd reallocation of service costs by a servicing department in the cost model

- **Subsequent Calculations**

12. The methods and procedures used to compute and compile the 3rd and 4th reallocations of costs are identical to those used in the 2nd cost reallocation

The circular references are set up for 100 iterations or calculations but the entire cost is re-allocated in the 4th reallocation. Total reallocated and distributed costs for each activity in the "Re-Allocated Costs" table is reconciled to the reallocated costs that were extracted from the "Cost Reallocation" sub-table for each cost center.

Re-Allocated Costs			Total		Assessor			Budget (BOCC)		BOCC CAO	
Fund No.	Agy. No.	Fund/Agency Name									
			Federal Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	Federal Plan	Full Cost	Federal	Full
0010	23	Non-Departmental	\$ 1,939	\$ 4,208	\$ 564	\$ 60	\$ 624	\$ 1,134	\$ 1,266	\$ -	\$ -
0010	03	Commissioners	22,617	30,448	521	55	576	842	940	925	1,032
0010	22	Human Resources	9,273	13,385	387	41	428	664	741	664	741
0010/02	A200	Auditor	14,333	21,992	870	93	963	1,455	1,625	1,340	1,496
0010/02	A280	Auditor - Financial Services	4,607	7,953	436	46	482	708	791	804	898
0010	01	Assessor	11,833	19,212	903	96	999	1,488	1,661	1,715	1,915
0010	04	Treasurer	3,951	6,216	265	28	293	443	495	477	533
0010	05	Clerk	10,533	17,466	780	83	863	1,285	1,435	1,795	2,005
0010	07	District Court	10,379	17,311	824	88	912	1,355	1,513	1,728	1,930
0010	06	Superior Court	19,602	30,608	1,296	138	1,434	2,143	2,392	2,187	2,442
0010	24	Public Defense	14,975	25,215	1,477	157	1,634	2,390	2,668	1,983	2,214
0010	08	Juvenile Probation	19,310	32,214	1,579	168	1,747	2,677	2,989	3,109	3,471
0010	09	Prosecuting Attorney	28,054	44,657	2,063	220	2,283	3,359	3,751	3,495	3,903
0010	10	Sheriff	49,831	79,746	4,082	435	4,517	6,622	7,394	5,790	6,466
0010	11	Corrections	51,436	84,032	4,570	486	5,056	7,450	8,319	6,539	7,301
0010	12	Coroner	2,793	4,659	261	28	289	422	471	375	419
0010	27	WSU Extension	1,039	1,755	103	11	114	184	206	118	132
0010	29	Emergency Management	4,274	6,810	330	35	365	562	628	405	452
0010	36	Planning	5,028	8,536	388	41	429	842	941	832	929
0010	37	Pre-Trial Services	2,188	3,395	123	13	136	223	249	268	299
0010	90	State Examiner	69	162	28	3	31	46	51	-	-
1010	04	Treasurer's M & O	441	657	-	-	-	-	-	80	90
1020	05	Family Court - Clerk	1,070	1,699	-	-	-	134	150	214	239
1030	27	Fair	1,466	2,256	-	-	-	211	236	136	151
1040	06	Law Library	72	123	-	-	-	36	40	-	-
1050	02	Auditor - M & O	190	388	-	-	-	91	102	-	-
1080	06	Family Court - Superior Court	51	114	-	-	-	19	21	-	-
1090	02	Auditor - Election Reserve	54	92	-	-	-	26	29	-	-
1100	03	Det. Fac. Sales Tax Hold.	184	332	-	-	-	118	132	-	-
1110	09	Victim Advocate Program	1,591	2,508	-	-	-	237	265	255	284
1120	04	Investment Administration	530	799	-	-	-	-	-	113	126
1140	29	Emergency Management Council	26	46	-	-	-	10	11	-	-
1160	01	REET Technology - Assessor	38	71	-	-	-	23	26	-	-
1160	04	REET Technology	7	13	-	-	-	4	4	-	-
1170	03	Trial Court Improvement	61	105	-	-	-	35	39	-	-
1180	40	Treatment Sales Tax	1,765	2,617	-	-	-	329	367	107	120
1190	34	County Roads	52,518	96,437	10,994	1,170	12,164	9,861	11,011	6,084	6,794
1190	34	Parks	2,971	4,730	-	-	-	763	852	268	299
1200	40	Veterans	496	1,051	194	21	215	106	118	54	60

Re-Allocated Costs			Total		Assessor			Budget (BOCC)		BOCC CAO	
Fund No.	Agy. No.	Fund/Agency Name									
			Federal Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	Federal Plan	Full Cost	Federal	Full
1280/90	29	Medic One & Reserve	8,886	22,185	5,762	613	6,375	2,745	3,065	506	566
1300	03	Stadium/Convention/Art Center	27	46	-	-	-	14	16	-	-
1350	34	Noxious Weed	1,143	1,816	-	-	-	219	245	154	172
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	493	1,929	729	78	807	370	413	-	-
1400	41	Housing & Community Renewal	6,566	10,739	-	-	-	2,289	2,556	244	273
1440	10	Sheriff's Special Programs	89	144	-	-	-	34	38	-	-
1450	11	Prisoner's Concession	353	605	-	-	-	121	136	13	15
1470	09	Interlocal Drug Enforcement	392	603	-	-	-	15	17	88	98
1470	10	Interlocal Drug Enforcement	266	415	-	-	-	41	45	38	42
1490	40	PHSS Technology	38	59	-	-	-	11	12	-	-
1500	40	Public Health	32,514	50,608	430	46	476	3,761	4,200	4,488	5,011
1500	41	Social Services	5,465	9,115	-	-	-	2,206	2,463	344	384
1550	02	Communications - 911 Excise Tax	4,436	8,175	-	-	-	3,158	3,527	-	-
1600	34	Transportation Benefits-District	72	88	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	7	9	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	514	724	-	-	-	106	118	-	-
1720	34	Long Lake - LMD	448	709	-	-	-	92	102	55	61
1740	34	Lake Lawrence - LMD	254	392	-	-	-	40	45	25	28
1780	27	WRIA Water & Waste	322	402	-	-	-	5	5	-	-
1900	09	Anti-Profitteering	15	25	-	-	-	7	8	-	-
1910	05	Clerk's Collection	939	1,485	-	-	-	113	127	188	209
1920	03	Tourism Promotion Area	482	888	-	-	-	342	382	-	-
1930	03	Historic Preservation	235	329	-	-	-	11	12	-	-
2240	03/04	G.O. Bonds 2007	1	1	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	44	83	-	-	-	29	33	-	-
2260	03/04	GO Bonds 2010	67	114	-	-	-	36	40	-	-
2261	03/04	GO Bonds 2010 - Sinking Fund	3	4	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	31	53	-	-	-	16	18	-	-
2280	04	Rid # 2	3	4	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	42	77	-	-	-	26	29	-	-
2300	03/04	Corrections Flex Unit	22	42	-	-	-	18	20	-	-
3010	34	Roads Construction In Progress	10,374	17,488	-	-	-	4,122	4,602	624	697
3080	03	Jail Capital Projects	157	282	-	-	-	103	115	-	-
3160	03	Real Estate Excise Tax	424	754	-	-	-	261	291	-	-
3170	03	2010 Debt Holding	2	2	-	-	-	-	-	-	-
3190	34	Transportation Impact Fees	39	98	-	-	-	15	16	-	-
3200	34	Parks Impact Fees	27	69	-	-	-	12	14	-	-
3210	03	Real Estate Excise Tax 2	207	368	-	-	-	126	141	-	-

Re-Allocated Costs			Total		Assessor			Budget (BOCC)		BOCC CAO	
Fund No.	Agy. No.	Fund/Agency Name									
			Federal Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	Federal Plan	Full Cost	Federal	Full
4030	34	Solid Waste - M & O	21,625	37,287	-	-	-	8,948	9,992	1,891	2,111
4040	34	Solid Waste - Res. For Closure	1,804	3,058	-	-	-	726	811	170	190
4050	34	Solid Waste Reserve	47	87	-	-	-	36	40	-	-
4060	27	Storm & Surface Water Utility	3,679	5,641	-	-	-	630	703	461	515
4060	34	Storm & Surface Water Utility	6,016	10,056	-	-	-	1,442	1,610	875	977
4070	34	Storm & Surface Water Capital	1,469	2,485	-	-	-	685	765	81	91
4124	27	Land Use & Permitting	29,170	40,327	-	-	-	1,699	1,897	1,852	2,068
4200	34	Boston Harbor Water/Wastewater	1,249	2,047	-	-	-	151	169	130	145
4210	34	Boston Harbor Reserve	124	213	-	-	-	68	75	-	-
4300	34	Tamoshan/Beverly Beach Sewer	446	721	-	-	-	58	65	40	44
4340	34	Grand Mound Wastewater	1,812	3,068	-	-	-	307	343	173	193
4350	34	Grand Mound Water	1,156	1,974	-	-	-	179	200	94	105
4380	04	Olympic View Debt Service	-	1	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	316	518	-	-	-	39	44	21	23
4410	34	Olympic View Sewer	184	274	-	-	-	18	20	9	10
4420	34	Tamoshan Reserve	56	93	-	-	-	21	24	2	2
4440	34	Grand Mound Wastewater	130	231	-	-	-	79	88	1	1
4450	34	Grand Mound Water Cap	492	908	-	-	-	357	399	2	2
4460	04	Tamoshan Beverly Beach Debt	1	1	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	14	24	-	-	-	3	4	-	-
4510	04/40	Community Loan Repayment #1	76	140	-	-	-	53	59	-	-
5030	22	Unemployment Compensation	383	644	-	-	-	151	168	32	36
5050	22	Insurance Risk	2,749	4,510	-	-	-	1,052	1,175	166	186
5060	22	Benefits Administration	970	1,483	-	-	-	121	136	145	162
5210	25	Central Services/Facilities	15,514	24,139	-	-	-	3,187	3,559	1,672	1,867
5250	38	Information Technology	12,052	19,108	-	-	-	1,807	2,017	2,176	2,430
5220	25	Central Services Reserve	3,386	5,770	-	-	-	1,692	1,889	-	-
5230	25	CS Facilities Engineering	1,413	2,227	-	-	-	193	216	257	287
5240	25	System Reserve	885	1,375	-	-	-	184	205	54	60
5410	25/04	E.R.&R. Maintenance	8,607	13,447	-	-	-	1,703	1,901	750	838
5420	25	E.R.&R. Replacement	4,883	7,788	-	-	-	1,587	1,772	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	67,051	48,207	5,131	53,338	-	-	-	-
6350-54		Drainage Districts	7	9	-	-	-	-	-	-	-
6410-11		Cemetery Districts	46	230	122	13	135	-	-	-	-

Re-Allocated Costs			Total		Assessor			Budget (BOCC)		BOCC	
Fund No.	Agy. No.	Fund/Agency Name									
			Federal Plan	Full Cost	Prop Appr Full	Acct Man Full	Full Cost	Federal Plan	Full Cost	CAO	
										Federal	Full
6420-29,F-P		PUD #1	152	404	151	16	167	-	-	-	-
6431		Tanglewilde Parks	3	51	34	4	38	-	-	-	-
6440-49,A-J		Housing Authority	944	1,209	-	-	-	-	-	-	-
6450		Intercity Transit	171	219	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	234	9,458	6,594	702	7,296	-	-	-	-
6471		ORCAA	128	183	-	-	-	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	410	572	-	-	-	-	-	-	-
6500-06		ESD #113	180	230	-	-	-	-	-	-	-
6500-6620		School Districts	2,178	125,497	88,347	9,404	97,751	-	-	-	-
6630-6777		Fire Districts	755	23,119	15,927	1,695	17,622	-	-	-	-
6780,67A		West Thurston Fire	153	2,282	1,497	159	1,656	-	-	-	-
67B		SE Thurston Regional Fire	127	2,724	1,840	196	2,036	-	-	-	-
6802-07		Port of Olympia	191	4,890	3,345	356	3,701	-	-	-	-
6810-70		Cities & Towns	-	28,056	20,197	2,150	22,347	-	-	-	-
6910-11		CapCom	46	59	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	2,687	1,935	206	2,141	-	-	-	-
6940		Dispute Resolution Center	-	2	-	-	-	-	-	-	-
6950		Area Agency On Aging	829	1,145	-	-	-	-	-	-	-
6960		Thurston Mason BHO	676	941	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-
6980		LOTT	254	325	-	-	-	-	-	-	-
Total			\$ 555,186	\$ 1,165,935	\$ 228,155	\$ 24,285	\$ 252,440	\$ 95,937	\$ 107,126	\$ 59,681	\$ 66,640
General Fund			288,064	459,980	21,850	2,325	24,175	36,294	40,526	34,549	38,578
Special Revenue Funds			127,487	225,528	18,109	1,928	20,037	27,703	30,935	13,454	15,022
Debt Service Funds			213	378	-	-	-	125	140	-	-
Capital Projects Funds			11,230	19,061	-	-	-	4,639	5,179	624	697
Enterprise Funds			69,866	109,154	-	-	-	15,499	17,308	5,802	6,477
Internal Service Funds			50,842	80,491	-	-	-	11,677	13,038	5,252	5,866
Agency Funds			7,484	271,343	188,196	20,032	208,228	-	-	-	-
Allocated Cost By Fund Group			\$ 555,186	\$ 1,165,935	\$ 228,155	\$ 24,285	\$ 252,440	\$ 95,937	\$ 107,126	\$ 59,681	\$ 66,640

Re-Allocated Costs			BOCC						Human Resources		
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Federal Plan	Full Cost	Civil Service		B. of E.
			Federal	Full	Full	Full			Federal	Full	Full
0010	23	Non-Departmental	\$ -	\$ -	\$ 1,036	\$ -	\$ -	\$ 1,036			\$ 69
0010	03	Commissioners	592	661	770	1,359	1,517	3,822			64
0010	22	Human Resources	425	475	607	976	1,089	2,799			47
0010/02	A200	Auditor	858	958	1,330	1,970	2,198	5,754			107
0010/02	A280	Auditor - Financial Services	515	575	647	1,182	1,319	3,302			53
0010	01	Assessor	1,098	1,226	1,360	2,521	2,813	7,022			111
0010	04	Treasurer	305	341	405	701	782	1,980			33
0010	05	Clerk	1,149	1,283	1,175	2,639	2,944	7,102			96
0010	07	District Court	1,106	1,235	1,239	2,541	2,834	6,945			101
0010	06	Superior Court	1,400	1,563	1,959	3,214	3,587	9,178			159
0010	24	Public Defense	1,269	1,417	2,185	2,915	3,252	8,731			181
0010	08	Juvenile Probation	1,990	2,222	2,448	4,569	5,099	12,710			194
0010	09	Prosecuting Attorney	2,237	2,498	3,072	5,137	5,732	14,610			253
0010	10	Sheriff	3,706	4,139	6,055	8,512	9,496	25,172	6,469	7,581	501
0010	11	Corrections	4,185	4,673	6,812	9,612	10,724	28,398	5,737	6,723	561
0010	12	Coroner	240	268	386	551	615	1,624			32
0010	27	WSU Extension	75	84	168	173	193	557			13
0010	29	Emergency Management	259	289	514	595	664	1,850			40
0010	36	Planning	532	595	770	1,223	1,364	3,517			48
0010	37	Pre-Trial Services	172	192	204	394	440	1,089			15
0010	90	State Examiner	-	-	42	-	-	42			3
1010	04	Treasurer's M & O	51	57	-	118	131	265			-
1020	05	Family Court - Clerk	137	153	122	315	351	829			-
1030	27	Fair	87	97	193	199	223	640			-
1040	06	Law Library	-	-	33	-	-	33			-
1050	02	Auditor - M & O	-	-	84	-	-	84			-
1080	06	Family Court - Superior Court	-	-	17	-	-	17			-
1090	02	Auditor - Election Reserve	-	-	24	-	-	24			-
1100	03	Det. Fac. Sales Tax Hold.	-	-	108	-	-	108			-
1110	09	Victim Advocate Program	163	182	217	374	418	1,057			-
1120	04	Investment Administration	72	80	-	165	185	371			-
1140	29	Emergency Management Council	-	-	9	-	-	9			-
1160	01	REET Technology - Assessor	-	-	21	-	-	21			-
1160	04	REET Technology	-	-	3	-	-	3			-
1170	03	Trial Court Improvement	-	-	32	-	-	32			-
1180	40	Treatment Sales Tax	69	77	301	158	176	656			-
1190	34	County Roads	3,894	4,349	9,017	8,943	9,978	29,103			1,349
1190	34	Parks	172	192	698	394	440	1,583			-
1200	40	Veterans	34	38	97	79	88	274			24

Re-Allocated Costs			BOCC						Human Resources		
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Federal Plan	Full Cost	Civil Service		B. of E.
			Federal	Full	Full	Full			Federal	Full	Full
1280/90	29	Medic One & Reserve	324	362	2,510	744	830	4,182			707
1300	03	Stadium/Convention/Art Center	-	-	13	-	-	13			-
1350	34	Noxious Weed	99	110	201	227	253	710			-
1360	04	Tax Refunds	-	-	-	-	-	-			-
1380	03	Conservation Futures	-	-	339	-	-	339			89
1400	41	Housing & Community Renewal	156	175	2,093	359	400	2,900			-
1440	10	Sheriff's Special Programs	-	-	31	-	-	31			-
1450	11	Prisoner's Concession	9	10	111	20	22	156			-
1470	09	Interlocal Drug Enforcement	56	63	14	129	144	304			-
1470	10	Interlocal Drug Enforcement	24	27	37	56	62	162			-
1490	40	PHSS Technology	-	-	10	-	-	10			-
1500	40	Public Health	2,872	3,207	3,439	6,596	7,360	18,253			53
1500	41	Social Services	220	246	2,017	505	564	3,152			-
1550	02	Communications - 911 Excise Tax	-	-	2,888	-	-	2,888			-
1600	34	Transportation Benefits-District	-	-	-	-	-	-			-
1610	02	Election Stabilization Fund	-	-	-	-	-	-			-
1620	03	Public, Educational & Govt Access	-	-	97	-	-	97			-
1720	34	Long Lake - LMD	35	39	84	80	90	264			-
1740	34	Lake Lawrence - LMD	16	18	37	37	41	120			-
1780	27	WRIA Water & Waste	-	-	4	-	-	4			-
1900	09	Anti-Profitteering	-	-	6	-	-	6			-
1910	05	Clerk's Collection	120	134	104	276	308	723			-
1920	03	Tourism Promotion Area	-	-	313	-	-	313			-
1930	03	Historic Preservation	-	-	10	-	-	10			-
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-			-
2250	03/04	G.O. Bonds 2009	-	-	27	-	-	27			-
2260	03/04	GO Bonds 2010	-	-	33	-	-	33			-
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-			-
2270	03/04	GO Bonds 2015	-	-	15	-	-	15			-
2280	04	Rid # 2	-	-	-	-	-	-			-
2290	03/04	GO Bonds 2016	-	-	24	-	-	24			-
2300	03/04	Corrections Flex Unit	-	-	16	-	-	16			-
3010	34	Roads Construction In Progress	399	446	3,769	917	1,023	5,829			-
3080	03	Jail Capital Projects	-	-	94	-	-	94			-
3160	03	Real Estate Excise Tax	-	-	239	-	-	239			-
3170	03	2010 Debt Holding	-	-	-	-	-	-			-
3190	34	Transportation Impact Fees	-	-	13	-	-	13			-
3200	34	Parks Impact Fees	-	-	11	-	-	11			-
3210	03	Real Estate Excise Tax 2	-	-	115	-	-	115			-

Re-Allocated Costs			BOCC						Human Resources		
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Federal Plan	Full Cost	Civil Service		B. of E.
			Federal	Full	Full	Full			Federal	Full	Full
4030	34	Solid Waste - M & O	1,210	1,351	8,182	2,779	3,101	14,423			-
4040	34	Solid Waste - Res. For Closure	109	121	664	250	279	1,225			-
4050	34	Solid Waste Reserve	-	-	33	-	-	33			-
4060	27	Storm & Surface Water Utility	295	329	576	678	756	2,098			-
4060	34	Storm & Surface Water Utility	560	625	1,319	1,286	1,435	4,207			-
4070	34	Storm & Surface Water Capital	52	58	626	120	133	895			-
4124	27	Land Use & Permitting	1,186	1,324	1,553	2,723	3,038	7,668			-
4200	34	Boston Harbor Water/Wastewater	83	93	138	191	213	567			-
4210	34	Boston Harbor Reserve	-	-	62	-	-	62			-
4300	34	Tamoshan/Beverly Beach Sewer	25	28	53	58	65	183			-
4340	34	Grand Mound Wastewater	111	124	281	254	284	852			-
4350	34	Grand Mound Water	60	67	164	139	154	475			-
4380	04	Olympic View Debt Service	-	-	-	-	-	-			-
4400	34	Tamoshan Water/Sewer	13	15	36	31	34	105			-
4410	34	Olympic View Sewer	5	6	16	13	14	45			-
4420	34	Tamoshan Reserve	1	2	19	3	3	26			-
4440	34	Grand Mound Wastewater	1	1	72	2	2	76			-
4450	34	Grand Mound Water Cap	1	1	327	2	3	332			-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-			-
4480	04/34	Grand Mound Debt Service	-	-	3	-	-	3			-
4510	04/40	Community Loan Repayment #1	-	-	48	-	-	48			-
5030	22	Unemployment Compensation	21	23	138	47	53	244			-
5050	22	Insurance Risk	106	119	962	244	272	1,511			-
5060	22	Benefits Administration	93	103	111	213	238	589			-
5210	25	Central Services/Facilities	1,070	1,195	2,914	2,458	2,742	8,434			-
5250	38	Information Technology	1,393	1,555	1,652	3,199	3,569	8,836			-
5220	25	Central Services Reserve	-	-	1,547	-	-	1,547			-
5230	25	CS Facilities Engineering	165	184	177	378	422	1,026			-
5240	25	System Reserve	34	38	168	79	88	345			-
5410	25/04	E.R.&R. Maintenance	480	536	1,557	1,103	1,230	4,034			-
5420	25	E.R.&R. Replacement	-	-	1,451	-	-	1,451			-
6331		Forest Excise	-	-	-	-	-	-			-
6334		Treasurer's Trust	-	-	-	-	-	-			-
6335		Taxes & Refunds Pending	-	-	-	-	-	-			-
6336		Performance Bonds	-	-	-	-	-	-			-
6338-9,A-D		State Agencies	-	-	-	-	-	-			5,916
6350-54		Drainage Districts	-	-	-	-	-	-			-
6410-11		Cemetery Districts	-	-	-	-	-	-			15

Re-Allocated Costs			BOCC						Human Resources		
Fund No.	Agy. No.	Fund/Agency Name	Public Info		Budget	Human Res	Federal Plan	Full Cost	Civil Service		B. of E.
			Federal	Full	Full	Full			Federal	Full	Full
6420-29,F-P		PUD #1	-	-	-	-	-	-			19
6431		Tanglewilde Parks	-	-	-	-	-	-			4
6440-49,A-J		Housing Authority	-	-	-	-	-	-			-
6450		Intercity Transit	-	-	-	-	-	-			-
6460-64		Timberland Regional Library	-	-	-	-	-	-			809
6471		ORCAA	-	-	-	-	-	-			-
6480		Conservation District	-	-	-	-	-	-			-
6490		Thurston Regional Planning	-	-	-	-	-	-			-
6500-06		ESD #113	-	-	-	-	-	-			-
6500-6620		School Districts	-	-	-	-	-	-			10,843
6630-6777		Fire Districts	-	-	-	-	-	-			1,955
6780,67A		West Thurston Fire	-	-	-	-	-	-			184
67B		SE Thurston Regional Fire	-	-	-	-	-	-			226
6802-07		Port of Olympia	-	-	-	-	-	-			411
6810-70		Cities & Towns	-	-	-	-	-	-			2,479
6910-11		CapCom	-	-	-	-	-	-			-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-			-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-			237
6940		Dispute Resolution Center	-	-	-	-	-	-			-
6950		Area Agency On Aging	-	-	-	-	-	-			-
6960		Thurston Mason BHO	-	-	-	-	-	-			-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-			-
6980		LOTT	-	-	-	-	-	-			-
Total			\$ 38,196	\$ 42,654	\$ 87,723	\$ 87,725	\$ 97,877	\$ 284,742	\$ 12,206	\$ 14,304	\$ 28,001
General Fund			22,113	24,694	33,184	50,784	56,662	147,240	12,206	14,304	2,681
Special Revenue Funds			8,610	9,616	25,334	19,774	22,064	69,746	-	-	2,222
Debt Service Funds			-	-	115	-	-	115	-	-	-
Capital Projects Funds			399	446	4,241	917	1,023	6,301	-	-	-
Enterprise Funds			3,712	4,145	14,172	8,529	9,514	33,323	-	-	-
Internal Service Funds			3,362	3,753	10,677	7,721	8,614	28,017	-	-	-
Agency Funds			-	-	-	-	-	-	-	-	23,098
Allocated Cost By Fund Group			\$ 38,196	\$ 42,654	\$ 87,723	\$ 87,725	\$ 97,877	\$ 284,742	\$ 12,206	\$ 14,304	\$ 28,001

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full		
0010	23	Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69
0010	03	Commissioners	480	562	86	101	1,203	1,410	294	344	2,063	2,481
0010	22	Human Resources	344	404	62	73	864	1,013	211	247	1,481	1,784
0010/02	A200	Auditor	695	814	125	147	1,744	2,043	426	499	2,990	3,610
0010/02	A280	Auditor - Financial Services	417	489	75	88	1,046	1,226	255	299	1,793	2,155
0010	01	Assessor	890	1,043	160	188	2,232	2,615	545	638	3,827	4,595
0010	04	Treasurer	247	290	45	52	621	727	152	178	1,065	1,280
0010	05	Clerk	931	1,091	168	197	2,337	2,738	570	668	4,006	4,790
0010	07	District Court	897	1,051	162	189	2,249	2,636	549	643	3,857	4,620
0010	06	Superior Court	1,134	1,329	204	240	2,846	3,335	695	814	4,879	5,877
0010	24	Public Defense	1,029	1,205	185	217	2,581	3,024	630	738	4,425	5,365
0010	08	Juvenile Probation	1,612	1,890	291	341	4,045	4,741	987	1,157	6,935	8,323
0010	09	Prosecuting Attorney	1,813	2,125	327	383	4,548	5,330	1,110	1,301	7,798	9,392
0010	10	Sheriff	3,004	3,520	541	634	7,535	8,831	1,839	2,155	19,388	23,222
0010	11	Corrections	3,392	3,975	611	716	8,509	9,972	2,077	2,434	20,326	24,381
0010	12	Coroner	195	228	35	41	488	572	119	140	837	1,013
0010	27	WSU Extension	61	72	11	13	153	180	37	44	262	322
0010	29	Emergency Management	210	246	38	44	527	617	129	151	904	1,098
0010	36	Planning	431	506	78	91	1,082	1,269	264	310	1,855	2,224
0010	37	Pre-Trial Services	139	163	25	29	349	409	85	100	598	716
0010	90	State Examiner	-	-	-	-	-	-	-	-	-	3
1010	04	Treasurer's M & O	42	49	8	9	105	123	26	30	181	211
1020	05	Family Court - Clerk	111	130	20	23	279	327	68	80	478	560
1030	27	Fair	70	82	13	15	176	207	43	50	302	354
1040	06	Law Library	-	-	-	-	-	-	-	-	-	-
1050	02	Auditor - M & O	-	-	-	-	-	-	-	-	-	-
1080	06	Family Court - Superior Court	-	-	-	-	-	-	-	-	-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	-	-	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	-	-	-	-	-
1110	09	Victim Advocate Program	132	155	24	28	331	388	81	95	568	666
1120	04	Investment Administration	58	68	11	12	146	172	36	42	251	294
1140	29	Emergency Management Council	-	-	-	-	-	-	-	-	-	-
1160	01	REET Technology - Assessor	-	-	-	-	-	-	-	-	-	-
1160	04	REET Technology	-	-	-	-	-	-	-	-	-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	-	-	-	-
1180	40	Treatment Sales Tax	56	65	10	12	139	163	34	40	239	280
1190	34	County Roads	3,156	3,698	569	667	7,918	9,278	1,933	2,265	13,576	17,257
1190	34	Parks	139	163	25	29	349	409	85	100	598	701
1200	40	Veterans	28	33	5	6	70	82	17	20	120	165

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full		
1280/90	29	Medic One & Reserve	263	308	47	55	659	772	161	189	1,130	2,031
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	-	-	-
1350	34	Noxious Weed	80	94	14	17	201	235	49	57	344	403
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	-	-	-	89
1400	41	Housing & Community Renewal	127	149	23	27	318	373	78	91	546	640
1440	10	Sheriff's Special Programs	-	-	-	-	-	-	-	-	-	-
1450	11	Prisoner's Concession	7	8	1	1	17	20	4	5	29	34
1470	09	Interlocal Drug Enforcement	46	53	8	10	114	134	28	33	196	230
1470	10	Interlocal Drug Enforcement	20	23	4	4	50	58	12	14	86	99
1490	40	PHSS Technology	-	-	-	-	-	-	-	-	-	-
1500	40	Public Health	2,328	2,728	420	492	5,840	6,844	1,425	1,670	10,013	11,787
1500	41	Social Services	178	209	32	38	447	524	109	128	766	899
1550	02	Communications - 911 Excise Tax	-	-	-	-	-	-	-	-	-	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	-	-	-	-	-	-	-
1720	34	Long Lake - LMD	28	33	5	6	71	83	17	20	121	142
1740	34	Lake Lawrence - LMD	13	15	2	3	33	38	8	9	56	65
1780	27	WRIA Water & Waste	-	-	-	-	-	-	-	-	-	-
1900	09	Anti-Profitteering	-	-	-	-	-	-	-	-	-	-
1910	05	Clerk's Collection	97	114	18	21	244	286	60	70	419	491
1920	03	Tourism Promotion Area	-	-	-	-	-	-	-	-	-	-
1930	03	Historic Preservation	-	-	-	-	-	-	-	-	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	-	-	-	-	-	-
2260	03/04	GO Bonds 2010	-	-	-	-	-	-	-	-	-	-
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	-	-	-	-	-	-
2280	04	Rid # 2	-	-	-	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	-	-	-	-	-	-
2300	03/04	Corrections Flex Unit	-	-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress	324	379	58	68	812	951	198	232	1,392	1,630
3080	03	Jail Capital Projects	-	-	-	-	-	-	-	-	-	-
3160	03	Real Estate Excise Tax	-	-	-	-	-	-	-	-	-	-
3170	03	2010 Debt Holding	-	-	-	-	-	-	-	-	-	-
3190	34	Transportation Impact Fees	-	-	-	-	-	-	-	-	-	-
3200	34	Parks Impact Fees	-	-	-	-	-	-	-	-	-	-
3210	03	Real Estate Excise Tax 2	-	-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full		
4030	34	Solid Waste - M & O	981	1,149	177	207	2,461	2,884	601	704	4,220	4,944
4040	34	Solid Waste - Res. For Closure	88	103	16	19	221	259	54	63	379	444
4050	34	Solid Waste Reserve	-	-	-	-	-	-	-	-	-	-
4060	27	Storm & Surface Water Utility	239	280	43	50	600	703	146	172	1,028	1,205
4060	34	Storm & Surface Water Utility	454	532	82	96	1,138	1,334	278	326	1,952	2,288
4070	34	Storm & Surface Water Capital	42	50	8	9	106	124	26	30	182	213
4124	27	Land Use & Permitting	961	1,126	173	203	2,410	2,825	588	689	4,132	4,843
4200	34	Boston Harbor Water/Wastewater	67	79	12	14	169	198	41	48	289	339
4210	34	Boston Harbor Reserve	-	-	-	-	-	-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer	21	24	4	4	52	60	13	15	90	103
4340	34	Grand Mound Wastewater	90	105	16	19	225	264	55	64	386	452
4350	34	Grand Mound Water	49	57	9	10	123	144	30	35	211	246
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	11	13	2	2	27	32	7	8	47	55
4410	34	Olympic View Sewer	4	5	1	1	11	13	3	3	19	22
4420	34	Tamoshan Reserve	1	1	-	-	3	3	1	1	5	5
4440	34	Grand Mound Wastewater	1	1	-	-	1	2	-	-	2	3
4450	34	Grand Mound Water Cap	1	1	-	-	2	2	1	1	4	4
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	-	-	-	-	-
4510	04/40	Community Loan Repayment #1	-	-	-	-	-	-	-	-	-	-
5030	22	Unemployment Compensation	17	20	3	4	42	49	10	12	72	85
5050	22	Insurance Risk	86	101	16	18	216	253	53	62	371	434
5060	22	Benefits Administration	75	88	14	16	188	221	46	54	323	379
5210	25	Central Services/Facilities	867	1,016	156	183	2,176	2,550	531	622	3,730	4,371
5250	38	Information Technology	1,129	1,323	203	238	2,832	3,318	691	810	4,855	5,689
5220	25	Central Services Reserve	-	-	-	-	-	-	-	-	-	-
5230	25	CS Facilities Engineering	133	156	24	28	335	392	82	96	574	672
5240	25	System Reserve	28	33	5	6	70	82	17	20	120	141
5410	25/04	E.R.&R. Maintenance	389	456	70	82	976	1,144	238	279	1,673	1,961
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	-	-	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-	5,916
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	-	-	-	-	15

Re-Allocated Costs			Human Resources									
Fund No.	Agy. No.	Fund/Agency Name	Labor Relations		Personnel Ben		Personnel Serv		Training		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full		
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-	19
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-	4
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	809
6471		ORCAA	-	-	-	-	-	-	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	-	-	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-	10,843
6630-6777		Fire Districts	-	-	-	-	-	-	-	-	-	1,955
6780,67A		West Thurston Fire	-	-	-	-	-	-	-	-	-	184
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-	-	-	226
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-	411
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	2,479
6910-11		CapCom	-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-	-	-	237
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-	-	-	-	-	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-	-
Total			\$ 30,958	\$ 36,278	\$ 5,580	\$ 6,536	\$ 77,662	\$ 91,011	\$ 18,958	\$ 22,214	\$ 145,364	\$ 198,344
General Fund			17,921	21,003	3,229	3,784	44,959	52,688	10,974	12,860	89,289	107,320
Special Revenue Funds			6,979	8,177	1,259	1,475	17,507	20,516	4,274	5,008	30,019	37,398
Debt Service Funds			-	-	-	-	-	-	-	-	-	-
Capital Projects Funds			324	379	58	68	812	951	198	232	1,392	1,630
Enterprise Funds			3,010	3,526	543	634	7,549	8,847	1,844	2,159	12,946	15,166
Internal Service Funds			2,724	3,193	491	575	6,835	8,009	1,668	1,955	11,718	13,732
Agency Funds			-	-	-	-	-	-	-	-	-	23,098
Allocated Cost By Fund Group			\$ 30,958	\$ 36,278	\$ 5,580	\$ 6,536	\$ 77,662	\$ 91,011	\$ 18,958	\$ 22,214	\$ 145,364	\$ 198,344

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full
0010	23	Non-Departmental	\$ 154	\$ 214	\$ 51	\$ 71	\$ 44	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2
0010	03	Commissioners	142	197	38	53	41	57	-	-	10	14	2	3
0010	22	Human Resources	106	147	30	42	53	73	-	-	6	8	4	5
0010/02	A200	Auditor	237	330	66	91	115	160	-	-	10	14	51	71
0010/02	A280	Auditor - Financial Services	119	165	32	44	-	-	-	-	6	8	14	20
0010	01	Assessor	246	342	67	93	16	22	-	-	14	19	10	14
0010	04	Treasurer	72	100	20	28	22	31	-	-	2	3	-	1
0010	05	Clerk	213	296	58	81	50	69	29	41	57	80	7	9
0010	07	District Court	225	312	61	85	78	109	28	39	34	48	6	9
0010	06	Superior Court	353	491	97	134	107	149	36	50	21	29	11	15
0010	24	Public Defense	403	560	108	150	67	93	33	45	32	45	11	15
0010	08	Juvenile Probation	431	599	121	168	106	147	51	71	33	46	32	44
0010	09	Prosecuting Attorney	562	782	152	211	139	194	57	80	16	22	30	42
0010	10	Sheriff	1,113	1,547	299	415	237	329	95	132	69	96	130	181
0010	11	Corrections	1,246	1,732	336	467	152	212	107	149	23	32	62	86
0010	12	Coroner	71	99	19	26	20	28	6	9	2	3	15	21
0010	27	WSU Extension	28	39	8	12	26	36	2	3	2	2	17	24
0010	29	Emergency Management	90	125	25	35	64	89	-	-	40	56	208	289
0010	36	Planning	106	147	38	53	45	62	-	-	9	12	1	2
0010	37	Pre-Trial Services	34	47	10	14	13	17	-	-	1	2	-	-
0010	90	State Examiner	8	10	2	3	-	1	-	-	-	-	-	-
1010	04	Treasurer's M & O	15	20	-	-	-	-	-	-	-	-	-	1
1020	05	Family Court - Clerk	12	17	6	8	10	14	-	-	-	-	-	-
1030	27	Fair	32	44	10	13	31	44	-	-	1	2	89	123
1040	06	Law Library	3	4	2	2	4	6	-	-	1	2	-	-
1050	02	Auditor - M & O	8	12	4	6	14	19	-	-	-	-	23	32
1080	06	Family Court - Superior Court	3	4	1	1	3	5	-	-	1	2	-	-
1090	02	Auditor - Election Reserve	2	3	1	2	7	9	-	-	-	-	7	10
1100	03	Det. Fac. Sales Tax Hold.	18	25	5	7	8	11	-	-	-	-	-	-
1110	09	Victim Advocate Program	36	50	11	15	48	67	-	-	1	1	-	-
1120	04	Investment Administration	20	28	-	-	-	-	-	-	-	-	-	-
1140	29	Emergency Management Council	1	2	-	1	5	7	-	-	-	-	-	-
1160	01	REET Technology - Assessor	4	6	1	1	3	5	-	-	-	-	-	-
1160	04	REET Technology	-	1	-	-	3	4	-	-	-	-	-	-
1170	03	Trial Court Improvement	3	4	2	2	3	5	-	-	-	-	-	-
1180	40	Treatment Sales Tax	129	179	15	21	20	28	-	-	-	-	-	-
1190	34	County Roads	1,503	2,089	445	618	263	365	-	-	80	111	464	645
1190	34	Parks	64	90	34	48	140	195	-	-	-	-	-	-
1200	40	Veterans	11	16	5	7	19	27	-	-	-	-	-	-

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full
1280/90	29	Medic One & Reserve	425	590	124	172	72	100	-	-	46	64	501	697
1300	03	Stadium/Convention/Art Center	1	1	1	1	3	5	-	-	-	-	-	-
1350	34	Noxious Weed	32	44	10	14	26	36	-	-	-	-	33	46
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	6	8	17	23	9	12	-	-	-	-	26	37
1400	41	Housing & Community Renewal	378	525	103	143	61	85	-	-	11	16	-	-
1440	10	Sheriff's Special Programs	5	7	2	2	15	20	-	-	-	-	9	12
1450	11	Prisoner's Concession	14	20	5	8	15	22	-	-	23	32	-	-
1470	09	Interlocal Drug Enforcement	3	4	1	1	7	9	-	-	-	-	-	-
1470	10	Interlocal Drug Enforcement	3	5	2	3	16	22	-	-	-	-	21	29
1490	40	PHSS Technology	2	3	1	1	4	6	-	-	-	-	-	-
1500	40	Public Health	599	832	170	236	565	785	-	-	46	64	22	30
1500	41	Social Services	373	519	99	138	61	85	-	-	23	32	-	-
1550	02	Communications - 911 Excise Tax	512	712	142	198	4	5	-	-	-	-	-	-
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	2	3	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	18	25	5	7	3	4	-	-	-	-	-	-
1720	34	Long Lake - LMD	6	8	4	6	18	26	-	-	1	1	33	46
1740	34	Lake Lawrence - LMD	3	4	2	3	17	24	-	-	1	1	33	46
1780	27	WRIA Water & Waste	-	1	-	-	3	4	-	-	-	-	-	-
1900	09	Anti-Profitteering	-	-	-	-	3	4	-	-	-	-	-	-
1910	05	Clerk's Collection	13	18	5	7	7	10	-	-	-	-	-	-
1920	03	Tourism Promotion Area	53	74	15	21	1	2	-	-	-	-	-	-
1930	03	Historic Preservation	2	3	1	1	3	4	-	-	-	-	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	-	1	1	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	5	7	1	2	2	3	-	-	-	-	-	-
2260	03/04	GO Bonds 2010	6	8	2	2	8	11	-	-	-	-	-	-
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	2	3	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	3	4	1	1	4	6	-	-	-	-	-	-
2280	04	Rid # 2	-	-	-	-	2	3	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	4	6	1	2	3	4	-	-	-	-	-	-
2300	03/04	Corrections Flex Unit	-	-	1	1	1	2	-	-	-	-	-	-
3010	34	Roads Construction In Progress	532	740	186	258	153	213	-	-	-	-	3	4
3080	03	Jail Capital Projects	12	17	5	6	2	3	-	-	-	-	5	7
3160	03	Real Estate Excise Tax	52	72	12	16	15	21	-	-	-	-	-	-
3170	03	2010 Debt Holding	-	-	-	-	1	1	-	-	-	-	-	-
3190	34	Transportation Impact Fees	1	1	1	1	6	8	-	-	-	-	-	-
3200	34	Parks Impact Fees	-	-	1	1	7	10	-	-	-	-	-	-
3210	03	Real Estate Excise Tax 2	15	21	6	8	11	15	-	-	-	-	-	-

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full
4030	34	Solid Waste - M & O	1,258	1,749	404	561	183	255	-	-	56	77	295	410
4040	34	Solid Waste - Res. For Closure	28	39	33	46	58	81	-	-	5	7	-	-
4050	34	Solid Waste Reserve	-	-	2	2	3	5	-	-	-	-	-	-
4060	27	Storm & Surface Water Utility	62	86	28	39	44	61	-	-	7	10	-	-
4060	34	Storm & Surface Water Utility	197	274	65	90	66	91	-	-	9	12	110	154
4070	34	Storm & Surface Water Capital	13	18	31	43	27	38	-	-	-	-	33	45
4124	27	Land Use & Permitting	268	372	77	107	115	159	-	-	28	39	14	19
4200	34	Boston Harbor Water/Wastewater	26	36	7	9	42	58	-	-	13	18	11	16
4210	34	Boston Harbor Reserve	2	3	3	4	10	13	-	-	-	-	3	4
4300	34	Tamoshan/Beverly Beach Sewer	8	11	3	4	21	30	-	-	3	5	4	6
4340	34	Grand Mound Wastewater	47	65	14	19	26	36	-	-	18	25	10	14
4350	34	Grand Mound Water	24	34	8	11	24	34	-	-	18	25	18	24
4380	04	Olympic View Debt Service	-	-	-	-	-	1	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	5	7	2	2	22	31	-	-	3	4	5	7
4410	34	Olympic View Sewer	2	3	1	1	19	26	-	-	1	1	1	2
4420	34	Tamoshan Reserve	-	-	1	1	16	22	-	-	-	-	1	2
4440	34	Grand Mound Wastewater	4	5	4	5	12	17	-	-	-	-	-	-
4450	34	Grand Mound Water Cap	2	3	16	22	15	22	-	-	-	-	12	16
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	1	1	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	8	11	-	-	-	-	-	-
4510	04/40	Community Loan Repayment #1	-	-	2	3	6	9	-	-	-	-	-	-
5030	22	Unemployment Compensation	19	26	7	9	32	45	-	-	-	-	-	-
5050	22	Insurance Risk	137	191	47	66	37	52	-	-	2	2	-	-
5060	22	Benefits Administration	19	27	5	8	15	20	-	-	-	-	-	-
5210	25	Central Services/Facilities	502	698	144	200	73	102	-	-	31	43	254	353
5250	38	Information Technology	263	365	81	113	29	40	-	-	15	21	-	-
5220	25	Central Services Reserve	97	134	76	106	67	93	-	-	-	-	804	1,118
5230	25	CS Facilities Engineering	20	28	9	12	26	36	-	-	-	-	-	-
5240	25	System Reserve	12	17	8	12	56	78	-	-	23	32	-	-
5410	25/04	E.R.&R. Maintenance	243	337	77	107	56	77	-	-	-	-	244	340
5420	25	E.R.&R. Replacement	5	6	72	100	29	40	-	-	-	-	2,839	3,946
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Account Reporting		Budget Billing		Budget Proc		Rate/Cost Anal		Financial Pol		Capital Assets	
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-	-	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-	-	-
6471		ORCAA	5	7	-	-	2	3	-	-	17	24	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	9	13	-	-	40	55	-	-	-	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	-	-	-	-	-	-	-	-
6780,67A		West Thurston Fire	-	-	-	-	-	-	-	-	-	-	-	-
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-	-	-	-	-	-
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-	-	-
6910-11		CapCom	-	-	-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	23	31	-	-	2	3	-	-	34	48	-	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-	-	-	-
Total			\$ 14,201	\$ 19,739	\$ 4,333	\$ 6,013	\$ 4,291	\$ 5,972	\$ 444	\$ 619	\$ 905	\$ 1,260	\$ 6,539	\$ 9,094
General Fund			5,959	8,281	1,638	2,276	1,395	1,939	444	619	387	539	612	853
Special Revenue Funds			4,312	5,997	1,251	1,737	1,496	2,084	-	-	235	328	1,261	1,754
Debt Service Funds			18	25	6	8	23	33	-	-	-	-	-	-
Capital Projects Funds			612	851	211	290	195	271	-	-	-	-	8	11
Enterprise Funds			1,946	2,705	701	969	718	1,001	-	-	161	223	517	719
Internal Service Funds			1,317	1,829	526	733	420	583	-	-	71	98	4,141	5,757
Agency Funds			37	51	-	-	44	61	-	-	51	72	-	-
Allocated Cost By Fund Group			\$ 14,201	\$ 19,739	\$ 4,333	\$ 6,013	\$ 4,291	\$ 5,972	\$ 444	\$ 619	\$ 905	\$ 1,260	\$ 6,539	\$ 9,094

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full		
0010	23	Non-Departmental	\$ -	\$ -	\$ 45	\$ 62	\$ -	\$ -	\$ 57	\$ 80	\$ 266	\$ 369	\$ 618	\$ 859
0010	03	Commissioners	-	-	41	57	160	223	57	79	74	103	565	786
0010	22	Human Resources	-	-	31	43	114	158	110	153	150	209	604	838
0010/02	A200	Auditor	21	29	69	96	532	740	224	312	80	111	1,405	1,954
0010/02	A280	Auditor - Financial Services	-	-	35	48	131	182	-	-	164	228	501	695
0010	01	Assessor	-	-	72	100	290	403	52	72	62	86	829	1,151
0010	04	Treasurer	-	-	21	29	85	118	54	76	59	81	335	467
0010	05	Clerk	89	124	62	86	322	448	88	122	180	251	1,155	1,607
0010	07	District Court	2	3	65	91	368	511	89	124	425	591	1,381	1,922
0010	06	Superior Court	78	109	103	143	465	646	157	218	1,617	2,247	3,045	4,231
0010	24	Public Defense	-	-	117	163	330	459	86	119	1,311	1,822	2,498	3,471
0010	08	Juvenile Probation	357	496	125	174	562	781	125	173	186	259	2,129	2,958
0010	09	Prosecuting Attorney	377	525	164	228	614	853	78	108	332	461	2,521	3,506
0010	10	Sheriff	16	22	324	450	1,002	1,393	430	598	648	901	4,363	6,064
0010	11	Corrections	-	-	363	504	1,131	1,572	342	475	604	839	4,366	6,068
0010	12	Coroner	-	-	21	29	72	99	52	72	114	158	392	544
0010	27	WSU Extension	-	-	8	11	29	40	45	63	62	86	227	316
0010	29	Emergency Management	164	228	26	36	64	89	78	108	124	172	883	1,227
0010	36	Planning	120	167	31	43	137	191	205	285	74	103	766	1,065
0010	37	Pre-Trial Services	-	-	10	14	47	66	39	54	19	27	173	241
0010	90	State Examiner	-	-	2	3	-	-	-	-	3	4	15	21
1010	04	Treasurer's M & O	-	-	4	6	11	16	14	19	66	92	110	154
1020	05	Family Court - Clerk	-	-	4	5	35	49	5	6	-	-	72	99
1030	27	Fair	-	-	9	13	114	159	53	74	120	167	459	639
1040	06	Law Library	-	-	1	1	-	-	11	15	7	9	29	39
1050	02	Auditor - M & O	-	-	2	3	3	5	21	29	9	13	84	119
1080	06	Family Court - Superior Court	-	-	1	1	-	-	4	6	14	20	27	39
1090	02	Auditor - Election Reserve	-	-	1	1	-	-	6	9	-	-	24	34
1100	03	Det. Fac. Sales Tax Hold.	-	-	5	7	-	-	13	18	-	-	49	68
1110	09	Victim Advocate Program	122	169	10	14	53	73	14	20	16	22	311	431
1120	04	Investment Administration	-	-	6	8	18	25	5	7	31	43	80	111
1140	29	Emergency Management Council	-	-	-	1	-	-	5	6	3	4	14	21
1160	01	REET Technology - Assessor	-	-	1	2	3	5	-	-	-	-	12	19
1160	04	REET Technology	-	-	-	-	-	-	-	-	-	-	3	5
1170	03	Trial Court Improvement	-	-	1	1	-	-	4	6	7	9	20	27
1180	40	Treatment Sales Tax	-	-	37	52	10	15	20	28	12	17	243	340
1190	34	County Roads	162	225	438	608	1,153	1,603	405	563	1,183	1,645	6,096	8,472
1190	34	Parks	-	-	19	26	65	90	143	198	223	310	688	957
1200	40	Veterans	-	-	3	5	9	12	43	60	25	34	115	161

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full		
1280/90	29	Medic One & Reserve	4	5	124	172	423	588	72	100	692	962	2,483	3,450
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	5	6	1	1	11	14
1350	34	Noxious Weed	22	31	9	13	29	40	70	97	44	62	275	383
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	2	2	-	-	11	16	1	1	72	99
1400	41	Housing & Community Renewal	1,307	1,816	110	153	41	57	74	103	142	197	2,227	3,095
1440	10	Sheriff's Special Programs	-	-	1	2	-	-	11	16	6	8	49	67
1450	11	Prisoner's Concession	-	-	4	6	1	2	7	9	86	120	155	219
1470	09	Interlocal Drug Enforcement	-	-	1	1	16	22	-	-	-	-	28	37
1470	10	Interlocal Drug Enforcement	-	-	1	1	7	10	14	19	4	6	68	95
1490	40	PHSS Technology	-	-	1	1	-	-	14	19	3	5	25	35
1500	40	Public Health	2,265	3,148	174	242	854	1,187	531	738	468	650	5,694	7,912
1500	41	Social Services	-	-	109	151	34	47	75	105	180	251	954	1,328
1550	02	Communications - 911 Excise Tax	-	-	149	207	-	-	2	3	-	-	809	1,125
1600	34	Transportation Benefits-District	-	-	-	-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	5	6	-	-	7	9
1620	03	Public, Educational & Govt Access	-	-	5	7	-	-	2	2	2	2	35	47
1720	34	Long Lake - LMD	-	-	2	2	5	7	49	68	8	11	126	175
1740	34	Lake Lawrence - LMD	-	-	1	1	2	3	47	65	3	4	109	151
1780	27	WRIA Water & Waste	-	-	-	-	3	5	2	3	-	-	8	13
1900	09	Anti-Profitteering	-	-	-	-	-	-	4	6	-	-	7	10
1910	05	Clerk's Collection	-	-	4	5	32	45	7	10	-	-	68	95
1920	03	Tourism Promotion Area	-	-	16	22	-	-	4	6	-	-	89	125
1930	03	Historic Preservation	-	-	1	1	-	-	5	7	4	5	16	21
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-	-	1	1
2250	03/04	G.O. Bonds 2009	-	-	1	2	-	-	2	3	-	-	11	17
2260	03/04	GO Bonds 2010	-	-	2	2	-	-	8	11	-	-	26	34
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	1	1	-	-	3	4
2270	03/04	GO Bonds 2015	-	-	1	1	-	-	4	5	-	-	13	17
2280	04	Rid # 2	-	-	-	-	-	-	1	1	-	-	3	4
2290	03/04	GO Bonds 2016	-	-	1	2	-	-	3	4	-	-	12	18
2300	03/04	Corrections Flex Unit	-	-	-	-	-	-	-	-	-	-	2	3
3010	34	Roads Construction In Progress	1,806	2,510	155	215	71	99	112	155	142	197	3,160	4,391
3080	03	Jail Capital Projects	-	-	4	5	-	-	6	9	4	5	38	52
3160	03	Real Estate Excise Tax	-	-	15	21	-	-	25	35	4	5	123	170
3170	03	2010 Debt Holding	-	-	-	-	-	-	1	1	-	-	2	2
3190	34	Transportation Impact Fees	-	-	-	-	-	-	14	20	-	-	22	30
3200	34	Parks Impact Fees	-	-	-	-	-	-	5	7	-	-	13	18
3210	03	Real Estate Excise Tax 2	-	-	4	6	-	-	27	38	-	-	63	88

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full		
4030	34	Solid Waste - M & O	28	39	366	509	345	480	220	306	637	886	3,792	5,272
4040	34	Solid Waste - Res. For Closure	-	-	8	11	27	38	31	44	102	142	292	408
4050	34	Solid Waste Reserve	-	-	-	-	-	-	1	1	-	-	6	8
4060	27	Storm & Surface Water Utility	12	17	18	25	56	77	9	13	91	126	327	454
4060	34	Storm & Surface Water Utility	-	-	57	80	162	226	106	147	123	171	895	1,245
4070	34	Storm & Surface Water Capital	-	-	4	5	8	11	35	49	11	15	162	224
4124	27	Land Use & Permitting	-	-	78	108	328	455	311	433	209	290	1,428	1,982
4200	34	Boston Harbor Water/Wastewater	-	-	8	11	20	27	141	197	183	255	451	627
4210	34	Boston Harbor Reserve	-	-	1	1	-	-	18	25	9	13	46	63
4300	34	Tamoshan/Beverly Beach Sewer	-	-	2	3	4	5	69	96	92	128	206	288
4340	34	Grand Mound Wastewater	-	-	14	19	24	33	71	98	196	273	420	582
4350	34	Grand Mound Water	-	-	7	10	16	23	71	99	116	161	302	421
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-	-	-	1
4400	34	Tamoshan Water/Sewer	-	-	2	2	2	3	64	89	73	101	178	246
4410	34	Olympic View Sewer	-	-	1	1	1	1	49	68	48	67	123	170
4420	34	Tamoshan Reserve	-	-	-	-	-	-	5	7	1	2	24	34
4440	34	Grand Mound Wastewater	-	-	1	1	-	-	9	13	5	7	35	48
4450	34	Grand Mound Water Cap	-	-	1	1	-	-	20	28	12	16	78	108
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-	1	1
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	-	3	5	-	-	11	16
4510	04/40	Community Loan Repayment #1	-	-	-	-	-	-	8	11	-	-	16	23
5030	22	Unemployment Compensation	-	-	6	8	3	4	14	19	1	2	82	113
5050	22	Insurance Risk	-	-	40	56	27	37	59	82	61	85	410	571
5060	22	Benefits Administration	-	-	6	8	25	34	17	24	13	18	100	139
5210	25	Central Services/Facilities	-	-	146	203	272	378	182	253	1,148	1,596	2,752	3,826
5250	38	Information Technology	-	-	76	106	321	446	136	189	372	517	1,293	1,797
5220	25	Central Services Reserve	-	-	28	39	-	-	234	325	130	180	1,436	1,995
5230	25	CS Facilities Engineering	-	-	6	8	32	45	66	92	14	19	173	240
5240	25	System Reserve	-	-	4	5	9	12	344	478	7	9	463	643
5410	25/04	E.R.&R. Maintenance	-	-	71	98	133	184	173	240	2,460	3,419	3,457	4,802
5420	25	E.R.&R. Replacement	-	-	1	2	-	-	100	139	28	39	3,074	4,272
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	3	4	3	4
6410-11		Cemetery Districts	-	-	-	-	-	-	-	-	18	25	18	25

Re-Allocated Costs			Financial Services											
Fund No.	Agy. No.	Fund/Agency Name	Grant Acctg		Internal Auditing		Payroll		G/L & AR Adjust		Vouchers Payable		Federal Plan	Full Cost
			Federal	Full	Federal	Full	Federal	Full	Federal	Full	Federal	Full		
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	2	2	2	2
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-	-	-
6471		ORCAA	-	-	2	2	73	102	-	-	-	-	99	138
6480		Conservation District	-	-	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	3	4	73	102	83	115	173	240	381	529
6500-06		ESD #113	-	-	-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	-	-	-	-	292	405	292	405
6780,67A		West Thurston Fire	-	-	-	-	-	-	-	-	57	80	57	80
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-	-	49	68	49	68
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-	-	-
6910-11		CapCom	-	-	-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	7	9	255	354	53	74	358	497	732	1,016
6960		Thurston Mason BHO	-	-	-	-	-	-	32	44	521	724	553	768
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-	-	-	-
Total			\$ 6,952	\$ 9,663	\$ 4,138	\$ 5,742	\$ 11,663	\$ 16,213	\$ 7,088	\$ 9,852	\$ 17,679	\$ 24,567	\$ 78,233	\$ 108,734
General Fund			1,224	1,703	1,735	2,410	6,455	8,972	2,368	3,291	6,554	9,108	28,771	39,991
Special Revenue Funds			3,882	5,394	1,256	1,743	2,921	4,065	1,777	2,468	3,360	4,670	21,751	30,240
Debt Service Funds			-	-	5	7	-	-	19	25	-	-	71	98
Capital Projects Funds			1,806	2,510	178	247	71	99	190	265	150	207	3,421	4,751
Enterprise Funds			40	56	568	787	993	1,379	1,241	1,729	1,908	2,653	8,793	12,221
Internal Service Funds			-	-	384	533	822	1,140	1,325	1,841	4,234	5,884	13,240	18,398
Agency Funds			-	-	12	15	401	558	168	233	1,473	2,045	2,186	3,035
Allocated Cost By Fund Group			\$ 6,952	\$ 9,663	\$ 4,138	\$ 5,742	\$ 11,663	\$ 16,213	\$ 7,088	\$ 9,852	\$ 17,679	\$ 24,567	\$ 78,233	\$ 108,734

Re-Allocated Costs			Law Library		Non-Departmental, Planning & Emergency Services								
Fund No.	Agy. No.	Fund/Agency Name			Non-Departmental Support Costs						Planning & Emergency Services		
			Federal Plan	Full Cost	ers Serv/Code Updat		GF Interfunds		Total		Planning	Emg Svcs	Plan/Emg Serv
					Federal	Full	Federal	Full	Federal	Full	Full	Full	Full
0010	23	Non-Departmental			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10
0010	03	Commissioners			21	30	50	70	71	100	9	-	9
0010	22	Human Resources			15	22	36	50	51	72	7	-	7
0010/02	A200	Auditor			31	44	72	102	103	146	15	-	15
0010/02	A280	Auditor - Financial Services			19	26	43	61	62	87	8	-	8
0010	01	Assessor			40	56	92	130	132	186	16	-	16
0010	04	Treasurer			11	16	26	36	37	52	5	-	5
0010	05	Clerk			41	59	96	136	137	195	14	-	14
0010	07	District Court	70	78	40	57	93	131	133	188	15	-	15
0010	06	Superior Court	1,535	1,709	51	72	117	166	168	238	23	-	23
0010	24	Public Defense			46	65	106	150	152	215	26	-	26
0010	08	Juvenile Probation	70	78	72	102	166	236	238	338	28	-	28
0010	09	Prosecuting Attorney	698	777	81	114	187	265	268	379	37	-	37
0010	10	Sheriff	-	-	134	189	310	439	444	628	73	-	73
0010	11	Corrections			151	214	350	496	501	710	81	-	81
0010	12	Coroner			9	12	20	28	29	40	5	-	5
0010	27	WSU Extension			3	4	6	9	9	13	2	-	2
0010	29	Emergency Management			9	13	22	31	31	44	6	-	6
0010	36	Planning			19	27	45	63	64	90	7	-	7
0010	37	Pre-Trial Services			6	9	14	20	20	29	2	-	2
0010	90	State Examiner			-	-	-	-	-	-	-	-	-
1010	04	Treasurer's M & O			2	3	4	6	6	9	-	-	-
1020	05	Family Court - Clerk			5	7	11	16	16	23	-	-	-
1030	27	Fair			3	4	7	10	10	14	-	-	-
1040	06	Law Library			-	-	-	-	-	-	-	-	-
1050	02	Auditor - M & O			-	-	-	-	-	-	-	-	-
1080	06	Family Court - Superior Court			-	-	-	-	-	-	-	-	-
1090	02	Auditor - Election Reserve			-	-	-	-	-	-	-	-	-
1100	03	Det. Fac. Sales Tax Hold.			-	-	-	-	-	-	-	-	-
1110	09	Victim Advocate Program			6	8	14	19	20	27	-	-	-
1120	04	Investment Administration			3	4	6	9	9	13	-	-	-
1140	29	Emergency Management Council			-	-	-	-	-	-	-	-	-
1160	01	REET Technology - Assessor			-	-	-	-	-	-	-	-	-
1160	04	REET Technology			-	-	-	-	-	-	-	-	-
1170	03	Trial Court Improvement			-	-	-	-	-	-	-	-	-
1180	40	Treatment Sales Tax			2	4	6	8	8	12	-	-	-
1190	34	County Roads			141	199	326	461	467	660	188	-	188
1190	34	Parks			6	9	14	20	20	29	-	-	-
1200	40	Veterans			1	2	3	4	4	6	-	-	-

Re-Allocated Costs			Law Library		Non-Departmental, Planning & Emergency Services								
Fund No.	Agy. No.	Fund/Agency Name			Non-Departmental Support Costs						Planning & Emergency Services		
					Pers Serv/Code Updat		GF Interfunds		Total		Planning	Emg Svcs	Plan/Emg Serv
			Federal Plan	Full Cost	Federal	Full	Federal	Full	Federal	Full	Full	Full	Full
1280/90	29	Medic One & Reserve			12	17	27	38	39	55	-	-	-
1300	03	Stadium/Convention/Art Center			-	-	-	-	-	-	-	-	-
1350	34	Noxious Weed			4	5	8	12	12	17	-	-	-
1360	04	Tax Refunds			-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures			-	-	-	-	-	-	-	-	-
1400	41	Housing & Community Renewal			6	8	13	19	19	27	-	-	-
1440	10	Sheriff's Special Programs			-	-	-	-	-	-	-	-	-
1450	11	Prisoner's Concession			-	-	1	1	1	1	-	-	-
1470	09	Interlocal Drug Enforcement			2	3	5	7	7	10	-	-	-
1470	10	Interlocal Drug Enforcement			1	1	2	3	3	4	-	-	-
1490	40	PHSS Technology			-	-	-	-	-	-	-	-	-
1500	40	Public Health			104	147	240	340	344	487	293	-	293
1500	41	Social Services			8	11	18	26	26	37	-	-	-
1550	02	Communications - 911 Excise Tax			-	-	-	-	-	-	-	-	-
1600	34	Transportation Benefits-District			-	-	-	-	-	-	-	-	-
1610	02	Election Stabilization Fund			-	-	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access			-	-	-	-	-	-	-	-	-
1720	34	Long Lake - LMD			1	2	3	4	4	6	-	-	-
1740	34	Lake Lawrence - LMD			1	1	1	2	2	3	-	-	-
1780	27	WRIA Water & Waste			-	-	-	-	-	-	-	-	-
1900	09	Anti-Profitteering			-	-	-	-	-	-	-	-	-
1910	05	Clerk's Collection			4	6	10	14	14	20	-	-	-
1920	03	Tourism Promotion Area			-	-	-	-	-	-	-	-	-
1930	03	Historic Preservation			-	-	-	-	-	-	-	-	-
2240	03/04	G.O. Bonds 2007			-	-	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009			-	-	-	-	-	-	-	-	-
2260	03/04	GO Bonds 2010			-	-	-	-	-	-	-	-	-
2261	03/04	GO Bonds 2010 - Sinking Fund			-	-	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015			-	-	-	-	-	-	-	-	-
2280	04	Rid # 2			-	-	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016			-	-	-	-	-	-	-	-	-
2300	03/04	Corrections Flex Unit			-	-	-	-	-	-	-	-	-
3010	34	Roads Construction In Progress			14	20	33	47	47	67	106	-	106
3080	03	Jail Capital Projects			-	-	-	-	-	-	-	-	-
3160	03	Real Estate Excise Tax			-	-	-	-	-	-	-	-	-
3170	03	2010 Debt Holding			-	-	-	-	-	-	-	-	-
3190	34	Transportation Impact Fees			-	-	-	-	-	-	-	-	-
3200	34	Parks Impact Fees			-	-	-	-	-	-	-	-	-
3210	03	Real Estate Excise Tax 2			-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Law Library		Non-Departmental, Planning & Emergency Services								
Fund No.	Agy. No.	Fund/Agency Name			Non-Departmental Support Costs						Planning & Emergency Services		
			Federal Plan	Full Cost	Grants Serv/Code Updated		GF Interfunds		Total		Planning	Emg Svcs	Plan/Emg Serv
					Federal	Full	Federal	Full	Federal	Full	Full	Full	Full
4030	34	Solid Waste - M & O			44	62	101	143	145	205	294	-	294
4040	34	Solid Waste - Res. For Closure			4	6	9	13	13	19	-	-	-
4050	34	Solid Waste Reserve			-	-	-	-	-	-	-	-	-
4060	27	Storm & Surface Water Utility			11	15	25	35	36	50	-	-	-
4060	34	Storm & Surface Water Utility			20	29	47	66	67	95	294	-	294
4070	34	Storm & Surface Water Capital			2	3	4	6	6	9	-	-	-
4124	27	Land Use & Permitting			43	61	99	140	142	201	294	-	294
4200	34	Boston Harbor Water/Wastewater			3	4	7	10	10	14	9	-	9
4210	34	Boston Harbor Reserve			-	-	-	-	-	-	-	-	-
4300	34	Tamoshan/Beverly Beach Sewer			1	1	2	3	3	4	3	-	3
4340	34	Grand Mound Wastewater			4	6	9	13	13	19	179	-	179
4350	34	Grand Mound Water			2	3	5	7	7	10	100	-	100
4380	04	Olympic View Debt Service			-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer			-	1	1	2	1	3	2	-	2
4410	34	Olympic View Sewer			-	-	-	1	-	1	1	-	1
4420	34	Tamoshan Reserve			-	-	-	-	-	-	-	-	-
4440	34	Grand Mound Wastewater			-	-	-	-	-	-	-	-	-
4450	34	Grand Mound Water Cap			-	-	-	-	-	-	-	-	-
4460	04	Tamoshan Beverly Beach Debt			-	-	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service			-	-	-	-	-	-	-	-	-
4510	04/40	Community Loan Repayment #1			-	-	-	-	-	-	-	-	-
5030	22	Unemployment Compensation			1	1	2	2	3	3	-	-	-
5050	22	Insurance Risk			4	5	9	13	13	18	-	-	-
5060	22	Benefits Administration			3	5	8	11	11	16	-	-	-
5210	25	Central Services/Facilities			39	55	90	127	129	182	-	-	-
5250	38	Information Technology			50	71	117	165	167	236	-	-	-
5220	25	Central Services Reserve			-	-	-	-	-	-	-	-	-
5230	25	CS Facilities Engineering			6	8	14	20	20	28	-	-	-
5240	25	System Reserve			1	2	3	4	4	6	-	-	-
5410	25/04	E.R.&R. Maintenance			17	25	40	57	57	82	-	-	-
5420	25	E.R.&R. Replacement			-	-	-	-	-	-	-	-	-
6331		Forest Excise			-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust			-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending			-	-	-	-	-	-	-	-	-
6336		Performance Bonds			-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies			-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts			-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts			-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Non-Departmental, Planning & Emergency Services										
Fund No.	Agy. No.	Fund/Agency Name	Law Library		Non-Departmental Support Costs						Planning & Emergency Services		
			Federal Plan	Full Cost	Pers Serv/Code Updat		GF Interfunds		Total		Planning Full	Emg Svcs Full	Plan/Emg Serv Full
					Federal	Full	Federal	Full	Federal	Full			
6420-29,F-P		PUD #1			-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks			-	-	-	-	-	-	-	-	-
6440-49,A-J		Housing Authority			-	-	-	-	-	-	-	-	-
6450		Intercity Transit			-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library			-	-	-	-	-	-	-	-	-
6471		ORCAA			-	-	-	-	-	-	-	-	-
6480		Conservation District			-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning			-	-	-	-	-	-	-	-	-
6500-06		ESD #113			-	-	-	-	-	-	-	-	-
6500-6620		School Districts			-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts			-	-	-	-	-	-	-	-	-
6780,67A		West Thurston Fire			-	-	-	-	-	-	-	-	-
67B		SE Thurston Regional Fire			-	-	-	-	-	-	-	-	-
6802-07		Port of Olympia			-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns			-	-	-	-	-	-	-	-	-
6910-11		CapCom			-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau			-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District			-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center			-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging			-	-	-	-	-	-	-	-	-
6960		Thurston Mason BHO			-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool			-	-	-	-	-	-	-	-	-
6980		LOTT			-	-	-	-	-	-	-	-	-
Total			\$ 2,373	\$ 2,642	\$ 1,380	\$ 1,955	\$ 3,195	\$ 4,523	\$ 4,575	\$ 6,478	\$ 2,152	\$ -	\$ 2,152
General Fund			2,373	2,642	799	1,131	1,851	2,619	2,650	3,750	389	-	389
Special Revenue Funds			-	-	312	441	719	1,019	1,031	1,460	481	-	481
Debt Service Funds			-	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds			-	-	14	20	33	47	47	67	106	-	106
Enterprise Funds			-	-	134	191	309	439	443	630	1,176	-	1,176
Internal Service Funds			-	-	121	172	283	399	404	571	-	-	-
Agency Funds			-	-	-	-	-	-	-	-	-	-	-
Allocated Cost By Fund Group			\$ 2,373	\$ 2,642	\$ 1,380	\$ 1,955	\$ 3,195	\$ 4,523	\$ 4,575	\$ 6,478	\$ 2,152	\$ -	\$ 2,152

Re-Allocated Costs			Non-Dep, Plan & Emerg Serv			PAO		State Auditor		Treasurer			
Fund No.	Agy. No.	Fund/Agency Name	Association Dues	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Bud & Acctg		Internal Auditing	
			Full							Federal	Full	Federal	Full
0010	23	Non-Departmental	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ 10	\$ 24	\$ 156	\$ 199	\$ -	\$ -
0010	03	Commissioners	16	71	125	17,414	21,441	10	22	116	148	-	-
0010	22	Human Resources	12	51	91	5,272	6,491	7	16	91	117	-	-
0010/02	A200	Auditor	23	103	184	5,934	7,306	16	37	200	256	-	-
0010/02	A280	Auditor - Financial Services	14	62	109	103	126	8	18	97	125	-	-
0010	01	Assessor	30	132	232	2,490	3,066	17	38	204	262	-	-
0010	04	Treasurer	8	37	65	1,213	1,493	5	11	61	78	-	-
0010	05	Clerk	31	137	240	787	969	14	33	177	226	-	-
0010	07	District Court	30	133	233	518	638	15	35	186	239	-	-
0010	06	Superior Court	38	168	299	3,880	4,777	24	55	294	377	-	-
0010	24	Public Defense	34	152	275	1,849	2,276	27	62	328	421	-	-
0010	08	Juvenile Probation	54	238	420	1,708	2,103	29	66	368	471	-	-
0010	09	Prosecuting Attorney	61	268	477	7,103	8,746	38	87	462	591	-	-
0010	10	Sheriff	100	444	801	8,385	10,324	75	172	910	1,165	-	-
0010	11	Corrections	113	501	904	6,795	8,367	84	192	1,024	1,311	-	-
0010	12	Coroner	7	29	52	426	524	5	11	58	74	-	-
0010	27	WSU Extension	2	9	17	133	164	2	4	25	32	-	-
0010	29	Emergency Management	7	31	57	1,135	1,398	6	14	77	99	-	-
0010	36	Planning	14	64	111	-	-	7	16	116	148	-	-
0010	37	Pre-Trial Services	5	20	36	697	858	2	5	31	39	-	-
0010	90	State Examiner	-	-	-	-	-	1	1	6	8	-	-
1010	04	Treasurer's M & O	1	6	10	-	-	1	2	-	-	-	-
1020	05	Family Court - Clerk	4	16	27	-	-	1	2	18	24	-	-
1030	27	Fair	2	10	16	218	268	2	5	29	37	-	-
1040	06	Law Library	-	-	-	-	-	-	-	5	6	-	-
1050	02	Auditor - M & O	-	-	-	-	-	1	1	13	16	-	-
1080	06	Family Court - Superior Court	-	-	-	-	-	-	-	3	3	-	-
1090	02	Auditor - Election Reserve	-	-	-	-	-	-	-	4	5	-	-
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	-	1	3	16	21	-	-
1110	09	Victim Advocate Program	4	20	31	-	-	2	6	33	42	-	-
1120	04	Investment Administration	2	9	15	-	-	1	3	-	-	-	-
1140	29	Emergency Management Council	-	-	-	-	-	-	-	1	2	-	-
1160	01	REET Technology - Assessor	-	-	-	-	-	-	1	3	4	-	-
1160	04	REET Technology	-	-	-	-	-	-	-	-	1	-	-
1170	03	Trial Court Improvement	-	-	-	-	-	-	-	5	6	-	-
1180	40	Treatment Sales Tax	2	8	14	713	878	9	20	45	58	-	-
1190	34	County Roads	105	467	953	11,001	13,545	102	232	1,355	1,735	-	-
1190	34	Parks	5	20	34	308	379	4	10	105	134	-	-
1200	40	Veterans	1	4	7	41	51	1	2	15	19	-	-

Re-Allocated Costs			Non-Dep, Plan & Emerg Serv			PAO		State Auditor		Treasurer			
Fund No.	Agy. No.	Fund/Agency Name	Association Dues	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Bud & Acctg		Internal Auditing	
			Full							Federal	Full	Federal	Full
1280/90	29	Medic One & Reserve	9	39	64	1,169	1,439	29	66	377	483	-	-
1300	03	Stadium/Convention/Art Center	-	-	-	-	-	-	-	2	3	-	-
1350	34	Noxious Weed	3	12	20	-	-	2	5	30	39	-	-
1360	04	Tax Refunds	-	-	-	-	-	-	-	-	-	-	-
1380	03	Conservation Futures	-	-	-	-	-	-	1	51	65	-	-
1400	41	Housing & Community Renewal	4	19	31	722	889	26	58	315	403	-	-
1440	10	Sheriff's Special Programs	-	-	-	-	-	-	1	5	6	-	-
1450	11	Prisoner's Concession	-	1	1	-	-	1	2	17	21	-	-
1470	09	Interlocal Drug Enforcement	2	7	12	-	-	-	-	2	3	-	-
1470	10	Interlocal Drug Enforcement	1	3	5	-	-	-	1	6	7	-	-
1490	40	PHSS Technology	-	-	-	-	-	-	-	2	2	-	-
1500	40	Public Health	78	344	858	4,734	5,829	41	92	517	662	-	-
1500	41	Social Services	6	26	43	621	764	25	58	303	388	-	-
1550	02	Communications - 911 Excise Tax	-	-	-	-	-	35	79	434	556	-	-
1600	34	Transportation Benefits-District	-	-	-	72	88	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	-	-	-	357	439	1	3	15	19	-	-
1720	34	Long Lake - LMD	1	4	7	-	-	-	1	13	16	-	-
1740	34	Lake Lawrence - LMD	-	2	3	-	-	-	-	5	7	-	-
1780	27	WRIA Water & Waste	-	-	-	308	379	-	-	1	1	-	-
1900	09	Anti-Profitteering	-	-	-	-	-	-	-	1	1	-	-
1910	05	Clerk's Collection	3	14	23	-	-	1	2	16	20	-	-
1920	03	Tourism Promotion Area	-	-	-	-	-	4	8	47	60	-	-
1930	03	Historic Preservation	-	-	-	205	253	-	-	2	2	-	-
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	-	-	1	4	5	-	-
2260	03/04	GO Bonds 2010	-	-	-	-	-	-	1	5	6	-	-
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	-	-	-	2	3	-	-
2280	04	Rid # 2	-	-	-	-	-	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	-	-	1	4	5	-	-
2300	03/04	Corrections Flex Unit	-	-	-	-	-	-	-	2	3	-	-
3010	34	Roads Construction In Progress	11	47	184	5	6	36	82	567	725	-	-
3080	03	Jail Capital Projects	-	-	-	-	-	1	2	14	18	-	-
3160	03	Real Estate Excise Tax	-	-	-	-	-	4	8	36	46	-	-
3170	03	2010 Debt Holding	-	-	-	-	-	-	-	-	-	-	-
3190	34	Transportation Impact Fees	-	-	-	-	-	-	-	2	3	-	-
3200	34	Parks Impact Fees	-	-	-	-	-	-	-	2	2	-	-
3210	03	Real Estate Excise Tax 2	-	-	-	-	-	1	2	17	22	-	-

Re-Allocated Costs			Non-Dep, Plan & Emerg Serv			PAO		State Auditor		Treasurer			
Fund No.	Agy. No.	Fund/Agency Name	Association Dues	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Bud & Acctg		Internal Auditing	
			Full							Federal	Full	Federal	Full
4030	34	Solid Waste - M & O	33	145	532	33	41	85	194	1,230	1,575	-	-
4040	34	Solid Waste - Res. For Closure	3	13	22	-	-	2	4	100	128	-	-
4050	34	Solid Waste Reserve	-	-	-	-	-	-	-	5	6	-	-
4060	27	Storm & Surface Water Utility	8	36	58	805	991	4	10	87	111	-	-
4060	34	Storm & Surface Water Utility	15	67	404	-	-	13	30	198	254	-	-
4070	34	Storm & Surface Water Capital	1	6	10	205	253	1	2	94	121	-	-
4124	27	Land Use & Permitting	32	142	527	18,463	22,732	18	41	234	299	-	-
4200	34	Boston Harbor Water/Wastewater	2	10	25	92	114	2	4	21	27	-	-
4210	34	Boston Harbor Reserve	-	-	-	-	-	-	-	9	12	-	-
4300	34	Tamoshan/Beverly Beach Sewer	1	3	8	-	-	1	1	8	10	-	-
4340	34	Grand Mound Wastewater	3	13	201	326	401	3	7	42	54	-	-
4350	34	Grand Mound Water	2	7	112	259	319	2	4	25	32	-	-
4380	04	Olympic View Debt Service	-	-	-	-	-	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	-	1	5	-	-	-	1	5	7	-	-
4410	34	Olympic View Sewer	-	-	2	-	-	-	-	2	3	-	-
4420	34	Tamoshan Reserve	-	-	-	-	-	-	-	3	4	-	-
4440	34	Grand Mound Wastewater	-	-	-	-	-	-	1	11	14	-	-
4450	34	Grand Mound Water Cap	-	-	-	-	-	-	-	49	63	-	-
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	-	-	-	1	-	-
4510	04/40	Community Loan Repayment #1	-	-	-	-	-	-	-	7	9	-	-
5030	22	Unemployment Compensation	1	3	4	-	-	1	3	21	27	-	-
5050	22	Insurance Risk	3	13	21	472	581	9	21	145	185	-	-
5060	22	Benefits Administration	3	11	19	156	193	1	3	17	21	-	-
5210	25	Central Services/Facilities	29	129	211	2,372	2,920	34	78	438	561	-	-
5250	38	Information Technology	38	167	274	-	-	18	41	248	318	-	-
5220	25	Central Services Reserve	-	-	-	-	-	7	15	233	298	-	-
5230	25	CS Facilities Engineering	4	20	32	-	-	1	3	27	34	-	-
5240	25	System Reserve	1	4	7	-	-	1	2	25	32	-	-
5410	25/04	E.R.&R. Maintenance	13	57	95	108	133	16	37	234	300	-	-
5420	25	E.R.&R. Replacement	-	-	-	-	-	-	1	218	279	-	-
6331		Forest Excise	-	-	-	-	-	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-	-	-	-	-	-
6338-9,A-D		State Agencies	-	-	-	-	-	-	-	-	-	-	-
6350-54		Drainage Districts	-	-	-	-	-	-	-	-	-	-	-
6410-11		Cemetery Districts	-	-	-	-	-	-	-	-	-	-	-

Re-Allocated Costs			Non-Dep, Plan & Emerg Serv			PAO		State Auditor		Treasurer			
Fund No.	Agy. No.	Fund/Agency Name	Association Dues	Federal Plan	Full Cost	Federal Plan	Full Cost	Federal Plan	Full Cost	Bud & Acctg		Internal Auditing	
			Full							Federal	Full	Federal	Full
6420-29,F-P		PUD #1	-	-	-	-	-	-	-	-	-	-	-
6431		Tanglewilde Parks	-	-	-	-	-	-	-	-	-	-	-
6440-49,A-J		Housing Authority	-	-	-	-	-	-	-	-	-	-	-
6450		Intercity Transit	-	-	-	-	-	-	-	-	-	-	-
6460-64		Timberland Regional Library	-	-	-	-	-	-	-	-	-	-	-
6471		ORCAA	-	-	-	-	-	-	1	-	-	-	-
6480		Conservation District	-	-	-	-	-	-	-	-	-	-	-
6490		Thurston Regional Planning	-	-	-	-	-	1	1	-	-	-	-
6500-06		ESD #113	-	-	-	-	-	-	-	-	-	-	-
6500-6620		School Districts	-	-	-	-	-	-	-	-	-	-	-
6630-6777		Fire Districts	-	-	-	-	-	-	-	-	-	-	-
6780,67A		West Thurston Fire	-	-	-	-	-	-	-	-	-	-	-
67B		SE Thurston Regional Fire	-	-	-	-	-	-	-	-	-	-	-
6802-07		Port of Olympia	-	-	-	-	-	-	-	-	-	-	-
6810-70		Cities & Towns	-	-	-	-	-	-	-	-	-	-	-
6910-11		CapCom	-	-	-	-	-	-	-	-	-	-	-
6920		Visitor & Convention's Bureau	-	-	-	-	-	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	-	-	-	-	-	-	-	-	-	-
6940		Dispute Resolution Center	-	-	-	-	-	-	-	-	-	-	-
6950		Area Agency On Aging	-	-	-	-	-	2	3	-	-	-	-
6960		Thurston Mason BHO	-	-	-	-	-	-	-	-	-	-	-
6970		Wash State Trans Insur Pool	-	-	-	-	-	-	-	-	-	-	-
6980		LOTT	-	-	-	-	-	-	-	-	-	-	-
Total			\$ 1,035	\$ 4,575	\$ 9,665	\$ 109,607	\$ 134,952	\$ 956	\$ 2,188	\$ 13,189	\$ 16,886	\$ -	\$ -
General Fund													
			599	2,650	4,738	65,842	81,067	402	919	4,987	6,386	-	-
Special Revenue Funds													
			233	1,031	2,174	20,469	25,201	290	664	3,811	4,877	-	-
Debt Service Funds													
			-	-	-	-	-	-	3	17	22	-	-
Capital Projects Funds													
			11	47	184	5	6	42	94	638	816	-	-
Enterprise Funds													
			100	443	1,906	20,183	24,851	131	299	2,130	2,730	-	-
Internal Service Funds													
			92	404	663	3,108	3,827	88	204	1,606	2,055	-	-
Agency Funds													
			-	-	-	-	-	3	5	-	-	-	-
Allocated Cost By Fund Group			\$ 1,035	\$ 4,575	\$ 9,665	\$ 109,607	\$ 134,952	\$ 956	\$ 2,188	\$ 13,189	\$ 16,886	\$ -	\$ -

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		Federal Plan	Full Cost
					Federal	Full		
0010	23	Non-Departmental	\$ 5	\$ 90	\$ 21	\$ 26	\$ 177	\$ 320
0010	03	Commissioners	-	83	19	24	135	255
0010	22	Human Resources	-	62	14	18	105	197
0010/02	A200	Auditor	124	139	32	40	232	559
0010/02	A280	Auditor - Financial Services	60	70	16	20	113	275
0010	01	Assessor	-	144	33	42	237	448
0010	04	Treasurer	-	42	10	12	71	132
0010	05	Clerk	40	125	28	36	205	427
0010	07	District Court	6	132	30	38	216	415
0010	06	Superior Court	12	207	47	60	341	656
0010	24	Public Defense	7	236	54	69	382	733
0010	08	Juvenile Probation	23	252	57	74	425	820
0010	09	Prosecuting Attorney	12	329	75	96	537	1,028
0010	10	Sheriff	73	652	148	190	1,058	2,080
0010	11	Corrections	93	730	166	213	1,190	2,347
0010	12	Coroner	3	42	9	12	67	131
0010	27	WSU Extension	1	17	4	5	29	55
0010	29	Emergency Management	6	53	12	15	89	173
0010	36	Planning	5	62	14	18	130	233
0010	37	Pre-Trial Services	-	20	4	6	35	65
0010	90	State Examiner	-	4	1	1	7	13
1010	04	Treasurer's M & O	-	-	12	15	12	15
1020	05	Family Court - Clerk	8	-	-	-	18	32
1030	27	Fair	45	-	12	16	41	98
1040	06	Law Library	3	-	2	2	7	11
1050	02	Auditor - M & O	65	-	1	1	14	82
1080	06	Family Court - Superior Court	31	-	2	3	5	37
1090	02	Auditor - Election Reserve	-	-	-	-	4	5
1100	03	Det. Fac. Sales Tax Hold.	-	-	-	-	16	21
1110	09	Victim Advocate Program	7	-	2	3	35	52
1120	04	Investment Administration	-	-	4	5	4	5
1140	29	Emergency Management Council	2	-	1	1	2	5
1160	01	REET Technology - Assessor	-	-	-	-	3	4
1160	04	REET Technology	-	-	-	-	-	1
1170	03	Trial Court Improvement	-	-	1	1	6	7
1180	40	Treatment Sales Tax	-	-	3	4	48	62
1190	34	County Roads	104	1,756	82	105	1,437	3,700
1190	34	Parks	22	-	45	58	150	214
1200	40	Veterans	-	31	6	8	21	58

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		Federal Plan	Full Cost
					Federal	Full		
1280/90	29	Medic One & Reserve	3	920	84	107	461	1,513
1300	03	Stadium/Convention/Art Center	-	-	-	-	2	3
1350	34	Noxious Weed	1	-	8	10	38	50
1360	04	Tax Refunds	-	-	-	-	-	-
1380	03	Conservation Futures	-	116	-	-	51	181
1400	41	Housing & Community Renewal	139	-	22	28	337	570
1440	10	Sheriff's Special Programs	-	-	1	1	6	7
1450	11	Prisoner's Concession	27	-	7	9	24	57
1470	09	Interlocal Drug Enforcement	-	-	-	-	2	3
1470	10	Interlocal Drug Enforcement	1	-	-	-	6	8
1490	40	PHSS Technology	-	-	-	-	2	2
1500	40	Public Health	405	69	50	65	567	1,201
1500	41	Social Services	20	-	-	-	303	408
1550	02	Communications - 911 Excise Tax	-	-	-	-	434	556
1600	34	Transportation Benefits-District	-	-	-	-	-	-
1610	02	Election Stabilization Fund	-	-	-	-	-	-
1620	03	Public, Educational & Govt Access	1	-	-	-	15	20
1720	34	Long Lake - LMD	-	-	2	2	15	18
1740	34	Lake Lawrence - LMD	-	-	1	1	6	8
1780	27	WRIA Water & Waste	-	-	-	-	1	1
1900	09	Anti-Profiteering	-	-	-	-	1	1
1910	05	Clerk's Collection	4	-	-	-	16	24
1920	03	Tourism Promotion Area	-	-	-	-	47	60
1930	03	Historic Preservation	30	-	1	1	3	33
2240	03/04	G.O. Bonds 2007	-	-	-	-	-	-
2250	03/04	G.O. Bonds 2009	-	-	-	-	4	5
2260	03/04	GO Bonds 2010	-	-	-	-	5	6
2261	03/04	GO Bonds 2010 - Sinking Fund	-	-	-	-	-	-
2270	03/04	GO Bonds 2015	-	-	-	-	2	3
2280	04	Rid # 2	-	-	-	-	-	-
2290	03/04	GO Bonds 2016	-	-	-	-	4	5
2300	03/04	Corrections Flex Unit	-	-	-	-	2	3
3010	34	Roads Construction In Progress	11	-	22	28	589	764
3080	03	Jail Capital Projects	-	-	1	1	15	19
3160	03	Real Estate Excise Tax	-	-	-	-	36	46
3170	03	2010 Debt Holding	-	-	-	-	-	-
3190	34	Transportation Impact Fees	36	-	-	-	2	39
3200	34	Parks Impact Fees	24	-	-	-	2	26
3210	03	Real Estate Excise Tax 2	-	-	-	-	17	22

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		Federal Plan	Full Cost
					Federal	Full		
4030	34	Solid Waste - M & O	223	-	71	91	1,301	1,889
4040	34	Solid Waste - Res. For Closure	-	-	13	16	113	144
4050	34	Solid Waste Reserve	-	-	-	-	5	6
4060	27	Storm & Surface Water Utility	3	-	6	8	93	122
4060	34	Storm & Surface Water Utility	-	-	14	18	212	272
4070	34	Storm & Surface Water Capital	-	-	1	2	95	123
4124	27	Land Use & Permitting	317	-	16	21	250	637
4200	34	Boston Harbor Water/Wastewater	149	-	20	26	41	202
4210	34	Boston Harbor Reserve	-	-	1	1	10	13
4300	34	Tamoshan/Beverly Beach Sewer	44	-	15	19	23	73
4340	34	Grand Mound Wastewater	137	-	31	39	73	230
4350	34	Grand Mound Water	143	-	17	22	42	197
4380	04	Olympic View Debt Service	-	-	-	-	-	-
4400	34	Tamoshan Water/Sewer	39	-	12	16	17	62
4410	34	Olympic View Sewer	2	-	8	10	10	15
4420	34	Tamoshan Reserve	-	-	-	-	3	4
4440	34	Grand Mound Wastewater	-	-	1	1	12	15
4450	34	Grand Mound Water Cap	-	-	1	2	50	65
4460	04	Tamoshan Beverly Beach Debt	-	-	-	-	-	-
4480	04/34	Grand Mound Debt Service	-	-	-	-	-	1
4510	04/40	Community Loan Repayment #1	1	-	-	-	7	10
5030	22	Unemployment Compensation	-	-	-	-	21	27
5050	22	Insurance Risk	4	-	5	7	150	196
5060	22	Benefits Administration	-	-	3	4	20	25
5210	25	Central Services/Facilities	12	-	130	167	568	740
5250	38	Information Technology	15	-	95	121	343	454
5220	25	Central Services Reserve	3	-	18	23	251	324
5230	25	CS Facilities Engineering	-	-	3	4	30	38
5240	25	System Reserve	-	-	-	-	25	32
5410	25/04	E.R.&R. Maintenance	19	-	129	165	363	484
5420	25	E.R.&R. Replacement	7	-	4	6	222	292
6331		Forest Excise	-	-	-	-	-	-
6334		Treasurer's Trust	-	-	-	-	-	-
6335		Taxes & Refunds Pending	-	-	-	-	-	-
6336		Performance Bonds	-	-	-	-	-	-
6338-9,A-D		State Agencies	97	7,700	-	-	-	7,797
6350-54		Drainage Districts	-	-	4	5	4	5
6410-11		Cemetery Districts	-	19	28	36	28	55

Re-Allocated Costs			Treasurer					
Fund No.	Agy. No.	Fund/Agency Name	Cash Rec Full	Prop Tax Full	Warrants		Federal Plan	Full Cost
					Federal	Full		
6420-29,F-P		PUD #1	-	24	152	194	152	218
6431		Tanglewilde Parks	-	5	1	2	1	7
6440-49,A-J		Housing Authority	-	-	944	1,209	944	1,209
6450		Intercity Transit	-	-	171	219	171	219
6460-64		Timberland Regional Library	-	1,053	234	300	234	1,353
6471		ORCAA	6	-	29	38	29	44
6480		Conservation District	-	-	-	-	-	-
6490		Thurston Regional Planning	7	-	28	35	28	42
6500-06		ESD #113	-	-	180	230	180	230
6500-6620		School Districts	3	14,111	2,178	2,789	2,178	16,903
6630-6777		Fire Districts	-	2,544	463	593	463	3,137
6780,67A		West Thurston Fire	-	239	96	123	96	362
67B		SE Thurston Regional Fire	-	294	78	100	78	394
6802-07		Port of Olympia	-	534	191	244	191	778
6810-70		Cities & Towns	4	3,226	-	-	-	3,230
6910-11		CapCom	-	-	46	59	46	59
6920		Visitor & Convention's Bureau	-	-	-	-	-	-
6930		Olympia Metropolitan Park District	-	309	-	-	-	309
6940		Dispute Resolution Center	2	-	-	-	-	2
6950		Area Agency On Aging	4	-	95	122	95	126
6960		Thurston Mason BHO	15	-	123	158	123	173
6970		Wash State Trans Insur Pool	-	-	-	-	-	-
6980		LOTT	-	-	254	325	254	325
Total			\$ 2,715	\$ 36,441	\$ 7,075	\$ 9,060	\$ 20,264	\$ 65,102
General Fund			470	3,491	794	1,015	5,781	11,362
Special Revenue Funds			918	2,892	349	446	4,160	9,133
Debt Service Funds			-	-	-	-	17	22
Capital Projects Funds			71	-	23	29	661	916
Enterprise Funds			1,058	-	227	292	2,357	4,080
Internal Service Funds			60	-	387	497	1,993	2,612
Agency Funds			138	30,058	5,295	6,781	5,295	36,977
Allocated Cost By Fund Group			\$ 2,715	\$ 36,441	\$ 7,075	\$ 9,060	\$ 20,264	\$ 65,102

Full Cost Of Services Reports

These tables are full cost fund billing reports for the cost of services provided to each fund from the prior year billable in the subsequent year upon approval by the Board of County Commissioners. Each report contains the following types of information:

- Cost of each service activity provided to that fund in the prior year
- Prior year's cost for each service activity
- Change in service cost from the prior year to the current billing period
- Servicing department or cost center and the provided service
- Method used to compute, allocate and bill an activity's service cost to that fund
- Reasons for any significant billing changes from the prior year

Billable service costs are extracted for each fund and activity from the "Cost Allocation - All Cost Plans" and "Re-Allocated Costs" tables. Allocated costs are billed to a fund if "Billable" is included within the table header. Allocated costs are not billed to a fund if "Allocated" is included within the table header. Allocated costs are not billed to a fund if:

- There is no underlying legal authority
- The amounts are billable to General Fund Departments since all service costs are already paid for and funded by the General Fund

Services by cost center, and their associated total cost, is reported on the left. Current and prior years billable service costs, and the change in those costs, for each fund is reported at table center. The method used to allocate costs based on services received is reported on the right. Notes explain reasons for significant changes in billable costs at table bottom if amounts were billed to these funds in the prior year.

Full Cost of Services By Fund						
Non-Departmental		Fund -		0010	Agy - 23	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 11,564	\$ 8,476	\$ 3,088	Property Tax Levy
BOCC	BOCC	1,147,334	6,778	4,290	2,488	Adjusted Budget & FTEs
	Budget	700,538	8,277	3,668	4,609	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	8,758	6,658	2,100	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	15	51	(36)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	1,280	637	643	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	7,591	7,575	16	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	7,111	5,212	1,899	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	3,064	1,780	1,284	Adjusted Budget
	Cash Receipts	41,701	72	44	28	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	1,384	1,134	250	Property Taxes Levied
	Warrant Processing	139,236	403	224	179	Warrants Processed
Other	Equipment Depreciation	2,261,191	10,894	43,574	(32,680)	Depreciated Cost - GF Only
	External Audit Services	129,647	1,404	953	451	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	24,433	134,149	(109,716)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 93,028	\$ 218,425	\$ (125,397)	
Notes: None						

Full Cost of Services By Fund						
Commissioners		Fund -		0010	Agy - 03	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 10,672	\$ 11,248	\$ (576)	Property Tax Levy
BOCC	BOCC	1,147,334	13,920	14,195	(275)	Adjusted Budget & FTEs
	Budget	700,538	6,146	4,558	1,588	Adjusted Budget
	CAO/ACAO	435,777	6,750	7,144	(394)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	4,321	3,696	625	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	7,952	8,599	(647)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	295	267	28	Accounting Personnel
	Capital Asset Accounting	186,914	75	343	(268)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	1,180	846	334	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	4,407	5,037	(630)	W-2 & FTEs
	Voucher Processing	505,036	2,108	2,065	43	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	5,623	5,523	100	Employee FTEs
	Personnel Benefits & Services	1,119,174	15,120	13,341	1,779	Employee FTEs
	Training	179,274	2,777	2,668	109	Employee FTEs
Non-Depart	Association Dues	97,740	1,514	1,602	(88)	Employee FTEs
	Administrative Support Services	770,358	14,250	12,401	1,849	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	6,509	6,937	(428)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	313,394	278,723	34,671	Direct Charge
Treasurer	Budget & Accounting	259,348	2,275	2,212	63	Adjusted Budget
	Cash Receipts	41,701	7	-	7	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	1,277	1,505	(228)	Property Taxes Levied
	Warrant Processing	139,236	372	297	75	Warrants Processed
Other	Equipment Depreciation	2,261,191	2,595	3,732	(1,137)	Depreciated Cost - GF Only
	External Audit Services	129,647	1,296	1,264	32	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	8,940	7,888	1,052	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 433,775	\$ 396,091	\$ 37,684	
Notes: None						

Full Cost of Services By Fund						
Human Resources		Fund -		0010	Agy - 22	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 7,934	\$ 7,984	\$ (50)	Property Tax Levy
BOCC	BOCC	1,147,334	10,353	10,682	(329)	Adjusted Budget & FTEs
	Budget	700,538	4,847	3,527	1,320	Adjusted Budget
	CAO/ACAO	435,777	4,848	5,284	(436)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	3,104	2,734	370	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	8,532	7,687	845	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	164	89	75	Accounting Personnel
	Capital Asset Accounting	186,914	95	433	(338)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	878	600	278	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	3,129	3,433	(304)	W-2 & FTEs
	Voucher Processing	505,036	4,292	3,757	535	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	4,039	4,086	(47)	Employee FTEs
	Personnel Benefits & Services	1,119,174	10,861	10,123	738	Employee FTEs
	Training	179,274	1,995	1,973	22	Employee FTEs
Non-Depart	Association Dues	97,740	1,088	1,184	(96)	Employee FTEs
	Administrative Support Services	770,358	10,236	9,172	1,064	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	4,838	4,905	(67)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	94,872	63,545	31,327	Direct Charge
Treasurer	Budget & Accounting	259,348	1,795	1,711	84	Adjusted Budget
	Cash Receipts	41,701	2	2	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	950	1,068	(118)	Property Taxes Levied
	Warrant Processing	139,236	277	210	67	Warrants Processed
Other	Equipment Depreciation	2,261,191	4,401	4,452	(51)	Depreciated Cost - GF Only
	External Audit Services	129,647	963	897	66	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	13,855	13,472	383	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 198,348	\$ 163,010	\$ 35,338	
Notes: None						

Full Cost of Services By Fund						
Auditor		Fund -		0010	Agy - A200	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 17,838	\$ 17,568	\$ 270	Property Tax Levy
BOCC	BOCC	1,147,334	21,580	21,661	(81)	Adjusted Budget & FTEs
	Budget	700,538	10,625	7,209	3,416	Adjusted Budget
	CAO/ACAO	435,777	9,784	10,663	(879)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	6,263	5,517	746	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	18,362	12,966	5,396	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	295	446	(151)	Accounting Personnel
	Capital Asset Accounting	186,914	1,125	793	332	Processed Capital Asset Transactions
	Grant Accounting	198,650	604	-	604	Grant Expenditures
	Internal Auditing	118,168	1,974	1,320	654	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	14,965	14,346	619	W-2 & FTEs
	Voucher Processing	505,036	2,286	2,496	(210)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	8,149	8,244	(95)	Employee FTEs
	Personnel Benefits & Services	1,119,174	21,914	20,428	1,486	Employee FTEs
	Training	179,274	4,025	3,981	44	Employee FTEs
Non-Depart	Association Dues	97,740	2,194	2,390	(196)	Employee FTEs
	Administrative Support Services	770,358	20,653	54,574	(33,921)	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	10,899	10,878	21	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	106,787	101,447	5,340	Direct Charge
Treasurer	Budget & Accounting	259,348	3,933	3,498	435	Adjusted Budget
	Cash Receipts	41,701	1,907	1,718	189	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	2,135	2,351	(216)	Property Taxes Levied
	Warrant Processing	139,236	622	463	159	Warrants Processed
Other	Equipment Depreciation	2,261,191	49,866	58,416	(8,550)	Depreciated Cost - GF Only
	External Audit Services	129,647	2,166	1,974	192	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	12,289	11,714	575	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 353,240	\$ 377,061	\$ (23,821)	
Notes: None						

Full Cost of Services By Fund						
Auditor - Financial Services		Fund -		0010	Agy - A280	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 8,929	\$ 9,557	\$ (628)	Property Tax Levy
BOCC	BOCC	1,147,334	11,961	12,371	(410)	Adjusted Budget & FTEs
	Budget	700,538	5,170	3,791	1,379	Adjusted Budget
	CAO/ACAO	435,777	5,871	6,398	(527)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	3,758	3,310	448	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	4,308	7,263	(2,955)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	164	149	15	Accounting Personnel
	Capital Asset Accounting	186,914	286	261	25	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	988	718	270	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	3,594	3,926	(332)	W-2 & FTEs
	Voucher Processing	505,036	4,692	4,827	(135)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	4,890	4,947	(57)	Employee FTEs
	Personnel Benefits & Services	1,119,174	13,148	12,257	891	Employee FTEs
	Training	179,274	2,415	2,388	27	Employee FTEs
Non-Depart	Association Dues	97,740	1,317	1,434	(117)	Employee FTEs
	Administrative Support Services	770,358	12,391	11,106	1,285	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	5,440	5,848	(408)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	1,846	6,532	(4,686)	Direct Charge
Treasurer	Budget & Accounting	259,348	1,914	1,839	75	Adjusted Budget
	Cash Receipts	41,701	929	888	41	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	1,069	1,279	(210)	Property Taxes Levied
	Warrant Processing	139,236	311	252	59	Warrants Processed
Other	Equipment Depreciation	2,261,191	4,103	4,103	-	Depreciated Cost - GF Only
	External Audit Services	129,647	1,084	1,074	10	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	8,169	7,943	226	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 108,747	\$ 114,461	\$ (5,714)	
Notes: None						

Full Cost of Services By Fund						
Assessor		Fund -		0010		Agy - 01
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 18,522	\$ 19,643	\$ (1,121)	Property Tax Levy
BOCC	BOCC	1,147,334	25,382	25,542	(160)	Adjusted Budget & FTEs
	Budget	700,538	10,863	7,813	3,050	Adjusted Budget
	CAO/ACAO	435,777	12,523	13,222	(699)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	8,016	6,841	1,175	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	10,904	10,997	(93)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	393	357	36	Accounting Personnel
	Capital Asset Accounting	186,914	188	370	(182)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	2,050	1,477	573	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	7,966	8,745	(779)	W-2 & FTEs
	Voucher Processing	505,036	1,762	2,230	(468)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	10,432	10,223	209	Employee FTEs
	Personnel Benefits & Services	1,119,174	28,049	25,331	2,718	Employee FTEs
	Training	179,274	5,152	4,937	215	Employee FTEs
Non-Depart	Association Dues	97,740	2,809	2,964	(155)	Employee FTEs
	Administrative Support Services	770,358	26,435	22,952	3,483	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	11,346	12,150	(804)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	44,810	36,652	8,158	Direct Charge
Treasurer	Budget & Accounting	259,348	4,022	3,790	232	Adjusted Budget
	Cash Receipts	41,701	2	2	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	2,216	2,629	(413)	Property Taxes Levied
	Warrant Processing	139,236	646	518	128	Warrants Processed
Other	Equipment Depreciation	2,261,191	3,113	3,574	(461)	Depreciated Cost - GF Only
	External Audit Services	129,647	2,249	2,207	42	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	12,591	12,001	590	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 252,441	\$ 237,167	\$ 15,274	
Notes: None						

Full Cost of Services By Fund						
Treasurer		Fund -		0010		Agy - 04
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 5,430	\$ 5,707	\$ (277)	Property Tax Levy
BOCC	BOCC	1,147,334	7,233	7,452	(219)	Adjusted Budget & FTEs
	Budget	700,538	3,234	2,345	889	Adjusted Budget
	CAO/ACAO	435,777	3,483	3,796	(313)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	2,230	1,964	266	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	4,830	4,308	522	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	65	595	(530)	Accounting Personnel
	Capital Asset Accounting	186,914	86	149	(63)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	601	429	172	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	2,342	2,702	(360)	W-2 & FTEs
	Voucher Processing	505,036	1,675	1,813	(138)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	2,901	2,935	(34)	Employee FTEs
	Personnel Benefits & Services	1,119,174	7,801	6,884	917	Employee FTEs
	Training	179,274	1,433	1,418	15	Employee FTEs
Non-Depart	Association Dues	97,740	781	851	(70)	Employee FTEs
	Administrative Support Services	770,358	7,353	6,589	764	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	3,322	3,469	(147)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	21,828	22,458	(630)	Direct Charge
Treasurer	Budget & Accounting	259,348	1,197	1,138	59	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	649	763	(114)	Property Taxes Levied
	Warrant Processing	139,236	189	150	39	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	659	641	18	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	5,794	5,522	272	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 85,116	\$ 84,078	\$ 1,038	
Notes: None						

Full Cost of Services By Fund						
Clerk		Fund -		0010		Agy - 05
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 15,992	\$ 16,913	\$ (921)	Property Tax Levy
BOCC	BOCC	1,147,334	24,943	25,575	(632)	Adjusted Budget & FTEs
	Budget	700,538	9,384	6,709	2,675	Adjusted Budget
	CAO/ACAO	435,777	13,110	14,288	(1,178)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	8,392	7,393	999	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	12,521	12,384	137	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	1,638	1,489	149	Accounting Personnel
	Capital Asset Accounting	186,914	234	261	(27)	Processed Capital Asset Transactions
	Grant Accounting	198,650	2,550	3,748	(1,198)	Grant Expenditures
	Internal Auditing	118,168	1,769	1,271	498	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	8,874	9,328	(454)	W-2 & FTEs
	Voucher Processing	505,036	5,156	4,469	687	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	10,920	11,048	(128)	Employee FTEs
	Personnel Benefits & Services	1,119,174	29,365	27,374	1,991	Employee FTEs
	Training	179,274	5,393	5,335	58	Employee FTEs
Non-Depart	Association Dues	97,740	2,940	3,202	(262)	Employee FTEs
	Administrative Support Services	770,358	27,674	24,802	2,872	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	9,830	10,426	(596)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	14,167	12,218	1,949	Direct Charge
Treasurer	Budget & Accounting	259,348	3,474	3,255	219	Adjusted Budget
	Cash Receipts	41,701	615	867	(252)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	1,914	2,264	(350)	Property Taxes Levied
	Warrant Processing	139,236	557	446	111	Warrants Processed
Other	Equipment Depreciation	2,261,191	13,575	13,575	-	Depreciated Cost - GF Only
	External Audit Services	129,647	1,942	1,900	42	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	46,501	49,402	(2,901)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 273,430	\$ 269,942	\$ 3,488	
Notes: None						

Full Cost of Services By Fund						
District Court		Fund -		0010	Agy - 07	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 16,904	\$ 17,199	\$ (295)	Property Tax Levy
BOCC	BOCC	1,147,334	24,719	24,848	(129)	Adjusted Budget & FTEs
	Budget	700,538	9,897	7,105	2,792	Adjusted Budget
	CAO/ACAO	435,777	12,621	13,329	(708)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	8,078	6,897	1,181	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	13,772	12,965	807	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	983	744	239	Accounting Personnel
	Capital Asset Accounting	186,914	120	423	(303)	Processed Capital Asset Transactions
	Grant Accounting	198,650	52	-	52	Grant Expenditures
	Internal Auditing	118,168	1,871	1,293	578	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	10,194	11,016	(822)	W-2 & FTEs
	Voucher Processing	505,036	12,143	9,441	2,702	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	10,513	10,305	208	Employee FTEs
	Personnel Benefits & Services	1,119,174	28,268	25,534	2,734	Employee FTEs
	Training	179,274	5,192	4,977	215	Employee FTEs
Non-Depart	Association Dues	97,740	2,831	2,988	(157)	Employee FTEs
	Administrative Support Services	770,358	26,642	23,135	3,507	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	10,298	10,570	(272)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	9,322	10,927	(1,605)	Direct Charge
Treasurer	Budget & Accounting	259,348	3,664	3,448	216	Adjusted Budget
	Cash Receipts	41,701	95	138	(43)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	2,023	2,302	(279)	Property Taxes Levied
	Warrant Processing	139,236	589	454	135	Warrants Processed
Other	Equipment Depreciation	2,261,191	1,841	1,841	-	Depreciated Cost - GF Only
	External Audit Services	129,647	2,053	1,933	120	Adjusted Expend & Direct Charge
	Library Usage	17,880	526	584	(58)	Estimated Library Usage
	Space Usage	1,214,464	124,678	76,438	48,240	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 339,889	\$ 280,834	\$ 59,055	
Notes: None						

Full Cost of Services By Fund						
Superior Court		Fund -		0010	Agy - 06	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 26,580	\$ 27,949	\$ (1,369)	Property Tax Levy
BOCC	BOCC	1,147,334	33,831	33,935	(104)	Adjusted Budget & FTEs
	Budget	700,538	15,645	11,231	4,414	Adjusted Budget
	CAO/ACAO	435,777	15,967	16,762	(795)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	10,221	8,672	1,549	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	21,422	20,164	1,258	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	590	536	54	Accounting Personnel
	Capital Asset Accounting	186,914	436	667	(231)	Processed Capital Asset Transactions
	Grant Accounting	198,650	2,237	3,839	(1,602)	Grant Expenditures
	Internal Auditing	118,168	2,941	2,101	840	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	12,886	12,849	37	W-2 & FTEs
	Voucher Processing	505,036	46,195	40,164	6,031	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	13,300	12,960	340	Employee FTEs
	Personnel Benefits & Services	1,119,174	35,764	32,114	3,650	Employee FTEs
	Training	179,274	6,569	6,259	310	Employee FTEs
Non-Depart	Association Dues	97,740	3,581	3,758	(177)	Employee FTEs
	Administrative Support Services	770,358	33,705	29,095	4,610	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	16,204	17,199	(995)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	69,823	31,611	38,212	Direct Charge
Treasurer	Budget & Accounting	259,348	5,792	5,449	343	Adjusted Budget
	Cash Receipts	41,701	178	144	34	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	3,181	3,741	(560)	Property Taxes Levied
	Warrant Processing	139,236	927	738	189	Warrants Processed
Other	Equipment Depreciation	2,261,191	8,894	9,881	(987)	Depreciated Cost - GF Only
	External Audit Services	129,647	3,227	3,141	86	Adjusted Expend & Direct Charge
	Library Usage	17,880	11,569	12,846	(1,277)	Estimated Library Usage
	Space Usage	1,214,464	110,275	120,164	(9,889)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 511,940	\$ 467,969	\$ 43,971	
Notes: None						

Full Cost of Services By Fund						
Public Defense		Fund -		0010		Agy - 24
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 30,284	\$ 29,774	\$ 510	Property Tax Levy
BOCC	BOCC	1,147,334	33,351	30,522	2,829	Adjusted Budget & FTEs
	Budget	700,538	17,449	12,070	5,379	Adjusted Budget
	CAO/ACAO	435,777	14,480	13,222	1,258	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	9,268	6,841	2,427	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	19,890	20,551	(661)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	918	834	84	Accounting Personnel
	Capital Asset Accounting	186,914	222	346	(124)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	3,351	2,239	1,112	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	9,064	8,214	850	W-2 & FTEs
	Voucher Processing	505,036	37,463	54,777	(17,314)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	12,061	10,223	1,838	Employee FTEs
	Personnel Benefits & Services	1,119,174	32,433	25,331	7,102	Employee FTEs
	Training	179,274	5,957	4,937	1,020	Employee FTEs
Non-Depart	Association Dues	97,740	3,247	2,964	283	Employee FTEs
	Administrative Support Services	770,358	30,565	22,952	7,613	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	18,476	18,451	25	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	33,273	17,016	16,257	Direct Charge
Treasurer	Budget & Accounting	259,348	6,460	5,857	603	Adjusted Budget
	Cash Receipts	41,701	102	49	53	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	3,624	3,985	(361)	Property Taxes Levied
	Warrant Processing	139,236	1,056	786	270	Warrants Processed
Other	Equipment Depreciation	2,261,191	7,929	4,037	3,892	Depreciated Cost - GF Only
	External Audit Services	129,647	3,676	3,345	331	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	44,836	-	44,836	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 379,435	\$ 299,323	\$ 80,112	
Notes: None						

Full Cost of Services By Fund						
Juvenile Probation		Fund -		0010	Agy - 08	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 32,381	\$ 34,193	\$ (1,812)	Property Tax Levy
BOCC	BOCC	1,147,334	45,887	47,169	(1,282)	Adjusted Budget & FTEs
	Budget	700,538	19,545	14,086	5,459	Adjusted Budget
	CAO/ACAO	435,777	22,698	24,738	(2,040)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	14,530	12,799	1,731	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	23,809	23,718	91	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	950	864	86	Accounting Personnel
	Capital Asset Accounting	186,914	1,952	2,379	(427)	Processed Capital Asset Transactions
	Grant Accounting	198,650	10,203	8,333	1,870	Grant Expenditures
	Internal Auditing	118,168	3,583	2,570	1,013	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	15,491	16,792	(1,301)	W-2 & FTEs
	Voucher Processing	505,036	5,320	5,388	(68)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	18,907	19,127	(220)	Employee FTEs
	Personnel Benefits & Services	1,119,174	50,841	47,394	3,447	Employee FTEs
	Training	179,274	9,338	9,237	101	Employee FTEs
Non-Depart	Association Dues	97,740	5,091	5,545	(454)	Employee FTEs
	Administrative Support Services	770,358	47,914	42,941	4,973	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	19,817	21,140	(1,323)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	30,735	12,016	18,719	Direct Charge
Treasurer	Budget & Accounting	259,348	7,236	6,835	401	Adjusted Budget
	Cash Receipts	41,701	352	375	(23)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	3,875	4,576	(701)	Property Taxes Levied
	Warrant Processing	139,236	1,130	902	228	Warrants Processed
Other	Equipment Depreciation	2,261,191	565,219	690,198	(124,979)	Depreciated Cost - GF Only
	External Audit Services	129,647	3,931	3,842	89	Adjusted Expend & Direct Charge
	Library Usage	17,880	526	584	(58)	Estimated Library Usage
	Space Usage	1,214,464	421,816	418,984	2,832	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,383,077	\$ 1,476,725	\$ (93,648)	
Notes: None						

Full Cost of Services By Fund						
Prosecuting Attorney		Fund - 0010		Agy - 09		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 42,288	\$ 44,254	\$ (1,966)	Property Tax Levy
BOCC	BOCC	1,147,334	53,682	52,992	690	Adjusted Budget & FTEs
	Budget	700,538	24,529	17,322	7,207	Adjusted Budget
	CAO/ACAO	435,777	25,520	26,380	(860)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	16,335	13,649	2,686	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	28,250	28,911	(661)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	458	417	41	Accounting Personnel
	Capital Asset Accounting	186,914	976	1,570	(594)	Processed Capital Asset Transactions
	Grant Accounting	198,650	10,783	6,734	4,049	Grant Expenditures
	Internal Auditing	118,168	4,680	3,327	1,353	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	16,898	17,575	(677)	W-2 & FTEs
	Voucher Processing	505,036	9,482	9,388	94	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	21,258	20,397	861	Employee FTEs
	Personnel Benefits & Services	1,119,174	57,160	50,540	6,620	Employee FTEs
	Training	179,274	10,499	9,850	649	Employee FTEs
Non-Depart	Association Dues	97,740	5,724	5,913	(189)	Employee FTEs
	Administrative Support Services	770,358	53,869	45,792	8,077	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	25,879	27,297	(1,418)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	127,831	158,397	(30,566)	Direct Charge
Treasurer	Budget & Accounting	259,348	9,081	8,405	676	Adjusted Budget
	Cash Receipts	41,701	191	194	(3)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	5,060	5,923	(863)	Property Taxes Levied
	Warrant Processing	139,236	1,475	1,168	307	Warrants Processed
Other	Equipment Depreciation	2,261,191	116,529	117,625	(1,096)	Depreciated Cost - GF Only
	External Audit Services	129,647	5,134	4,973	161	Adjusted Expend & Direct Charge
	Library Usage	17,880	5,259	5,839	(580)	Estimated Library Usage
	Space Usage	1,214,464	71,220	119,482	(48,262)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 750,050	\$ 804,314	\$ (54,264)	
Notes: None						

Full Cost of Services By Fund						
Sheriff		Fund -		0010	Agy - 10	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 83,693	\$ 87,849	\$ (4,156)	Property Tax Levy
BOCC	BOCC	1,147,334	95,255	96,662	(1,407)	Adjusted Budget & FTEs
	Budget	700,538	48,350	34,344	14,006	Adjusted Budget
	CAO/ACAO	435,777	42,282	45,529	(3,247)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	27,065	23,558	3,507	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	62,148	59,183	2,965	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	1,966	1,787	179	Accounting Personnel
	Capital Asset Accounting	186,914	2,480	3,422	(942)	Processed Capital Asset Transactions
	Grant Accounting	198,650	452	2,925	(2,473)	Grant Expenditures
	Internal Auditing	118,168	9,260	6,605	2,655	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	27,576	28,912	(1,336)	W-2 & FTEs
	Voucher Processing	505,036	18,516	18,760	(244)	Processed Invoice Line Items
Human Resources	Civil Service	143,118	68,079	66,333	1,746	Direct Charge
	Labor Relations	362,982	35,219	35,204	15	Employee FTEs
	Personnel Benefits & Services	976,056	94,704	87,230	7,474	Employee FTEs
	Training	179,274	17,394	17,001	393	Employee FTEs
Non-Depart	Association Dues	97,740	9,483	10,207	(724)	Employee FTEs
	Administrative Support Services	770,358	247,522	238,485	9,037	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	51,155	54,285	(3,130)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	150,905	116,326	34,579	Direct Charge
Treasurer	Budget & Accounting	259,348	17,900	16,665	1,235	Adjusted Budget
	Cash Receipts	41,701	1,115	1,144	(29)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	10,015	11,757	(1,742)	Property Taxes Levied
	Warrant Processing	139,236	2,918	2,318	600	Warrants Processed
Other	Equipment Depreciation	2,261,191	54,806	41,703	13,103	Depreciated Cost - GF Only
	External Audit Services	129,647	10,161	9,871	290	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	168,165	101,434	66,731	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,358,584	\$ 1,219,499	\$ 139,085	
Notes: None						

Full Cost of Services By Fund						
Corrections		Fund -		0010		Agy - 11
Cost Centers	Services	2020		2019	Change	Note
		Cost	Allocated		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 93,699	\$ 97,836	\$ (4,137)	Property Tax Levy
BOCC	BOCC	1,147,334	107,401	108,648	(1,247)	Adjusted Budget & FTEs
	Budget	700,538	54,399	38,144	16,255	Adjusted Budget
	CAO/ACAO	435,777	47,745	51,607	(3,862)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	30,561	26,702	3,859	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	62,422	59,892	2,530	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	655	595	60	Accounting Personnel
	Capital Asset Accounting	186,914	6,034	7,458	(1,424)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	10,368	7,355	3,013	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	31,124	31,238	(114)	W-2 & FTEs
	Voucher Processing	505,036	17,246	16,799	447	Processed Invoice Line Items
Human Resources	Civil Service	143,118	75,039	73,324	1,715	Direct Charge
	Labor Relations	362,982	39,770	39,903	(133)	Employee FTEs
	Personnel Benefits & Services	976,056	106,940	98,874	8,066	Employee FTEs
	Training	179,274	19,642	19,271	371	Employee FTEs
Non-Depart	Association Dues	97,740	10,708	11,569	(861)	Employee FTEs
	Administrative Support Services	770,358	100,784	89,581	11,203	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	57,217	60,443	(3,226)	Actual Effort & Expected Benefit
	Emergency Management	805,319	-	-	-	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	122,293	101,649	20,644	Direct Charge
Treasurer	Budget & Accounting	259,348	20,139	18,508	1,631	Adjusted Budget
	Cash Receipts	41,701	1,424	1,065	359	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	11,212	13,095	(1,883)	Property Taxes Levied
	Warrant Processing	139,236	3,268	2,581	687	Warrants Processed
Other	Equipment Depreciation	2,261,191	1,271,060	1,282,914	(11,854)	Depreciated Cost - GF Only
	External Audit Services	129,647	11,375	10,993	382	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	61,264	1,317,496	(1,256,232)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,373,789	\$ 3,587,540	\$ (1,213,751)	
Notes: None						

Full Cost of Services By Fund						
Coroner		Fund -		0010	Agy - 12	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 5,351	\$ 5,430	\$ (79)	Property Tax Levy
BOCC	BOCC	1,147,334	6,129	5,929	200	Adjusted Budget & FTEs
	Budget	700,538	3,081	2,128	953	Adjusted Budget
	CAO/ACAO	435,777	2,740	2,773	(33)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	1,753	1,434	319	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	4,816	4,372	444	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	65	74	(9)	Accounting Personnel
	Capital Asset Accounting	186,914	425	407	18	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	592	408	184	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,976	2,134	(158)	W-2 & FTEs
	Voucher Processing	505,036	3,247	1,571	1,676	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	2,282	2,144	138	Employee FTEs
	Personnel Benefits & Services	1,119,174	6,136	5,312	824	Employee FTEs
	Training	179,274	1,127	1,035	92	Employee FTEs
Non-Depart	Association Dues	97,740	615	622	(7)	Employee FTEs
	Administrative Support Services	770,358	5,782	4,812	970	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	3,322	3,325	(3)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	7,661	18,386	(10,725)	Direct Charge
Treasurer	Budget & Accounting	259,348	1,140	1,033	107	Adjusted Budget
	Cash Receipts	41,701	45	32	13	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	640	727	(87)	Property Taxes Levied
	Warrant Processing	139,236	186	144	42	Warrants Processed
Other	Equipment Depreciation	2,261,191	41,953	44,719	(2,766)	Depreciated Cost - GF Only
	External Audit Services	129,647	649	611	38	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 101,713	\$ 109,562	\$ (7,849)	
Notes: None						

Full Cost of Services By Fund						
WSU Extension		Fund -		0010	Agy - 27	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 2,120	\$ 2,329	\$ (209)	Property Tax Levy
BOCC	BOCC	1,147,334	2,234	2,284	(50)	Adjusted Budget & FTEs
	Budget	700,538	1,345	957	388	Adjusted Budget
	CAO/ACAO	435,777	861	938	(77)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	551	486	65	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,141	2,784	357	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	46	89	(43)	Accounting Personnel
	Capital Asset Accounting	186,914	206	22	184	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	234	175	59	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	806	645	161	W-2 & FTEs
	Voucher Processing	505,036	1,762	2,438	(676)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	717	726	(9)	Employee FTEs
	Personnel Benefits & Services	1,119,174	1,928	1,799	129	Employee FTEs
	Training	179,274	354	351	3	Employee FTEs
Non-Depart	Association Dues	97,740	193	210	(17)	Employee FTEs
	Administrative Support Services	770,358	1,818	1,628	190	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	1,360	1,416	(56)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	2,400	79,634	(77,234)	Direct Charge
Treasurer	Budget & Accounting	259,348	497	464	33	Adjusted Budget
	Cash Receipts	41,701	16	39	(23)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	254	312	(58)	Property Taxes Levied
	Warrant Processing	139,236	74	61	13	Warrants Processed
Other	Equipment Depreciation	2,261,191	2,154	2,515	(361)	Depreciated Cost - GF Only
	External Audit Services	129,647	257	262	(5)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 25,328	\$ 102,564	\$ (77,236)	
Notes: None						

Full Cost of Services By Fund						
Emergency Management		Fund - 0010		Agy - 29		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 6,763	\$ 6,480	\$ 283	Property Tax Levy
BOCC	BOCC	1,147,334	7,252	6,812	440	Adjusted Budget & FTEs
	Budget	700,538	4,106	2,634	1,472	Adjusted Budget
	CAO/ACAO	435,777	2,955	3,007	(52)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	1,891	1,555	336	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	7,346	6,856	490	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	1,147	744	403	Accounting Personnel
	Capital Asset Accounting	186,914	2,777	1,071	1,706	Processed Capital Asset Transactions
	Grant Accounting	198,650	4,688	2,711	1,977	Grant Expenditures
	Internal Auditing	118,168	748	487	261	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,754	1,790	(36)	W-2 & FTEs
	Voucher Processing	505,036	3,541	4,374	(833)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	2,461	2,325	136	Employee FTEs
	Personnel Benefits & Services	1,119,174	6,617	5,761	856	Employee FTEs
	Training	179,274	1,216	1,123	93	Employee FTEs
Non-Depart	Association Dues	97,740	663	674	(11)	Employee FTEs
	Administrative Support Services	770,358	6,237	5,220	1,017	FTEs, Allocated Cost & Direct Charge
Planning	Planning & Emergency Services	2,360,884	15,558	17,001	(1,443)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	20,434	2,613	17,821	Direct Charge
Treasurer	Budget & Accounting	259,348	1,520	1,278	242	Adjusted Budget
	Cash Receipts	41,701	88	78	10	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	810	867	(57)	Property Taxes Levied
	Warrant Processing	139,236	236	171	65	Warrants Processed
Other	Equipment Depreciation	2,261,191	102,259	104,065	(1,806)	Depreciated Cost - GF Only
	External Audit Services	129,647	821	729	92	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 203,888	\$ 180,426	\$ 23,462	
Notes: None						

Full Cost of Services By Fund						
Planning		Fund -		0010	Agy - 36	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 7,959	\$ 9,735	\$ (1,776)	Property Tax Levy
BOCC	BOCC	1,147,334	13,033	14,637	(1,604)	Adjusted Budget & FTEs
	Budget	700,538	6,151	6,171	(20)	Adjusted Budget
	CAO/ACAO	435,777	6,074	5,979	95	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	3,888	3,094	794	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	11,244	11,508	(264)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	255	387	(132)	Accounting Personnel
	Capital Asset Accounting	186,914	42	50	(8)	Processed Capital Asset Transactions
	Grant Accounting	198,650	3,433	3,758	(325)	Grant Expenditures
	Internal Auditing	118,168	881	732	149	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	3,767	3,568	199	W-2 & FTEs
	Voucher Processing	505,036	2,108	1,631	477	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	5,060	4,624	436	Employee FTEs
	Personnel Benefits & Services	1,119,174	13,605	11,457	2,148	Employee FTEs
	Training	179,274	2,499	2,233	266	Employee FTEs
Non-Depart	Association Dues	97,740	1,362	1,340	22	Employee FTEs
	Administrative Support Services	770,358	12,821	10,380	2,441	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	4,838	5,993	(1,155)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	13,709	(13,709)	Direct Charge
Treasurer	Budget & Accounting	259,348	2,277	2,994	(717)	Adjusted Budget
	Cash Receipts	41,701	80	65	15	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	952	1,303	(351)	Property Taxes Levied
	Warrant Processing	139,236	277	257	20	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	1,477	(1,477)	Depreciated Cost - GF Only
	External Audit Services	129,647	966	1,094	(128)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	4,407	4,201	206	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 107,979	\$ 122,377	\$ (14,398)	
Notes: None						

Full Cost of Services By Fund						
Pre-Trial Services		Fund -		0010	Agy - 37	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 2,526	\$ 2,580	\$ (54)	Property Tax Levy
BOCC	BOCC	1,147,334	3,907	3,919	(12)	Adjusted Budget & FTEs
	Budget	700,538	1,626	1,088	538	Adjusted Budget
	CAO/ACAO	435,777	1,957	2,132	(175)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	1,253	1,104	149	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,711	2,254	457	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	33	30	3	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	280	194	86	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,298	1,274	24	W-2 & FTEs
	Voucher Processing	505,036	553	555	(2)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,630	1,649	(19)	Employee FTEs
	Personnel Benefits & Services	1,119,174	4,382	4,085	297	Employee FTEs
	Training	179,274	805	796	9	Employee FTEs
Non-Depart	Association Dues	97,740	439	478	(39)	Employee FTEs
	Administrative Support Services	770,358	4,130	3,702	428	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	1,515	1,580	(65)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	12,543	5,403	7,140	Direct Charge
Treasurer	Budget & Accounting	259,348	602	528	74	Adjusted Budget
	Cash Receipts	41,701	2	-	2	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	303	345	(42)	Property Taxes Levied
	Warrant Processing	139,236	88	68	20	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	306	290	16	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	695	955	(260)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 43,584	\$ 35,009	\$ 8,575	
Notes: None						

Full Cost of Services By Fund						
State Examiner		Fund -		0010	Agy - 90	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 566	\$ 599	\$ (33)	Property Tax Levy
BOCC	BOCC	1,147,334	274	292	(18)	Adjusted Budget & FTEs
	Budget	700,538	335	250	85	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	288	310	(22)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	63	46	17	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	78	60	18	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	310	328	(18)	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	124	121	3	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	67	80	(13)	Property Taxes Levied
	Warrant Processing	139,236	19	16	3	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	69	67	2	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,193	\$ 2,169	\$ 24	
Notes: None						

Full Cost of Services By Fund							
Treasurer's M & O		Fund -		1010	Agy -		04
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	1	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	1	Employee FTEs
	Jail	-	-	-	-	1	Direct Charge
	Public Info	278,938	-	-	-	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	806	696	110		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	1	Accounting Personnel
	Capital Asset Accounting	186,914	32	43	(11)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	1	Grant Expenditures
	Internal Auditing	118,168	-	-	-	1	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	310	329	(19)		W-2 & FTEs
	Voucher Processing	505,036	1,891	1,770	121		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	489	494	(5)		Employee FTEs
	Personnel Benefits & Services	1,119,174	1,315	1,226	89		Employee FTEs
	Training	179,274	242	238	4		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	FTEs, Allocated Cost & Direct Charge
	Administrative Support Services	770,358	-	-	-	1	Employee FTEs
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	2	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	1	Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1	Property Taxes Levied
	Warrant Processing	139,236	236	80	156		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	1	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	1	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	1	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	1	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 5,321	\$ 4,876	\$ 445		
Notes: 1. These service costs were not billed because they not traceable to the foreclosure function per 1979 Attorney General Opinion # 16							
2. This cost cannot be billed to the foreclosure function per RCW 84.64.040							

Full Cost of Services By Fund							
Family Court - Clerk		Fund -		1020	Agy -		05
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Grant Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	978	833	145		Adjusted Budget
	CAO/ACAO	435,777	1,565	2,132	(567)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	1,002	1,104	(102)		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	948	960	(12)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	104	81	23		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	959	1,060	(101)		W-2 & FTEs
	Voucher Processing	505,036	-	8	(8)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,304	1,649	(345)		Employee FTEs
	Personnel Benefits & Services	1,119,174	3,506	4,085	(579)		Employee FTEs
	Training	179,274	644	796	(152)		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	Employee FTEs
	Administrative Support Services	770,358	679	515	164		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	362	404	(42)		Adjusted Budget
	Cash Receipts	41,701	-	-	-	1	Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1	Property Taxes Levied
	Warrant Processing	139,236	-	1	(1)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	114	121	(7)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 12,165	\$ 13,749	\$ (1,584)	2	
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines							

Full Cost of Services By Fund							
Fair		Fund -		1030		Agy - 27	
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	2,567	2,709	(142)		Adjusted Budget & FTEs
	Budget	700,538	1,544	1,173	371		Adjusted Budget
	CAO/ACAO	435,777	990	1,079	(89)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	634	558	76		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,596	3,649	(53)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	33	89	(56)		Accounting Personnel
	Capital Asset Accounting	186,914	2,916	2,727	189		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	266	216	50		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	3,246	3,566	(320)		W-2 & FTEs
	Voucher Processing	505,036	3,437	3,679	(242)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	824	834	(10)		Employee FTEs
	Personnel Benefits & Services	1,119,174	2,218	2,067	151		Employee FTEs
	Training	179,274	407	403	4		Employee FTEs
Non-Depart	Association Dues	97,740	222	242	(20)		Employee FTEs
	Administrative Support Services	770,358	429	260	169		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	805,319	5,235	5,775	(540)		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	3,922	2,339	1,583	1	Direct Charge
Treasurer	Budget & Accounting	259,348	571	569	2		Adjusted Budget
	Cash Receipts	41,701	689	598	91		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	244	377	(133)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	292	324	(32)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 34,282	\$ 33,233	\$ 1,049		
Notes: 1. Increase in service cost is due to an increase in service hours provided to this Fund when compared to the prior year							

Full Cost of Services By Fund						
Law Library		Fund - 1040		Agy - 06		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	213	230	(17)	Adjusted Budget & FTEs
	Budget	700,538	260	196	64	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	553	433	120	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	33	30	3	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	22	18	4	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	190	235	(45)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	96	95	1	Adjusted Budget
	Cash Receipts	41,701	41	39	2	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	33	26	7	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	24	27	(3)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	1,176	1,616	(440)	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,641	\$ 2,945	\$ (304)	
Notes: No significant cost increases noted						

Full Cost of Services By Fund						
Auditor - M & O		Fund - 1050		Agy - 02		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	547	581	(34)	Adjusted Budget & FTEs
	Budget	700,538	667	496	171	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,359	1,177	182	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	353	441	(88)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	70	51	19	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	100	107	(7)	W-2 & FTEs
	Voucher Processing	505,036	268	200	68	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	247	241	6	Adjusted Budget
	Cash Receipts	41,701	1,000	961	39	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	20	15	5	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	77	76	1	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	1,614	1,538	76	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 6,322	\$ 5,884	\$ 438	
Notes: No significant changes in costs noted						

Full Cost of Services By Fund							
Family Court - Superior Court		Fund - 1080		Agy - 06			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	136	102	34		Adjusted Budget
	CAO/CAAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	321	229	92		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	33	30	3		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	22	11	11		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	406	468	(62)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	50	49	1		Adjusted Budget
	Cash Receipts	41,701	-	-	-	1	Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1	Property Taxes Levied
	Warrant Processing	139,236	40	41	(1)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	24	15	9		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,032	\$ 945	\$ 87	2	
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines 2. No other significant cost increases noted							

Full Cost of Services By Fund						
Auditor - Election Reserve		Fund - 1090		Agy - 02		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	155	169	(14)	Adjusted Budget & FTEs
	Budget	700,538	189	144	45	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	466	372	94	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	167	160	7	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	18	1	17	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	8	-	8	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	145	-	145	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	70	70	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	20	2	18	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,238	\$ 918	\$ 320	
Notes: No significant changes in costs noted						

Full Cost of Services By Fund							
Det. Fac. Sales Tax Hold.		Fund -		1100	Agy -		03
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	705	1,147	(442)	1	Adjusted Budget & FTEs
	Budget	700,538	861	981	(120)	1	Adjusted Budget
	CAO/CAAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,252	1,649	(397)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	148	170	(22)		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	8	26	(18)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	319	476	(157)	1	Adjusted Budget
	Cash Receipts	41,701	-	5	(5)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	3	2	1		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	163	253	(90)	1	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 3,465	\$ 4,712	\$ (1,247)		
Notes: 1.Cost decreases are due to decreases in budget/expense & G/L transactions processed for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Victim Advocate Program		Fund -		1110	Agy -		09
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	3,865	4,141	(276)		Adjusted Budget & FTEs
	Budget	700,538	1,732	1,165	567		Adjusted Budget
	CAO/ACAO	435,777	1,859	2,239	(380)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	1,190	1,159	31		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,121	2,830	291		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	26	24	2		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	3,474	4,939	(1,465)	1	Grant Expenditures
	Internal Auditing	118,168	296	200	96		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,462	1,523	(61)		W-2 & FTEs
	Voucher Processing	505,036	449	495	(46)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,549	1,732	(183)		Employee FTEs
	Personnel Benefits & Services	1,119,174	4,163	4,290	(127)		Employee FTEs
	Training	179,274	765	837	(72)		Employee FTEs
Non-Depart	Association Dues	97,740	417	502	(85)		Employee FTEs
	Administrative Support Services	770,358	805	540	265		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	641	565	76		Adjusted Budget
	Cash Receipts	41,701	111	92	19		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	42	27	15		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	326	300	26		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 26,293	\$ 27,600	\$ (1,307)		
Notes: 1. Cost increased because of the increase in cost for this service when compared to the prior year							

Full Cost of Services By Fund						
Investment Administration		Fund -		1120	Agy - 04	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	1,081	1,111	(30)	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	822	896	(74)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	526	463	63	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	721	756	(35)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	167	123	44	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	493	525	(32)	W-2 & FTEs
	Voucher Processing	505,036	881	781	100	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	684	693	(9)	Employee FTEs
	Personnel Benefits & Services	1,119,174	1,841	1,716	125	Employee FTEs
	Training	179,274	338	335	3	Employee FTEs
Non-Depart	Association Dues	97,740	184	201	(17)	Employee FTEs
	Administrative Support Services	770,358	357	216	141	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	81	66	15	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	183	184	(1)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 8,359	\$ 8,066	\$ 293	
Notes: None						

Full Cost of Services By Fund						
Emergency Management Council		Fund - 1140		Agy - 29		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	60	63	(3)	Adjusted Budget & FTEs
	Budget	700,538	73	54	19	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	332	278	54	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	11	11	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	78	60	18	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	27	26	1	Adjusted Budget
	Cash Receipts	41,701	25	30	(5)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	11	4	7	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	12	15	(3)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 629	\$ 541	\$ 88	
Notes: No significant changes in costs noted						

Full Cost of Services By Fund						
REET Technology - Assessor		Fund - 1160		Agy - 04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	139	-	139	Adjusted Budget & FTEs
	Budget	700,538	170	-	170	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	250	-	250	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	34	-	34	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	100	-	100	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	63	-	63	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	37	-	37	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 793	\$ -	\$ 793	
Notes: None						

Full Cost of Services By Fund						
REET Technology		Fund - 1160		Agy - 04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	21	764	(743)	Adjusted Budget & FTEs
	Budget	700,538	26	201	(175)	Adjusted Budget
	CAO/ACAO	435,777	-	427	(427)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	221	(221)	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	107	405	(298)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	4	29	(25)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	149	(149)	W-2 & FTEs
	Voucher Processing	505,036	8	8	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	330	(330)	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	817	(817)	Employee FTEs
	Training	179,274	-	159	(159)	Employee FTEs
Non-Depart	Association Dues	97,740	-	95	(95)	Employee FTEs
	Administrative Support Services	770,358	-	103	(103)	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	10	98	(88)	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	1	1	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	4	43	(39)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 181	\$ 3,850	\$ (3,669)	
Notes: None						

Full Cost of Services By Fund							
Trial Court Improvement		Fund - 1170		Agy - 03			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	257	198	59		Adjusted Budget
	CAO/CAAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	343	265	78		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	23	9	14		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	190	43	147	2	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	95	96	(1)		Adjusted Budget
	Cash Receipts	41,701	-	-	-	1	Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1	Property Taxes Levied
	Warrant Processing	139,236	17	4	13		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	25	13	12		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 956	\$ 631	\$ 325		
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines 2. Cost increase is due to an increase in A/P invoices processed for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Treatment Sales Tax		Fund -		1180	Agy -		40
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	2,999	2,966	33		Adjusted Budget & FTEs
	Budget	700,538	2,402	1,631	771	2	Adjusted Budget
	CAO/ACAO	435,777	783	853	(70)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	501	441	60		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	5,250	2,682	2,568	2	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	3	(3)		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Fund Specific Services	-	-	488	(488)	3	Direct Charge
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	1,071	285	786	2	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	280	296	(16)		W-2 & FTEs
	Voucher Processing	505,036	346	286	60		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	652	659	(7)		Employee FTEs
	Personnel Benefits & Services	1,119,174	1,753	1,634	119		Employee FTEs
	Training	179,274	322	319	3		Employee FTEs
Non-Depart	Association Dues	97,740	176	191	(15)		Employee FTEs
	Administrative Support Services	770,358	340	206	134		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	12,830	3,226	9,604	1	Direct Charge
Treasurer	Budget & Accounting	259,348	890	791	99		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	57	40	17		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	1,176	426	750	2	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 31,828	\$ 17,423	\$ 14,405		
Notes: 1. Cost increase is due to an increase in legal service hours provided to this Fund when compared to the prior year							
2. Cost increase is due to an increase in expenditure & budget transactions processed for this Fund when compared to the prior year							
3. Cost decrease is due to a decrease in fund specific accounting services provided to this Fund when compared to prior year							

Full Cost of Services By Fund						
County Roads		Fund - 1190		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 225,410	\$ 215,568	\$ 9,842	Property Tax Levy
BOCC	BOCC	1,147,334	117,448	128,821	(11,373)	Adjusted Budget & FTEs
	Budget	700,538	72,003	57,552	14,451	Adjusted Budget
	CAO/CAAO	435,777	44,427	49,568	(5,141)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	28,438	25,647	2,791	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	74,761	84,963	(10,202)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	2,287	1,626	661	Accounting Personnel
	Capital Asset Accounting	186,914	54,675	53,726	949	Processed Capital Asset Transactions
	Grant Accounting	198,650	4,626	3,646	980	Grant Expenditures
	Internal Auditing	118,168	12,504	9,521	2,983	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	31,833	37,233	(5,400)	W-2 & FTEs
	Voucher Processing	505,036	33,819	41,900	(8,081)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	37,005	38,327	(1,322)	Employee FTEs
	Personnel Benefits & Services	1,119,174	99,507	94,969	4,538	Employee FTEs
	Training	179,274	18,277	18,510	(233)	Employee FTEs
Non-Depart	Association Dues	97,740	9,964	11,112	(1,148)	Employee FTEs
	Administrative Support Services	770,358	19,265	11,975	7,290	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	136,773	314,384	(177,611)	Actual Effort & Expected Benefit
	Emergency Management	805,319	431,131	436,416	(5,285)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	167,977	108,123	59,854	Direct Charge
Treasurer	Budget & Accounting	259,348	26,656	27,926	(1,270)	Adjusted Budget
	Cash Receipts	41,701	1,600	1,872	(272)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	26,973	28,853	(1,880)	Property Taxes Levied
	Warrant Processing	139,236	1,615	2,073	(458)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	13,719	14,230	(511)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	2,934	2,797	137	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,695,627	\$ 1,821,338	\$ (125,711)	1
Note: See explanations for changes in costs in combined billing statement for Roads and Parks						

Full Cost of Services By Fund						
Parks		Fund - 1190		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	7,139	-	7,139	Adjusted Budget & FTEs
	Budget	700,538	5,572	-	5,572	Adjusted Budget
	CAO/ACAO	435,777	1,957	-	1,957	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	1,253	-	1,253	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	10,906	-	10,906	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	536	-	536	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,796	-	1,796	W-2 & FTEs
	Voucher Processing	505,036	6,365	-	6,365	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,630	-	1,630	Employee FTEs
	Personnel Benefits & Services	1,119,174	4,382	-	4,382	Employee FTEs
	Training	179,274	805	-	805	Employee FTEs
Non-Depart	Association Dues	97,740	439	-	439	Employee FTEs
	Administrative Support Services	770,358	848	-	848	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-	Actual Effort & Expected Benefit
	Emergency Management	805,319	-	-	-	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	5,538	-	5,538	Direct Charge
Treasurer	Budget & Accounting	259,348	2,063	-	2,063	Adjusted Budget
	Cash Receipts	41,701	333	-	333	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	889	-	889	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	588	-	588	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 53,039	\$ -	\$ 53,039	1
Note: See explanations for changes in costs in combined billing statement for Roads and Parks						

Full Cost of Services By Fund

County Roads & Parks		Fund 1190					
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 225,410	\$ 215,568	\$ 9,842	5	Property Tax Levy
BOCC	BOCC	1,147,334	124,587	128,821	(4,234)		Adjusted Budget & FTEs
	Budget	700,538	77,575	57,552	20,023	3	Adjusted Budget
	CAO/ACAO	435,777	46,384	49,568	(3,184)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	29,691	25,647	4,044	4	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	85,667	84,963	704		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	2,287	1,626	661		Accounting Personnel
	Capital Asset Accounting	186,914	54,675	53,726	949		Processed Capital Asset Transactions
	Grant Accounting	198,650	4,626	3,646	980		Grant Expenditures
	Internal Auditing	118,168	13,040	9,521	3,519		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	33,629	37,233	(3,604)		W-2 & FTEs
	Voucher Processing	505,036	40,184	41,900	(1,716)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	38,635	38,327	308	4	Employee FTEs
	Personnel Benefits & Services	1,119,174	103,889	94,969	8,920	4	Employee FTEs
	Training	179,274	19,082	18,510	572	4	Employee FTEs
Non-Depart	Association Dues	97,740	10,403	11,112	(709)		Employee FTEs
	Administrative Support Services	770,358	20,113	11,975	8,138	4	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	136,773	314,384	(177,611)	1	Actual Effort & Expected Benefit
	Emergency Management	805,319	431,131	436,416	(5,285)	6	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	173,515	108,123	65,392	2	Direct Charge
Treasurer	Budget & Accounting	259,348	28,719	27,926	793		Adjusted Budget
	Cash Receipts	41,701	1,933	1,872	61		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	26,973	28,853	(1,880)		Property Taxes Levied
	Warrant Processing	139,236	2,504	2,073	431		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	14,307	14,230	77		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	2,934	2,797	137		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,748,666	\$ 1,821,338	\$ (72,672)		

Notes: 1. Cost decrease is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program. The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs.

2. Cost increase is due to an increase of service hours (primarily for Galvin & Cushing) provided to this Fund when compared to prior year.

3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year.

4. Cost increase was due to moderate increases in both total service cost and Fund FTEs when compared to prior year.

5. Cost increase is primarily due to an increase in the total cost of this service when compared to the prior year.

6. Cost decrease was due to a proportional reduction in the allocated cost of this service to this Fund when compared to the prior year.

Full Cost of Services By Fund						
Veterans		Fund - 1200		Agy - 40		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 3,970	\$ 3,906	\$ 64	Property Tax Levy
BOCC	BOCC	1,147,334	1,149	1,348	(199)	Adjusted Budget & FTEs
	Budget	700,538	774	700	74	Adjusted Budget
	CAO/ACAO	435,777	392	427	(35)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	250	221	29	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,255	2,095	160	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	94	125	(31)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	239	254	(15)	W-2 & FTEs
	Voucher Processing	505,036	708	1,874	(1,166)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	326	330	(4)	Employee FTEs
	Personnel Benefits & Services	1,119,174	877	817	60	Employee FTEs
	Training	179,274	161	159	2	Employee FTEs
Non-Depart	Association Dues	97,740	88	95	(7)	Employee FTEs
	Administrative Support Services	770,358	170	103	67	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	739	1,677	(938)	Direct Charge
Treasurer	Budget & Accounting	259,348	287	340	(53)	Adjusted Budget
	Cash Receipts	41,701	2	5	(3)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	475	523	(48)	Property Taxes Levied
	Warrant Processing	139,236	116	106	10	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	103	187	(84)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 13,175	\$ 15,292	\$ (2,117)	
Notes: 1. Cost decrease is due to a significant reduction in AP Invoices processed for this Fund when compared to the prior year						
2. Cost decrease is due to a reduction in legal service hours provided to this Fund when compared to the prior year						

Full Cost of Services By Fund						
Medic One & Reserve		Fund -		1280/90		Agy - 29
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 118,136	\$ 121,825	\$ (3,689)	
BOCC	BOCC	1,147,334	21,281	20,687	594	2
	Budget	700,538	20,042	13,636	6,406	
	CAO/ACAO	435,777	3,699	3,818	(119)	
	Jail	-	-	-	-	
	Public Info	278,938	2,367	1,975	392	
Financial Services	Reporting, Budget & Analysis	867,604	19,778	18,974	804	3
	Financial Policies & Procedures	25,969	1,311	893	418	
	Capital Asset Accounting	186,914	7,558	3,643	3,915	
	Grant Accounting	198,650	103	-	103	
	Internal Auditing	118,168	3,533	2,384	1,149	
	Payroll Processing	333,286	11,992	9,413	2,579	
	Voucher Processing	505,036	19,769	20,989	(1,220)	
Human Resources	Labor Relations	362,982	3,081	2,951	130	
	Personnel Benefits & Services	1,119,174	8,283	7,314	969	
	Training	179,274	1,522	1,426	96	
Non-Depart	Association Dues	97,740	830	856	(26)	
	Administrative Support Services	770,358	1,604	922	682	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	21,034	12,209	8,825	1
Treasurer	Budget & Accounting	259,348	7,420	6,617	803	
	Cash Receipts	41,701	45	57	(12)	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	14,136	16,305	(2,169)	
	Warrant Processing	139,236	1,646	1,399	247	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	3,876	3,563	313	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 293,046	\$ 271,856	\$ 21,190	
Notes: 1. Cost increase is due to an increase in legal service hours provided to this Fund when compared to the prior year 2. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year 3. Cost increase is due to an increase in capital asset transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund							
Stadium/Convention/Art Center		Fund -		1300		Agy - 03	
Cost Centers	Services	2020		2019		Change	
		Cost	Billable			\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	86	68	18		Adjusted Budget & FTEs
	Budget	700,538	105	58	47		Adjusted Budget
	CAO/ACAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	275	179	96		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	8	4	4		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	26	26	-		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	40	28	12		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	4	5	(1)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	9	7	2		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 559	\$ 378	\$ 181		
Notes: No significant changes noted							

Full Cost of Services By Fund						
Noxious Weed		Fund - 1350		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	2,796	2,847	(51)	Adjusted Budget & FTEs
	Budget	700,538	1,602	1,131	471	Adjusted Budget
	CAO/ACAO	435,777	1,127	1,228	(101)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	721	636	85	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,921	3,170	751	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	89	(83)	Accounting Personnel
	Capital Asset Accounting	186,914	427	235	192	Processed Capital Asset Transactions
	Grant Accounting	198,650	628	345	283	Grant Expenditures
	Internal Auditing	118,168	265	194	71	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	801	853	(52)	W-2 & FTEs
	Voucher Processing	505,036	1,270	1,180	90	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	939	950	(11)	Employee FTEs
	Personnel Benefits & Services	1,119,174	2,524	2,353	171	Employee FTEs
	Training	179,274	463	458	5	Employee FTEs
Non-Depart	Association Dues	97,740	253	275	(22)	Employee FTEs
	Administrative Support Services	770,358	489	297	192	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	1,653	(1,653)	1 Direct Charge
Treasurer	Budget & Accounting	259,348	593	549	44	Adjusted Budget
	Cash Receipts	41,701	16	7	9	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	153	128	25	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	291	290	1	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 19,285	\$ 18,868	\$ 417	
Notes: 1. Cost decrease is due to the absence of legal service hours provided to this Fund when compared to the prior year						

Full Cost of Services By Fund						
Tax Refunds		Fund - 1360		Agy - 04		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	7	-	7	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 7	\$ -	\$ 7	
Notes:						

Full Cost of Services By Fund						
Conservation Futures		Fund - 1380		Agy - 03		
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 14,942	\$ 15,408	\$ (466)	
BOCC	BOCC	1,147,334	2,215	2,349	(134)	
	Budget	700,538	2,703	2,008	695	
	CAO/ACAO	435,777	-	-	-	
	Jail	-	-	-	-	
	Public Info	278,938	-	-	-	
Financial Services	Reporting, Budget & Analysis	867,604	1,208	2,286	(1,078)	1
	Financial Policies & Procedures	25,969	6	3	3	
	Capital Asset Accounting	186,914	1,231	1,684	(453)	
	Grant Accounting	198,650	-	-	-	
	Internal Auditing	118,168	46	285	(239)	
	Payroll Processing	333,286	-	-	-	
	Voucher Processing	505,036	17	52	(35)	
Human Resources	Labor Relations	362,982	-	-	-	
	Personnel Benefits & Services	1,119,174	-	-	-	
	Training	179,274	-	-	-	
Non-Depart	Association Dues	97,740	-	-	-	
	Administrative Support Services	770,358	-	-	-	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	-	-	-	
Treasurer	Budget & Accounting	259,348	1,001	975	26	
	Cash Receipts	41,701	3	-	3	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	1,788	2,062	(274)	
	Warrant Processing	139,236	1	9	(8)	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	51	426	(375)	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 25,212	\$ 27,547	\$ (2,335)	
Notes: 1. Cost decrease is due to a decrease in expenditure & budget transactions processed for this Fund when compared to prior year						

Full Cost of Services By Fund							
Housing & Community Renewal		Fund - 1400		Agy - 41			
Cost Centers	Services	2020		2019	Change	Note	Service Charge Based On:
		Cost	Adjusted Billable		\$		
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ - \$ -		\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	16,713	12,397	4,316	3	Adjusted Budget
	CAO/ACAO	435,777	1,785	1,885	(100)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	1,143	976	167		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	17,614	17,783	(169)	2	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	328	298	30		Accounting Personnel
	Capital Asset Accounting	186,914	561	581	(20)		Processed Capital Asset Transactions
	Grant Accounting	198,650	37,341	25,383	11,958		Grant Expenditures
	Internal Auditing	118,168	3,142	2,063	1,079		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,136	1,188	(52)		W-2 & FTEs
	Voucher Processing	505,036	4,050	5,119	(1,069)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,487	1,458	29		Employee FTEs
	Personnel Benefits & Services	1,119,174	3,998	3,611	387		Employee FTEs
	Training	179,274	734	704	30		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	Employee FTEs
	Administrative Support Services	770,358	774	455	319		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	12,995	14,120	(1,125)		Direct Charge
Treasurer	Budget & Accounting	259,348	6,187	6,015	172	1	Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	425	448	(23)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	3,447	3,083	364		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 113,860	\$ 97,567	\$ 16,293		
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines							
2. Cost increase is due to a 59% increase in service cost and an increase in grants processed for this Fund when compared to the prior year							
3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund						
Sheriff's Special Programs		Fund - 1440		Agy - 10		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Adjusted Billable		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ - \$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	249	149	100	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	924	668	256	2 Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	360	323	37	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	41	19	22	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	164	182	(18)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1 Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1 Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	92	72	20	Adjusted Budget
	Cash Receipts	41,701	-	-	-	1 Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1 Property Taxes Levied
	Warrant Processing	139,236	22	28	(6)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	45	30	15	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,897	\$ 1,471	\$ 426	1
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines						
2. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund						
Prisoner's Concession		Fund - 1450		Agy - 11		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	855	891	(36)	Adjusted Budget & FTEs
	Budget	700,538	887	647	240	Adjusted Budget
	CAO/ACAO	435,777	98	107	(9)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	63	55	8	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,202	1,405	(203)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	655	595	60	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	120	119	1	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	35	37	(2)	W-2 & FTEs
	Voucher Processing	505,036	2,462	2,699	(237)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	81	82	(1)	Employee FTEs
	Personnel Benefits & Services	1,119,174	218	205	13	Employee FTEs
	Training	179,274	40	40	-	Employee FTEs
Non-Depart	Association Dues	97,740	22	24	(2)	Employee FTEs
	Administrative Support Services	770,358	42	26	16	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	328	314	14	Adjusted Budget
	Cash Receipts	41,701	417	419	(2)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	137	119	18	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	131	178	(47)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 7,793	\$ 7,962	\$ (169)	
Notes: No significant changes noted						

Full Cost of Services By Fund						
Interlocal Drug Enforcement		Fund - 1470		Agy - 09		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	935	-	935	Adjusted Budget & FTEs
	Budget	700,538	110	-	110	Adjusted Budget
	CAO/CAAO	435,777	642	-	642	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	411	-	411	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	286	-	286	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	110	-	110	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	21	-	21	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	429	-	429	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	534	-	534	Employee FTEs
	Personnel Benefits & Services	1,119,174	1,438	-	1,438	Employee FTEs
	Training	179,274	264	-	264	Employee FTEs
Non-Depart	Association Dues	97,740	144	-	144	Employee FTEs
Planning	Administrative Support Services	770,358	279	-	279	FTEs, Allocated Cost & Direct Charge
PAO	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	41	-	41	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	23	-	23	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 5,667	\$ -	\$ 5,667	1
Notes: 1. Cost comparison and analysis is not possible because this is the initial year that this Fund has been included in the County's Cost Plan						

Full Cost of Services By Fund						
Interlocal Drug Enforcement		Fund - 1470		Agy - 10		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	608	-	608	Adjusted Budget & FTEs
	Budget	700,538	296	-	296	Adjusted Budget
	CAO/CAAO	435,777	277	-	277	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	178	-	178	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	998	-	998	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	219	-	219	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	28	-	28	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	199	-	199	W-2 & FTEs
	Voucher Processing	505,036	121	-	121	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	231	-	231	Employee FTEs
	Personnel Benefits & Services	1,119,174	623	-	623	Employee FTEs
	Training	179,274	114	-	114	Employee FTEs
Non-Depart	Association Dues	97,740	63	-	63	Employee FTEs
Planning	Administrative Support Services	770,358	120	-	120	FTEs, Allocated Cost & Direct Charge
PAO	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	109	-	109	Adjusted Budget
	Cash Receipts	41,701	16	-	16	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	1	-	1	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	32	-	32	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 4,233	\$ -	\$ 4,233	1
Notes: 1. Cost comparison and analysis is not possible because this is the initial year that this Fund has been included in the County's Cost Plan						

Full Cost of Services By Fund						
Interlocal Drug Enforcement		Total Fund 1470		Agencies 9 & 10		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	1,543	-	1,543	Adjusted Budget & FTEs
	Budget	700,538	406	-	406	Adjusted Budget
	CAO/CAAO	435,777	919	-	919	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	589	-	589	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,284	-	1,284	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	329	-	329	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	49	-	49	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	628	-	628	W-2 & FTEs
	Voucher Processing	505,036	121	-	121	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	765	-	765	Employee FTEs
	Personnel Benefits & Services	1,119,174	2,061	-	2,061	Employee FTEs
	Training	179,274	378	-	378	Employee FTEs
Non-Depart	Association Dues	97,740	207	-	207	Employee FTEs
	Administrative Support Services	770,358	399	-	399	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	150	-	150	Adjusted Budget
	Cash Receipts	41,701	16	-	16	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	1	-	1	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	55	-	55	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 9,900	\$ -	\$ 9,900	1
Notes: 1. Cost comparison and analysis is not possible because this is the initial year that this Fund has been included in the County's Cost Plan						

Full Cost of Services By Fund						
PHSS Technology		Fund - 1490		Agy - 40		
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	67	70	(3)	Adjusted Budget & FTEs
	Budget	700,538	81	61	20	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	592	433	159	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	16	12	4	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	95	52	43	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	30	29	1	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	7	9	(2)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	17	17	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 905	\$ 683	\$ 222	
Notes: No significant cost increases noted						

Full Cost of Services By Fund							
Public Health		Fund - 1500		Agy - 40			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ - \$ -	\$ -		1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	27,464	21,550	5,914	6	Adjusted Budget
	CAO/CAAO	435,777	32,768	31,869	899	4	Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	20,974	16,489	4,485	4	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	53,276	43,469	9,807	5	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	1,311	1,190	121		Accounting Personnel
	Capital Asset Accounting	186,914	1,018	1,420	(402)		Processed Capital Asset Transactions
	Grant Accounting	198,650	64,722	39,948	24,774	3	Grant Expenditures
	Internal Auditing	118,168	4,980	6,511	(1,531)		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	23,578	22,462	1,116	4	W-2 & FTEs
	Voucher Processing	505,036	13,368	13,041	327		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	27,295	24,641	2,654	4	Employee FTEs
	Personnel Benefits & Services	1,119,174	73,396	61,057	12,339	4	Employee FTEs
	Training	179,274	13,480	11,900	1,580	4	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	Employee FTEs
	Administrative Support Services	770,358	14,210	7,699	6,511	4	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	85,199	147,454	(62,255)	2	Direct Charge
Treasurer	Budget & Accounting	259,348	10,168	10,457	(289)		Adjusted Budget
	Cash Receipts	41,701	-	-	-	1	Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1	Property Taxes Levied
	Warrant Processing	139,236	993	859	134		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	5,464	4,901	563		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	7,996	7,621	375		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 481,660	\$ 474,538	\$ 7,122		
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines 2. Cost decrease is due to a significant decrease in legal hours provided to this Fund when compared to the prior year 3. Cost increase is due to a 59% increase in service cost and an increase in grants processed for this Fund when compared to the prior year 4. Cost increase is due to an increase in services provided for 9 additional FTEs for this Fund when compared to the prior year 5. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year 6. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund						
Social Services		Fund - 1500		Agy - 41		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Adjusted Billable		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ - \$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	16,107	14,698	1,409	Adjusted Budget
	CAO/ACAO	435,777	2,509	2,585	(76)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	1,606	1,337	269	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	17,418	25,710	(8,292)	2 Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	655	595	60	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	3,107	2,787	320	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	897	898	(1)	W-2 & FTEs
	Voucher Processing	505,036	5,156	5,432	(276)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	2,090	1,999	91	Employee FTEs
	Personnel Benefits & Services	1,119,174	5,619	4,951	668	Employee FTEs
	Training	179,274	1,032	965	67	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1 Employee FTEs
	Administrative Support Services	770,358	1,088	624	464	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1 Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	11,168	10,113	1,055	Direct Charge
Treasurer	Budget & Accounting	259,348	5,963	7,132	(1,169)	2 Adjusted Budget
	Cash Receipts	41,701	-	-	-	1 Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1 Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	3,409	4,164	(755)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 77,824	\$ 83,990	\$ (6,166)	
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines						
2. Cost decrease is due to a decrease in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund						
Communications - 911 Excise Tax		Fund - 1550		Agy - 02		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	18,886	4,611	14,275	Adjusted Budget & FTEs
	Budget	700,538	23,063	3,941	19,122	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	18,890	5,022	13,868	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	4,260	755	3,505	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	8,538	1,913	6,625	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	4,674	1,129	3,545	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 78,317	\$ 17,374	\$ 60,943	
Notes: None						

Full Cost of Services By Fund						
Transportation Benefits-District		Fund - 1600		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	1,292	-	1,292	1 Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,292	\$ -	\$ 1,292	
Notes: 1. The only service provided to this developing Fund was for 7 legal hours provided for this Fund in 2018						

Full Cost of Services By Fund						
Election Stabilization Fund		Fund - 1610		Agy - 02		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	186	45	141	1 Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	3	(3)	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 186	\$ 48	\$ 138	
Notes: 1. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund							
Public, Educational & Govt Access		Fund - 1620		Agy - 03			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	633	181	452	3	Adjusted Budget & FTEs
	Budget	700,538	773	155	618	2	Adjusted Budget
	CAO/CAAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	776	329	447	3	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	-	6		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	148	28	120		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	43	35	8		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	6,423	403	6,020	1	Direct Charge
Treasurer	Budget & Accounting	259,348	286	75	211	3	Adjusted Budget
	Cash Receipts	41,701	14	14	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	7	5	2		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	163	42	121	3	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 9,272	\$ 1,267	\$ 8,005		
Notes: 1. Cost increase is due to a significant increase in legal hours provided to this Fund when compared to the prior year							
2. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							
2. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year							

Full Cost of Services By Fund						
Long Lake - LMD		Fund -		1720	Agy -	34
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	
BOCC	BOCC	1,147,334	1,073	1,100	(27)	
	Budget	700,538	669	479	190	
	CAO/ACAO	435,777	399	435	(36)	
	Jail	-	-	-	-	
	Public Info	278,938	255	225	30	
Financial Services	Reporting, Budget & Analysis	867,604	2,193	2,224	(31)	
	Financial Policies & Procedures	25,969	20	18	2	
	Capital Asset Accounting	186,914	346	-	346	
	Grant Accounting	198,650	-	-	-	
	Internal Auditing	118,168	46	56	(10)	
	Payroll Processing	333,286	142	151	(9)	
	Voucher Processing	505,036	233	252	(19)	
Human Resources	Labor Relations	362,982	332	336	(4)	
	Personnel Benefits & Services	1,119,174	894	833	61	
	Training	179,274	164	163	1	
Non-Depart	Association Dues	97,740	90	97	(7)	
	Administrative Support Services	770,358	173	105	68	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	-	1,330	(1,330)	1
Treasurer	Budget & Accounting	259,348	248	233	15	
	Cash Receipts	41,701	2	2	-	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	-	-	-	
	Warrant Processing	139,236	33	34	(1)	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	51	83	(32)	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 7,363	\$ 8,156	\$ (793)	
Notes: 1. Cost decrease is due to the absence of any legal services provided to this Fund in 2018						

Full Cost of Services By Fund						
Lake Lawrence - LMD		Fund - 1740		Agy - 34		
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	
BOCC	BOCC	1,147,334	481	508	(27)	
	Budget	700,538	292	222	70	
	CAO/CAAO	435,777	184	201	(17)	
	Jail	-	-	-	-	
	Public Info	278,938	118	103	15	
Financial Services	Reporting, Budget & Analysis	867,604	1,961	1,883	78	
	Financial Policies & Procedures	25,969	20	18	2	
	Capital Asset Accounting	186,914	346	-	346	
	Grant Accounting	198,650	-	39	(39)	
	Internal Auditing	118,168	26	38	(12)	
	Payroll Processing	333,286	65	70	(5)	
	Voucher Processing	505,036	86	200	(114)	
Human Resources	Labor Relations	362,982	153	155	(2)	
	Personnel Benefits & Services	1,119,174	412	384	28	
	Training	179,274	75	75	-	
Non-Depart	Association Dues	97,740	41	45	(4)	
	Administrative Support Services	770,358	80	49	31	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	-	-	-	
Treasurer	Budget & Accounting	259,348	108	107	1	
	Cash Receipts	41,701	-	2	(2)	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	-	-	-	
	Warrant Processing	139,236	17	20	(3)	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	28	57	(29)	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 4,493	\$ 4,176	\$ 317	
Notes: No significant cost increases noted						

Full Cost of Services By Fund						
WRIA Water & Waste		Fund - 1780		Agy - 27		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	28	2,402	(2,374)	Adjusted Budget & FTEs
	Budget	700,538	35	2,054	(2,019)	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	155	575	(420)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	49	(49)	Grant Expenditures
	Internal Auditing	118,168	3	7	(4)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	100	-	100	W-2 & FTEs
	Voucher Processing	505,036	-	8	(8)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	5,538	-	5,538	Direct Charge
Treasurer	Budget & Accounting	259,348	13	996	(983)	Adjusted Budget
	Cash Receipts	41,701	-	5	(5)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	1	(1)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	4	10	(6)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 5,876	\$ 6,107	\$ (231)	
Notes: None						

Full Cost of Services By Fund						
Anti-Profitteering		Fund -		1900	Agy -	09
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	
BOCC	BOCC	1,147,334	42	46	(4)	
	Budget	700,538	52	39	13	
	CAO/CAAO	435,777	-	-	-	
	Jail	-	-	-	-	
	Public Info	278,938	-	-	-	
Financial Services	Reporting, Budget & Analysis	867,604	215	145	70	
	Financial Policies & Procedures	25,969	6	6	-	
	Capital Asset Accounting	186,914	-	-	-	
	Grant Accounting	198,650	-	-	-	
	Internal Auditing	118,168	-	-	-	
	Payroll Processing	333,286	-	-	-	
	Voucher Processing	505,036	-	-	-	
Human Resources	Labor Relations	362,982	-	-	-	
	Personnel Benefits & Services	1,119,174	-	-	-	
	Training	179,274	-	-	-	
Non-Depart	Association Dues	97,740	-	-	-	
Planning	Administrative Support Services	770,358	-	-	-	
PAO	Planning	2,360,884	-	-	-	
	Civil Attorney Services	1,942,529	-	-	-	
Treasurer	Budget & Accounting	259,348	19	18	1	
	Cash Receipts	41,701	2	3	(1)	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	-	-	-	
	Warrant Processing	139,236	-	-	-	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	-	-	-	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 336	\$ 257	\$ 79	
Notes: No significant changes noted						

Full Cost of Services By Fund							
Clerk's Collection		Fund -		1910	Agy -		05
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Adjusted Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	1	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	1	Adjusted Budget & FTEs
	Budget	700,538	828	596	232		Adjusted Budget
	CAO/CAAO	435,777	1,369	1,493	(124)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	877	773	104		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	934	649	285		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	108	53	55		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	889	732	157		W-2 & FTEs
	Voucher Processing	505,036	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,141	1,154	(13)		Employee FTEs
	Personnel Benefits & Services	1,119,174	3,068	2,860	208		Employee FTEs
	Training	179,274	564	557	7		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	1	Employee FTEs
	Administrative Support Services	770,358	594	361	233		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	307	288	19		Adjusted Budget
	Cash Receipts	41,701	-	-	-	1	Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	1	Property Taxes Levied
	Warrant Processing	139,236	-	-	-		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	119	79	40		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 10,798	\$ 9,595	\$ 1,203		
Notes: 1. These service costs were not billed to this Fund because they are not allowable reimbursable costs per Federal and State guidelines							

Full Cost of Services By Fund						
Tourism Promotion Area		Fund -		1920	Agy -	03
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	2,046	2,178	(132)	Adjusted Budget & FTEs
	Budget	700,538	2,498	1,863	635	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,131	2,323	(192)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	445	339	106	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
Planning	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
PAO	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	925	904	21	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	487	507	(20)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 8,538	\$ 8,117	\$ 421	
Notes: No significant changes noted						

Full Cost of Services By Fund						
Historic Preservation		Fund -		1930	Agy -	03
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	
BOCC	BOCC	1,147,334	66	109	(43)	
	Budget	700,538	81	94	(13)	
	CAO/CAAO	435,777	-	-	-	
	Jail	-	-	-	-	
	Public Info	278,938	-	-	-	
Financial Services	Reporting, Budget & Analysis	867,604	312	312	-	
	Financial Policies & Procedures	25,969	-	-	-	
	Capital Asset Accounting	186,914	-	-	-	
	Grant Accounting	198,650	-	-	-	
	Internal Auditing	118,168	20	14	6	
	Payroll Processing	333,286	-	-	-	
	Voucher Processing	505,036	104	95	9	
Human Resources	Labor Relations	362,982	-	-	-	
	Personnel Benefits & Services	1,119,174	-	-	-	
	Training	179,274	-	-	-	
Non-Depart	Association Dues	97,740	-	-	-	
	Administrative Support Services	770,358	-	-	-	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	3,692	-	3,692	1
Treasurer	Budget & Accounting	259,348	30	45	(15)	
	Cash Receipts	41,701	460	455	5	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	-	-	-	
	Warrant Processing	139,236	17	13	4	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	21	21	-	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 4,803	\$ 1,158	\$ 3,645	
Notes: 1. Cost increase is due to an additional 20 hours of legal services provided to this Fund when compared to the prior year						

Full Cost of Services By Fund						
G.O. Bonds 2007		Fund - 2240		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	27	(27)	Adjusted Budget & FTEs
	Budget	700,538	-	23	(23)	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	34	162	(128)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	4	(4)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	12	(12)	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	7	(7)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 34	\$ 235	\$ (201)	
Notes: None						

Full Cost of Services By Fund						
G.O. Bonds 2009		Fund - 2250		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	176	175	1	Adjusted Budget & FTEs
	Budget	700,538	214	150	64	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	297	321	(24)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	41	29	12	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	79	73	6	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	45	43	2	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 852	\$ 791	\$ 61	
Notes: None						

Full Cost of Services By Fund						
GO Bonds 2010		Fund - 2260		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	217	244	(27)	Adjusted Budget & FTEs
	Budget	700,538	264	209	55	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	675	677	(2)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	50	39	11	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	98	101	(3)	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	55	59	(4)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,359	\$ 1,329	\$ 30	
Notes: None						

Full Cost of Services By Fund						
GO Bonds 2010 - Sinking Fund		Fund - 2261		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	327	(327)	Adjusted Budget & FTEs
	Budget	700,538	-	279	(279)	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	92	140	(48)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	135	(135)	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 92	\$ 881	\$ (789)	
Notes: None						

Full Cost of Services By Fund						
GO Bonds 2015		Fund - 2270		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	98	-	98	Adjusted Budget & FTEs
	Budget	700,538	120	-	120	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	331	512	(181)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	23	54	(31)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	44	-	44	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	25	80	(55)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 641	\$ 646	\$ (5)	
Notes: None						

Full Cost of Services By Fund						
Rid # 2		Fund - 2280		Agy - 04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	3	(3)	Adjusted Budget & FTEs
	Budget	700,538	-	2	(2)	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	72	109	(37)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	1	(1)	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	1	(1)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 72	\$ 116	\$ (44)	
Notes: None						

Full Cost of Services By Fund						
GO Bonds 2016		Fund - 2290		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	158	144	14	Adjusted Budget & FTEs
	Budget	700,538	192	123	69	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	336	252	84	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	37	24	13	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	72	60	12	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	41	36	5	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 836	\$ 639	\$ 197	
Notes: None						

Full Cost of Services By Fund						
Corrections Flex Unit		Fund - 2300		Agy - 03/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	105	111	(6)	Adjusted Budget & FTEs
	Budget	700,538	128	95	33	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	63	87	(24)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	47	46	1	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 343	\$ 339	\$ 4	
Notes: None						

Full Cost of Services By Fund							
Roads Construction In Progress		Fund -		3010	Agy -		34
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	30,644	20,765	9,879	4	Adjusted Budget & FTEs
	Budget	700,538	30,097	12,161	17,936	3	Adjusted Budget
	CAO/ACAO	435,777	4,556	5,272	(716)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	2,916	2,727	189		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	28,102	16,542	11,560	4	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	149	(149)		Accounting Personnel
	Capital Asset Accounting	186,914	3,899	3,495	404		Processed Capital Asset Transactions
	Grant Accounting	198,650	51,596	18,524	33,072	2	Grant Expenditures
	Internal Auditing	118,168	4,428	1,407	3,021	4	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,927	2,365	(438)		W-2 & FTEs
	Voucher Processing	505,036	4,059	1,987	2,072	5	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	3,794	4,076	(282)		Employee FTEs
	Personnel Benefits & Services	1,119,174	10,203	10,099	104		Employee FTEs
	Training	179,274	1,874	1,969	(95)		Employee FTEs
Non-Depart	Association Dues	97,740	1,022	1,182	(160)		Employee FTEs
	Administrative Support Services	770,358	1,975	1,273	702		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	76,983	176,832	(99,849)	1	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	92	-	92		Direct Charge
Treasurer	Budget & Accounting	259,348	11,142	5,901	5,241	4	Adjusted Budget
	Cash Receipts	41,701	165	143	22		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	432	171	261		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	4,859	2,104	2,755	4	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 274,765	\$ 289,144	\$ (14,379)		
Notes: 1. Cost decrease is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program. The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs. 2. Cost increase is due to a 59% increase in service cost and 124% increase in grants processed for this Fund when compared to the prior year. 3. Cost increase is due to a 42% increase in service cost and an 85% increase in grant transactions processed for this Fund. 4. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year. 5. Cost increase is due to a significant increase in AP invoices processed for this Fund when compared to the prior year.							

Full Cost of Services By Fund							
Jail Capital Projects		Fund - 3080		Agy - 03			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	617	662	(45)		Adjusted Budget & FTEs
	Budget	700,538	754	565	189		Adjusted Budget
	CAO/ACAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	734	358	376	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3		Accounting Personnel
	Capital Asset Accounting	186,914	145	152	(7)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	101	30	71		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	112	52	60		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	805,319	-	-	-		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	279	275	4		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	15	5	10		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	111	45	66		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,874	\$ 2,147	\$ 727		
Notes: 1. Cost increase is due to an increase in expenditure and G/L transactions processed for this Fund when compared to the prior year							

Full Cost of Services By Fund						
Real Estate Excise Tax		Fund - 3160		Agy - 03		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	1,561	750	811	Adjusted Budget & FTEs
	Budget	700,538	1,906	640	1,266	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,959	1,191	1,768	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	431	99	332	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	112	-	112	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	706	311	395	Adjusted Budget
	Cash Receipts	41,701	-	5	(5)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	7	-	7	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	472	148	324	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 8,160	\$ 3,147	\$ 5,013	
Notes: None						

Full Cost of Services By Fund						
2010 Debt Holding		Fund -		3170	Agy - 03	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	2	2	-	Adjusted Budget & FTEs
	Budget	700,538	2	2	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	45	40	5	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	3	3	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	1	-	1	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	1	1	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	1	-	1	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 58	\$ 48	\$ 10	
Notes: None						

Full Cost of Services By Fund						
Transportation Impact Fees		Fund - 3190		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	87	56	31	Adjusted Budget & FTEs
	Budget	700,538	107	48	59	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	615	164	451	1 Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	7	6	1	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	40	24	16	Adjusted Budget
	Cash Receipts	41,701	558	516	42	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	7	9	(2)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,421	\$ 823	\$ 598	
Notes: 1. Cost increase is due to an increase in budget and G/L transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund						
Parks Impact Fees		Fund - 3200		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	74	21	53	Adjusted Budget & FTEs
	Budget	700,538	90	18	72	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	364	133	231	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	1	3	(2)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	33	9	24	Adjusted Budget
	Cash Receipts	41,701	372	348	24	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	1	5	(4)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 935	\$ 537	\$ 398	
Notes: No significant changes noted						

Full Cost of Services By Fund						
Real Estate Excise Tax 2		Fund - 3210		Agy - 03		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	753	-	753	Adjusted Budget & FTEs
	Budget	700,538	920	-	920	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,684	-	1,684	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	127	-	127	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	340	-	340	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	139	-	139	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 3,963	\$ -	\$ 3,963	
Notes: None						

Full Cost of Services By Fund						
Solid Waste - M & O		Fund - 4030		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	71,682	72,314	(632)	Adjusted Budget & FTEs
	Budget	700,538	65,341	45,553	19,788	Adjusted Budget
	CAO/CAAO	435,777	13,807	15,337	(1,530)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	8,837	7,936	901	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	59,044	62,299	(3,255)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	1,592	1,269	323	Accounting Personnel
	Capital Asset Accounting	186,914	7,782	8,679	(897)	Processed Capital Asset Transactions
	Grant Accounting	198,650	808	321	487	Grant Expenditures
	Internal Auditing	118,168	10,469	8,049	2,420	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	9,521	8,204	1,317	W-2 & FTEs
	Voucher Processing	505,036	18,205	17,467	738	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	11,500	11,859	(359)	Employee FTEs
	Personnel Benefits & Services	1,119,174	30,926	29,385	1,541	Employee FTEs
	Training	179,274	5,680	5,727	(47)	Employee FTEs
Non-Depart	Association Dues	97,740	3,097	3,438	(341)	Employee FTEs
	Administrative Support Services	770,358	5,987	3,705	2,282	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	213,640	89,750	123,890	Actual Effort & Expected Benefit
	Emergency Management	805,319	21,578	27,401	(5,823)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	600	35,482	(34,882)	Direct Charge
Treasurer	Budget & Accounting	259,348	24,190	22,104	2,086	Adjusted Budget
	Cash Receipts	41,701	3,429	3,418	11	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	1,393	1,214	179	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	11,486	12,030	(544)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 600,594	\$ 492,941	\$ 107,653	
Notes: 1. Cost increase is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs 2. Cost decrease is due to a significant reduction in legal services provided to this Fund when compared to the prior year 3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year 4. Cost decrease was due to a proportional reduction in the allocated cost of this service to this Fund when compared to the prior year						

Full Cost of Services By Fund							
Solid Waste - Res. For Closure		Fund - 4040		Agy - 34			
Cost Centers	Services	2020		2019	Change	Note	Service Charge Based On:
		Cost	Billable		\$		
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	5,976	6,391	(415)	1	Adjusted Budget & FTEs
	Budget	700,538	5,304	4,043	1,261		Adjusted Budget
	CAO/ACAO	435,777	1,241	1,339	(98)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	794	693	101		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	4,288	4,876	(588)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	138	149	(11)		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	232	331	(99)		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	743	572	171		W-2 & FTEs
	Voucher Processing	505,036	2,919	2,837	82		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,033	1,036	(3)		Employee FTEs
	Personnel Benefits & Services	1,119,174	2,779	2,566	213		Employee FTEs
	Training	179,274	510	500	10		Employee FTEs
Non-Depart	Association Dues	97,740	278	301	(23)		Employee FTEs
	Administrative Support Services	770,358	539	323	216		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	805,319	-	-	-		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	1,964	1,962	2		Adjusted Budget
	Cash Receipts	41,701	-	2	(2)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	253	223	30		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	254	494	(240)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 29,245	\$ 28,638	\$ 607		
Notes: 1. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund							
Solid Waste Reserve		Fund -		4050		Agy - 34	
Cost Centers	Services	2020		2019		Change	
		Cost	Billable			\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	214	103	111		Adjusted Budget & FTEs
	Budget	700,538	261	88	173		Adjusted Budget
	CAO/ACAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	166	1,615	(1,449)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	-	-	-		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	-	-	-		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	805,319	-	-	-		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	96	43	53		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	-	-	-		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	-	1	(1)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 737	\$ 1,850	\$ (1,113)		
Notes: 1. Cost decrease is due to a decrease in expenditures and budget adjustment transactions for this Fund when compared to the prior year							

Full Cost of Services By Fund						
Storm & Surface Water Utility		Fund - 4060		Agy - 27		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	8,196	25,769	(17,573)	Adjusted Budget & FTEs
	Budget	700,538	4,598	10,757	(6,159)	Adjusted Budget
	CAO/ACAO	435,777	3,366	10,629	(7,263)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	2,154	5,500	(3,346)	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	4,107	16,306	(12,199)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	203	30	173	Accounting Personnel
	Capital Asset Accounting	186,914	414	2,912	(2,498)	Processed Capital Asset Transactions
	Grant Accounting	198,650	350	87	263	Grant Expenditures
	Internal Auditing	118,168	517	1,746	(1,229)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	1,502	6,355	(4,853)	W-2 & FTEs
	Voucher Processing	505,036	2,599	7,740	(5,141)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	2,803	8,218	(5,415)	Employee FTEs
	Personnel Benefits & Services	1,119,174	7,538	20,363	(12,825)	Employee FTEs
	Training	179,274	1,385	3,969	(2,584)	Employee FTEs
Non-Depart	Association Dues	97,740	755	2,383	(1,628)	Employee FTEs
	Administrative Support Services	770,358	1,459	2,568	(1,109)	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	178,565	(178,565)	Actual Effort & Expected Benefit
	Emergency Management	805,319	-	23,739	(23,739)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	14,490	33,063	(18,573)	Direct Charge
Treasurer	Budget & Accounting	259,348	1,702	5,220	(3,518)	Adjusted Budget
	Cash Receipts	41,701	45	25	20	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	124	573	(449)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	568	2,609	(2,041)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	11,584	11,259	325	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 70,459	\$ 380,385	\$ (309,926)	
Note: See explanations for changes in costs in combined billing statement for the Storm Water Operating Fund						

Full Cost of Services By Fund						
Storm & Surface Water Utility		Fund - 4060		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	17,032	-	17,032	Adjusted Budget & FTEs
	Budget	700,538	10,531	-	10,531	Adjusted Budget
	CAO/ACAO	435,777	6,387	-	6,387	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	4,088	-	4,088	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	12,397	-	12,397	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	255	-	255	Accounting Personnel
	Capital Asset Accounting	186,914	2,526	-	2,526	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	1,641	-	1,641	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	4,477	-	4,477	W-2 & FTEs
	Voucher Processing	505,036	3,515	-	3,515	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	5,320	-	5,320	Employee FTEs
	Personnel Benefits & Services	1,119,174	14,306	-	14,306	Employee FTEs
	Training	179,274	2,628	-	2,628	Employee FTEs
Non-Depart	Association Dues	97,740	1,432	-	1,432	Employee FTEs
	Administrative Support Services	770,358	2,770	-	2,770	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	213,640	-	213,640	Actual Effort & Expected Benefit
	Emergency Management	805,319	21,194	-	21,194	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	3,899	-	3,899	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	272	-	272	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	1,800	-	1,800	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 330,110	\$ -	\$ 330,110	
Note: See explanations for changes in costs in combined billing statement for the Storm Water Operating Fund						

Full Cost of Services By Fund							
Storm & Surface Water Utility		Total for Fund 4060			Agencies 27 & 34		
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	25,228	25,769	(541)	3	Adjusted Budget & FTEs
	Budget	700,538	15,129	10,757	4,372		Adjusted Budget
	CAO/ACAO	435,777	9,753	10,629	(876)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	6,242	5,500	742		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	16,504	16,306	198		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	458	30	428		Accounting Personnel
	Capital Asset Accounting	186,914	2,940	2,912	28		Processed Capital Asset Transactions
	Grant Accounting	198,650	350	87	263		Grant Expenditures
	Internal Auditing	118,168	2,158	1,746	412		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	5,979	6,355	(376)		W-2 & FTEs
	Voucher Processing	505,036	6,114	7,740	(1,626)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	8,123	8,218	(95)		Employee FTEs
	Personnel Benefits & Services	1,119,174	21,844	20,363	1,481		Employee FTEs
	Training	179,274	4,013	3,969	44		Employee FTEs
Non-Depart	Association Dues	97,740	2,187	2,383	(196)		Employee FTEs
	Administrative Support Services	770,358	4,229	2,568	1,661		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	213,640	178,565	35,075	1	Actual Effort & Expected Benefit
	Emergency Management	805,319	21,194	23,739	(2,545)	4	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	14,490	33,063	(18,573)	2	Direct Charge
Treasurer	Budget & Accounting	259,348	5,601	5,220	381		Adjusted Budget
	Cash Receipts	41,701	45	25	20		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	396	573	(177)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	2,368	2,609	(241)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	11,584	11,259	325		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 400,569	\$ 380,385	\$ 20,184		
Notes: 1. Cost increase is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs 2. Cost decrease is due to a significant reduction in legal services provided to this Fund when compared to the prior year 3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year 4. Cost decrease was due to a proportional reduction in the allocated cost of this service to this Fund when compared to the prior year							

Full Cost of Services By Fund							
Storm & Surface Water Capital		Fund -		4070		Agy - 34	
Cost Centers	Services	2020		2019		Change	
		Cost	Billable			\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	4,878	3,736	1,142	2	Adjusted Budget & FTEs
	Budget	700,538	5,001	2,958	2,043		Adjusted Budget
	CAO/ACAO	435,777	595	222	373		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	381	115	266		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,035	2,908	127		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	30	(30)		Accounting Personnel
	Capital Asset Accounting	186,914	620	775	(155)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	109	219	(110)		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	213	183	30		W-2 & FTEs
	Voucher Processing	505,036	303	390	(87)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	496	171	325		Employee FTEs
	Personnel Benefits & Services	1,119,174	1,332	425	907		Employee FTEs
	Training	179,274	244	83	161		Employee FTEs
Non-Depart	Association Dues	97,740	133	49	84		Employee FTEs
	Administrative Support Services	770,358	258	53	205		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	3,692	-	3,692	1	Direct Charge
Treasurer	Budget & Accounting	259,348	1,852	1,436	416		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	29	33	(4)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	120	329	(209)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 23,291	\$ 14,115	\$ 9,176		
Notes: 1. Cost increase is due to 20 additional hours of legal services provided to this Fund when compared to the prior year							
2. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund							
Land Use & Permitting		Fund - 4124		Agy - 27			
Cost Centers	Services	2020		2019	Change	Note	Service Charge Based On:
		Cost	Billable		\$		
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	27,963	27,088	875	3	Adjusted Budget & FTEs
	Budget	700,538	12,405	8,427	3,978		Adjusted Budget
	CAO/ACAO	435,777	13,525	13,887	(362)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	8,658	7,185	1,473		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	22,014	20,396	1,618		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	806	328	478		Accounting Personnel
	Capital Asset Accounting	186,914	279	839	(560)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	2,226	1,672	554		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	9,022	9,296	(274)		W-2 & FTEs
	Voucher Processing	505,036	5,959	7,141	(1,182)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	11,266	10,737	529		Employee FTEs
	Personnel Benefits & Services	1,119,174	30,295	26,606	3,689		Employee FTEs
	Training	179,274	5,564	5,186	378		Employee FTEs
Non-Depart	Association Dues	97,740	3,033	3,113	(80)		Employee FTEs
	Administrative Support Services	770,358	5,865	3,355	2,510		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	213,640	260,603	(46,963)	2	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	332,268	205,475	126,793	1	Direct Charge
Treasurer	Budget & Accounting	259,348	4,593	4,090	503		Adjusted Budget
	Cash Receipts	41,701	4,876	4,698	178		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	319	303	16		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	2,442	2,498	(56)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	19,882	19,545	337		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 736,900	\$ 642,468	\$ 94,432		
Notes: 1. Cost increase is due to a significant increase in legal hours provided to this Fund when compared to the prior year Cost increase was primarily due to additional general legal services (not current planning or code compliance) from Burns and Horowitz 2. Cost decrease is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs 3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund							
Boston Harbor Water/Wastewater		Fund -		4200	Agy -		34
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	2,150	2,185	(35)		Adjusted Budget & FTEs
	Budget	700,538	1,103	800	303		Adjusted Budget
	CAO/ACAO	435,777	947	1,006	(59)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	607	521	86		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	6,177	4,722	1,455		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	373	226	147		Accounting Personnel
	Capital Asset Accounting	186,914	437	470	(33)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	219	152	67		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	538	350	188		W-2 & FTEs
	Voucher Processing	505,036	5,242	4,677	565		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	789	778	11		Employee FTEs
	Personnel Benefits & Services	1,119,174	2,121	1,929	192		Employee FTEs
	Training	179,274	389	376	13		Employee FTEs
Non-Depart	Association Dues	97,740	212	226	(14)		Employee FTEs
	Administrative Support Services	770,358	411	244	167		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	5,689	5,046	643		Actual Effort & Expected Benefit
	Emergency Management	805,319	3,214	3,815	(601)		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	1,662	1,613	49		Direct Charge
Treasurer	Budget & Accounting	259,348	408	388	20		Adjusted Budget
	Cash Receipts	41,701	2,291	1,711	580		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	396	301	95		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	240	226	14		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 35,615	\$ 31,762	\$ 3,853		
Notes: No significant changes in costs noted							

Full Cost of Services By Fund						
Boston Harbor Reserve		Fund - 4210		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	404	350	54	Adjusted Budget & FTEs
	Budget	700,538	493	286	207	Adjusted Budget
	CAO/ACAO	435,777	-	13	(13)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	7	(7)	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	954	1,792	(838)	1 Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	57	110	(53)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	21	22	(1)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	4	(4)	W-2 & FTEs
	Voucher Processing	505,036	259	850	(591)	2 Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	10	(10)	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	24	(24)	Employee FTEs
	Training	179,274	-	5	(5)	Employee FTEs
Non-Depart	Association Dues	97,740	-	3	(3)	Employee FTEs
	Administrative Support Services	770,358	-	3	(3)	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	183	138	45	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	22	28	(6)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	22	34	(12)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,415	\$ 3,679	\$ (1,264)	
Notes: 1. Cost decrease is due to a decrease in budget transactions and expenditures for this Fund when compared to the prior year						
2. Cost decrease is due to a decrease in A/P invoices processed for this Fund when compared to the prior year						

Full Cost of Services By Fund							
Tamoshan/Beverly Beach Sewer		Fund -		4300		Agy - 34	
Cost Centers	Services	2020		2019		Change	
		Cost	Billable			\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	730	763	(33)		Adjusted Budget & FTEs
	Budget	700,538	427	317	110		Adjusted Budget
	CAO/ACAO	435,777	289	316	(27)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	185	163	22		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,874	2,251	623		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	99	59	40		Accounting Personnel
	Capital Asset Accounting	186,914	326	367	(41)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	63	51	12		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	103	109	(6)		W-2 & FTEs
	Voucher Processing	505,036	2,626	2,464	162		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	241	244	(3)		Employee FTEs
	Personnel Benefits & Services	1,119,174	648	604	44		Employee FTEs
	Training	179,274	119	118	1		Employee FTEs
Non-Depart	Association Dues	97,740	65	71	(6)		Employee FTEs
	Administrative Support Services	770,358	125	76	49		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	1,626	1,731	(105)		Actual Effort & Expected Benefit
	Emergency Management	805,319	6,302	7,399	(1,097)	1	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	158	153	5		Adjusted Budget
	Cash Receipts	41,701	676	544	132		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	294	227	67		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	69	75	(6)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 18,045	\$ 18,102	\$ (57)		
Notes: 1. Cost decrease was due to a proportional reduction in the allocated cost of this service to this Fund when compared to the prior year							

Full Cost of Services By Fund							
Grand Mound Wastewater		Fund - 4340		Agy - 34			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	3,501	3,470	31		Adjusted Budget & FTEs
	Budget	700,538	2,243	1,551	692		Adjusted Budget
	CAO/CAAO	435,777	1,264	1,335	(71)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	809	691	118		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	4,504	3,781	723		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	517	369	148		Accounting Personnel
	Capital Asset Accounting	186,914	1,476	1,855	(379)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	391	286	105		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	651	783	(132)		W-2 & FTEs
	Voucher Processing	505,036	5,605	4,417	1,188	3	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,053	1,032	21		Employee FTEs
	Personnel Benefits & Services	1,119,174	2,832	2,557	275		Employee FTEs
	Training	179,274	520	499	21		Employee FTEs
Non-Depart	Association Dues	97,740	284	300	(16)		Employee FTEs
	Administrative Support Services	770,358	548	322	226		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	130,948	124,392	6,556	1	Actual Effort & Expected Benefit
	Emergency Management	805,319	29,095	33,383	(4,288)	2	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	5,861	4,838	1,023	4	Direct Charge
Treasurer	Budget & Accounting	259,348	830	753	77		Adjusted Budget
	Cash Receipts	41,701	2,098	1,828	270		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	604	410	194		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	429	427	2		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 196,063	\$ 189,279	\$ 6,784		
Notes: 1. Cost decrease is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program. The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs. 2. Cost decrease was due to a proportional reduction in the allocated cost of this service to this Fund when compared to the prior year. 3. Cost increase is due to an increase in AP invoices processed for this Fund when compared to the prior year. 4. Cost increase is due to an increase in legal service hours provided to this Fund when compared to the prior year.							

Full Cost of Services By Fund							
Grand Mound Water		Fund - 4350		Agy - 34			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	1,978	1,958	20		Adjusted Budget & FTEs
	Budget	700,538	1,308	923	385		Adjusted Budget
	CAO/ACAO	435,777	688	708	(20)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	440	366	74		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,652	2,891	761		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	524	369	155		Accounting Personnel
	Capital Asset Accounting	186,914	1,017	1,431	(414)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	203	173	30		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	446	459	(13)		W-2 & FTEs
	Voucher Processing	505,036	3,308	2,811	497		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	573	548	25		Employee FTEs
	Personnel Benefits & Services	1,119,174	1,542	1,357	185		Employee FTEs
	Training	179,274	283	265	18		Employee FTEs
Non-Depart	Association Dues	97,740	155	159	(4)		Employee FTEs
	Administrative Support Services	770,358	298	171	127		FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	73,595	70,033	3,562	1	Actual Effort & Expected Benefit
	Emergency Management	805,319	14,976	14,734	242		Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	4,661	4,838	(177)		Direct Charge
Treasurer	Budget & Accounting	259,348	485	448	37		Adjusted Budget
	Cash Receipts	41,701	2,193	1,837	356		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	340	261	79		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	223	258	(35)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 112,888	\$ 106,998	\$ 5,890		
Notes: 1. Cost decrease is due to the elimination of service charges to Roads for Parks. Parks was determined to be a non-benefitting program for services provided by the Planning Department. Service costs chargeable to Roads were therefore shifted to other benefitting program. The allocation of service costs was also modified from an estimated benefit to a uniform distribution of charges to all benefitting programs.							

Full Cost of Services By Fund						
Olympic View Debt Service		Fund - 4380		Agy - 04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	21	40	(19)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 21	\$ 40	\$ (19)	
Notes: None						

Full Cost of Services By Fund						
Tamoshan Water/Sewer		Fund - 4400		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	435	537	(102)	Adjusted Budget & FTEs
	Budget	700,538	286	283	3	Adjusted Budget
	CAO/ACAO	435,777	152	167	(15)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	98	86	12	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,664	2,098	566	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	85	59	26	Accounting Personnel
	Capital Asset Accounting	186,914	267	391	(124)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	44	44	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	55	57	(2)	W-2 & FTEs
	Voucher Processing	505,036	2,073	2,100	(27)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	127	128	(1)	Employee FTEs
	Personnel Benefits & Services	1,119,174	342	319	23	Employee FTEs
	Training	179,274	63	62	1	Employee FTEs
Non-Depart	Association Dues	97,740	34	37	(3)	Employee FTEs
	Administrative Support Services	770,358	67	41	26	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	1,219	1,442	(223)	Actual Effort & Expected Benefit
	Emergency Management	805,319	979	1,133	(154)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	106	137	(31)	Adjusted Budget
	Cash Receipts	41,701	604	535	69	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	239	197	42	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	49	66	(17)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 9,988	\$ 9,919	\$ 69	
Notes: No significant changes in costs noted						

Full Cost of Services By Fund						
Olympic View Sewer		Fund - 4410		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	188	228	(40)	Adjusted Budget & FTEs
	Budget	700,538	129	123	6	Adjusted Budget
	CAO/CAAO	435,777	63	68	(5)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	40	35	5	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,027	1,593	434	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	20	12	8	Accounting Personnel
	Capital Asset Accounting	186,914	96	107	(11)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	21	16	5	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	22	23	(1)	W-2 & FTEs
	Voucher Processing	505,036	1,382	1,692	(310)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	52	52	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	140	130	10	Employee FTEs
	Training	179,274	26	25	1	Employee FTEs
Non-Depart	Association Dues	97,740	14	15	(1)	Employee FTEs
	Administrative Support Services	770,358	27	17	10	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	542	577	(35)	Actual Effort & Expected Benefit
	Emergency Management	805,319	-	45	(45)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	47	60	(13)	Adjusted Budget
	Cash Receipts	41,701	24	21	3	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	148	123	25	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	22	23	(1)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 5,030	\$ 4,985	\$ 45	
Notes: No significant changes in costs noted						

Full Cost of Services By Fund							
Tamoshan Reserve		Fund -		4420		Agy - 34	
Cost Centers	Services	2020		2019		Change	
		Cost	Billable			\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	147	6	141		Adjusted Budget & FTEs
	Budget	700,538	156	6	150		Adjusted Budget
	CAO/CAAO	435,777	15	-	15		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	10	-	10		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	634	295	339	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	72	119	(47)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	1	1	-		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	5	-	5		W-2 & FTEs
	Voucher Processing	505,036	35	52	(17)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	13	-	13		Employee FTEs
	Personnel Benefits & Services	1,119,174	34	-	34		Employee FTEs
	Training	179,274	7	-	7		Employee FTEs
Non-Depart	Association Dues	97,740	3	-	3		Employee FTEs
	Administrative Support Services	770,358	7	-	7		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	58	2	56		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	4	4	-		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	2	2	-		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,203	\$ 487	\$ 716		
Notes: 1. Cost increase was due to a significant increase in budget amounts and transactions for this Fund when compared to the prior year							

Full Cost of Services By Fund						
Grand Mound Wastewater		Fund - 4440		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	484	398	86	Adjusted Budget & FTEs
	Budget	700,538	578	294	284	Adjusted Budget
	CAO/ACAO	435,777	8	42	(34)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	5	22	(17)	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	813	1,383	(570)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	55	50	5	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	30	11	19	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	3	15	(12)	W-2 & FTEs
	Voucher Processing	505,036	138	43	95	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	7	33	(26)	Employee FTEs
	Personnel Benefits & Services	1,119,174	18	82	(64)	Employee FTEs
	Training	179,274	3	16	(13)	Employee FTEs
Non-Depart	Association Dues	97,740	2	9	(7)	Employee FTEs
	Administrative Support Services	770,358	3	10	(7)	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	214	143	71	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	17	8	9	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	34	15	19	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,412	\$ 2,574	\$ (162)	
Notes: No significant changes in costs noted						

Full Cost of Services By Fund							
Grand Mound Water Cap		Fund - 4450		Agy - 34			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	2,153	1,120	1,033	1	Adjusted Budget & FTEs
	Budget	700,538	2,610	889	1,721	2	Adjusted Budget
	CAO/ACAO	435,777	12	64	(52)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	7	33	(26)		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,531	1,712	(181)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	291	105	186		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	16	72	(56)		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	4	22	(18)		W-2 & FTEs
	Voucher Processing	505,036	336	581	(245)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	10	49	(39)		Employee FTEs
	Personnel Benefits & Services	1,119,174	26	122	(96)		Employee FTEs
	Training	179,274	5	24	(19)		Employee FTEs
Non-Depart	Association Dues	97,740	3	14	(11)		Employee FTEs
	Administrative Support Services	770,358	5	15	(10)		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	966	431	535	1	Adjusted Budget
	Cash Receipts	41,701	-	5	(5)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	29	34	(5)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	17	107	(90)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 8,021	\$ 5,399	\$ 2,622		
Notes: 1. Cost increase was due to a significant increase in the budget for this Fund when compared to the prior year							
2. Cost increases for these activities are due to an increase of serviced FTEs assigned to this Fund when compared to prior year							

Full Cost of Services By Fund						
Tamoshan Beverly Beach Debt		Fund - 4460		Agy - 34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	15	(15)	Adjusted Budget & FTEs
	Budget	700,538	-	13	(13)	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	34	35	(1)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	6	(6)	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 34	\$ 69	\$ (35)	
Notes: None						

Full Cost of Services By Fund						
Grand Mound Debt Service		Fund - 4480		Agy - 04/34		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	20	-	20	Adjusted Budget & FTEs
	Budget	700,538	24	-	24	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	332	250	82	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	2	2	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	9	-	9	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	2	3	(1)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 389	\$ 255	\$ 134	
Notes: None						

Full Cost of Services By Fund						
Community Loan Repayment #1		Fund - 4510		Agy - 04/40		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	316	338	(22)	Adjusted Budget & FTEs
	Budget	700,538	386	289	97	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	474	358	116	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	1	1	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	87	(87)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	143	140	3	Adjusted Budget
	Cash Receipts	41,701	9	14	(5)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	15	(15)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	1	1	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,330	\$ 1,243	\$ 87	
Notes: No significant cost increases noted						

Full Cost of Services By Fund							
Unemployment Compensation		Fund -		5030		Agy - 22	
Cost Centers	Services	2020		2019		Change	
		Cost	Billable			\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	1,211	961	250	1	Adjusted Budget & FTEs
	Budget	700,538	1,101	549	552	2	Adjusted Budget
	CAO/ACAO	435,777	235	256	(21)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	150	133	17		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,061	760	1,301	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	6	6	-		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	158	68	90		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	84	89	(5)		W-2 & FTEs
	Voucher Processing	505,036	35	35	-		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	196	198	(2)		Employee FTEs
	Personnel Benefits & Services	1,119,174	527	490	37		Employee FTEs
	Training	179,274	97	95	2		Employee FTEs
Non-Depart	Association Dues	97,740	53	57	(4)		Employee FTEs
	Administrative Support Services	770,358	101	62	39		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	408	267	141	1	Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	6	5	1		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	173	101	72		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 6,602	\$ 4,132	\$ 2,470		
Notes: 1. Cost increase is due to an increase in budget, expenditure and G/L transactions for this Fund when compared to the prior year							
2. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund							
Insurance Risk		Fund - 5050		Agy - 22			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	7,888	7,222	666	3	Adjusted Budget & FTEs
	Budget	700,538	7,683	4,770	2,913	2	Adjusted Budget
	CAO/CAAO	435,777	1,214	1,322	(108)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	777	684	93		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	8,042	7,211	831	3	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	46	41	5		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	1,143	795	348		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	733	779	(46)		W-2 & FTEs
	Voucher Processing	505,036	1,745	1,111	634		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,011	1,022	(11)		Employee FTEs
	Personnel Benefits & Services	1,119,174	2,717	2,533	184		Employee FTEs
	Training	179,274	499	494	5		Employee FTEs
Non-Depart	Association Dues	97,740	272	297	(25)		Employee FTEs
	Administrative Support Services	770,358	526	319	207		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	8,491	22,604	(14,113)	1	Direct Charge
Treasurer	Budget & Accounting	259,348	2,844	2,315	529	3	Adjusted Budget
	Cash Receipts	41,701	57	71	(14)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	104	73	31		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	1,253	1,187	66		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 47,045	\$ 54,850	\$ (7,805)		
Notes: 1. Cost decrease is due to a significant decrease in legal service hours provided to this Fund when compared to the prior year							
2. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							
3. Cost increase is due to an increase in budget, expenditure and G/L transactions for this Fund when compared to the prior year							

Full Cost of Services By Fund							
Benefits Administration		Fund - 5060		Agy - 22			
Cost Centers	Services	2020		2019	Change	Note	Service Charge Based On:
		Cost	Billable		\$		
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	2,117	2,182	(65)		Adjusted Budget & FTEs
	Budget	700,538	887	644	243		Adjusted Budget
	CAO/ACAO	435,777	1,057	1,152	(95)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	676	596	80		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	1,626	1,271	355		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	162	93	69		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	677	613	64		W-2 & FTEs
	Voucher Processing	505,036	363	400	(37)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	880	891	(11)		Employee FTEs
	Personnel Benefits & Services	1,119,174	2,367	2,207	160		Employee FTEs
	Training	179,274	435	430	5		Employee FTEs
Non-Depart	Association Dues	97,740	237	259	(22)		Employee FTEs
	Administrative Support Services	770,358	459	278	181		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	2,815	323	2,492	1	Direct Charge
Treasurer	Budget & Accounting	259,348	328	312	16		Adjusted Budget
	Cash Receipts	41,701	-	3	(3)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	57	49	8		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	177	139	38		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 15,320	\$ 11,842	\$ 3,478		
Notes: 1. Cost increase is due to a significant increase in legal service hours provided to this Fund when compared to the prior year							

Full Cost of Services By Fund						
Central Services/Facilities		Fund - 5210		Agy - 25		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	35,132	65,299	(30,167)	Adjusted Budget & FTEs
	Budget	700,538	23,273	27,232	(3,959)	Adjusted Budget
	CAO/ACAO	435,777	12,210	26,955	(14,745)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	7,816	13,947	(6,131)	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	25,751	41,127	(15,376)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	885	1,190	(305)	Accounting Personnel
	Capital Asset Accounting	186,914	10,464	10,632	(168)	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	4,177	4,962	(785)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	7,455	16,711	(9,256)	W-2 & FTEs
	Voucher Processing	505,036	32,817	45,770	(12,953)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	10,170	20,842	(10,672)	Employee FTEs
	Personnel Benefits & Services	1,119,174	27,349	51,643	(24,294)	Employee FTEs
	Training	179,274	5,023	10,066	(5,043)	Employee FTEs
Non-Depart	Association Dues	97,740	2,739	6,043	(3,304)	Employee FTEs
	Administrative Support Services	770,358	5,295	6,512	(1,217)	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-	Actual Effort & Expected Benefit
	Emergency Management	805,319	255,164	330,052	(74,888)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	42,687	36,168	6,519	Direct Charge
Treasurer	Budget & Accounting	259,348	8,616	13,214	(4,598)	Adjusted Budget
	Cash Receipts	41,701	186	437	(251)	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	2,563	3,903	(1,340)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	4,583	7,416	(2,833)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	28,107	26,858	1,249	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 552,462	\$ 766,979	\$ (214,517)	
Note: See explanations for changes in costs in combined billing statement for Central Services and Information Technology Funds						

Full Cost of Services By Fund							
Central Services Reserve		Fund - 5220		Agy - 25			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	10,117	12,297	(2,180)	1	Adjusted Budget & FTEs
	Budget	700,538	12,354	10,513	1,841	2	Adjusted Budget
	CAO/CAAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	13,554	14,186	(632)	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	15,414	15,034	380		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	805	1,032	(227)	1	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	426	(426)		W-2 & FTEs
	Voucher Processing	505,036	3,705	3,289	416		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	4,574	5,101	(527)	1	Adjusted Budget
	Cash Receipts	41,701	41	68	(27)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	347	267	80		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	883	1,543	(660)	1	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 61,794	\$ 63,756	\$ (1,962)		
Notes: 1. Cost decrease is due to a decrease in budget and expenditure transactions for this Fund when compared to the prior year							
2. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund							
CS Facilities Engineering		Fund - 5230		Agy - 25			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	3,628	2,893	735	1	Adjusted Budget & FTEs
	Budget	700,538	1,410	754	656		Adjusted Budget
	CAO/ACAO	435,777	1,878	1,621	257	1	Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	1,203	839	364	1	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	3,471	2,825	646		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	169	152	17		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	871	564	307		W-2 & FTEs
	Voucher Processing	505,036	397	598	(201)		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	1,564	1,253	311	1	Employee FTEs
	Personnel Benefits & Services	1,119,174	4,207	3,105	1,102	1	Employee FTEs
	Training	179,274	773	605	168	1	Employee FTEs
Non-Depart	Association Dues	97,740	421	363	58		Employee FTEs
	Administrative Support Services	770,358	815	392	423	1	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	522	366	156		Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	65	84	(19)		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	186	226	(40)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	1,243	1,185	58		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 22,823	\$ 17,825	\$ 4,998		
Notes: 1. Cost increase is due to an increase of 1 FTE assigned to this Fund when compared to the prior year							

Full Cost of Services By Fund							
System Reserve		Fund - 5240		Agy - 25			
Cost Centers	Services	2020		2019	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	1,613	1,349	264	1	Adjusted Budget & FTEs
	Budget	700,538	1,340	701	639	1	Adjusted Budget
	CAO/ACAO	435,777	392	427	(35)		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	250	221	29		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	12,024	8,108	3,916	1	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	655	-	655		Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	104	64	40		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	239	254	(15)		W-2 & FTEs
	Voucher Processing	505,036	190	8	182		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	326	330	(4)		Employee FTEs
	Personnel Benefits & Services	1,119,174	877	817	60		Employee FTEs
	Training	179,274	161	159	2		Employee FTEs
Non-Depart	Association Dues	97,740	88	95	(7)		Employee FTEs
	Administrative Support Services	770,358	170	103	67		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	496	340	156	1	Adjusted Budget
	Cash Receipts	41,701	-	-	-		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	4	1	3		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	114	96	18		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 19,043	\$ 13,073	\$ 5,970		
Notes: 1. Cost increase is due to an increase in budget, expenditure and G/L transactions for this Fund when compared to the prior year							

Full Cost of Services By Fund						
Information Technology		Fund - 5250		Agy - 38		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	31,720	-	31,720	Adjusted Budget & FTEs
	Budget	700,538	13,192	-	13,192	Adjusted Budget
	CAO/ACAO	435,777	15,889	-	15,889	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	10,170	-	10,170	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	14,555	-	14,555	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	426	-	426	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	2,185	-	2,185	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	8,770	-	8,770	W-2 & FTEs
	Voucher Processing	505,036	10,631	-	10,631	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	13,235	-	13,235	Employee FTEs
	Personnel Benefits & Services	1,119,174	35,588	-	35,588	Employee FTEs
	Training	179,274	6,537	-	6,537	Employee FTEs
Non-Depart	Association Dues	97,740	3,564	-	3,564	Employee FTEs
	Administrative Support Services	770,358	6,890	-	6,890	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	4,884	-	4,884	Adjusted Budget
	Cash Receipts	41,701	232	-	232	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	1,865	-	1,865	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	2,398	-	2,398	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 182,731	\$ -	\$ 182,731	
Note: See explanations for changes in costs in combined billing statement for Central Services and Information Technology Funds						

Full Cost of Services By Fund							
Central Services & Information Technology				Funds 5210 & 5250			
Cost Centers	Services	2020		5250	Change		Service Charge Based On:
		Cost	Billable		\$	Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	66,852	65,299	1,553	2	Adjusted Budget & FTEs
	Budget	700,538	36,465	27,232	9,233	3	Adjusted Budget
	CAO/CAAO	435,777	28,099	26,955	1,144	2	Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	17,986	13,947	4,039	2	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	40,306	41,127	(821)		Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	1,311	1,190	121		Accounting Personnel
	Capital Asset Accounting	186,914	10,464	10,632	(168)		Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	6,362	4,962	1,400		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	16,225	16,711	(486)		W-2 & FTEs
	Voucher Processing	505,036	43,448	45,770	(2,322)	5	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	23,405	20,842	2,563	2	Employee FTEs
	Personnel Benefits & Services	1,119,174	62,937	51,643	11,294	2	Employee FTEs
	Training	179,274	11,560	10,066	1,494	2	Employee FTEs
Non-Depart	Association Dues	97,740	6,303	6,043	260		Employee FTEs
	Administrative Support Services	770,358	12,185	6,512	5,673	2	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-		Actual Effort & Expected Benefit
	Emergency Management	805,319	255,164	330,052	(74,888)	1	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	42,687	36,168	6,519	4	Direct Charge
Treasurer	Budget & Accounting	259,348	13,500	13,214	286		Adjusted Budget
	Cash Receipts	41,701	418	437	(19)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	4,428	3,903	525		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	6,981	7,416	(435)		Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	28,107	26,858	1,249		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 735,193	\$ 766,979	\$ (31,786)		
Notes: 1. Cost decrease was due to a proportional reduction in the allocated cost of this service. More specifically, Central Services allocation factor was \$11.5 million less whereas Roads was \$10.4 million more when compared to the prior year 2. Increase in cost is due to an additional 8.6 FTEs assigned to these two Funds when compared to the prior year 3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year 4. Increase in cost is due to an increase in legal service hours provided to this Fund when compared to the prior year 5. Decrease in cost is due to a decrease in A/P invoices processed for this Fund when compared to the prior year							

Full Cost of Services By Fund						
E.R.&R. Maintenance		Fund - 5410		Agy - 25/04		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	17,394	18,069	(675)	Adjusted Budget & FTEs
	Budget	700,538	12,432	9,113	3,319	Adjusted Budget
	CAO/CAAO	435,777	5,479	5,971	(492)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	3,507	3,089	418	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	15,655	13,905	1,750	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	595	(595)	Accounting Personnel
	Capital Asset Accounting	186,914	2,914	971	1,943	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	2,019	1,414	605	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	3,653	3,565	88	W-2 & FTEs
	Voucher Processing	505,036	70,290	53,857	16,433	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	4,564	4,617	(53)	Employee FTEs
	Personnel Benefits & Services	1,119,174	12,271	11,440	831	Employee FTEs
	Training	179,274	2,254	2,230	24	Employee FTEs
Non-Depart	Association Dues	97,740	1,229	1,338	(109)	Employee FTEs
	Administrative Support Services	770,358	2,376	1,443	933	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	-	-	-	Actual Effort & Expected Benefit
	Emergency Management	805,319	4,848	8,911	(4,063)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	1,939	3,226	(1,287)	Direct Charge
Treasurer	Budget & Accounting	259,348	4,603	4,422	181	Adjusted Budget
	Cash Receipts	41,701	298	173	125	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	2,537	2,011	526	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	2,215	2,113	102	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 172,477	\$ 152,473	\$ 20,004	
Notes: 1. Cost increase is due to a significant increase in A/P invoices processed for this Fund when compared to the prior year 2. Cost decrease was due to a proportional reduction in the allocated cost of this service to this Fund when compared to the prior year 3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year 4. Cost increase is due to an increase in capital asset transactions processed for this Fund when compared to the prior year 5. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year 6. Cost decrease is due to a decrease in legal service hours provided to this Fund when compared to the prior year						

Full Cost of Services By Fund							
E.R.&R. Replacement		Fund - 5420		Agy - 25			
Cost Centers	Services	2020		2019	Change	Note	Service Charge Based On:
		Cost	Billable		\$		
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -		Property Tax Levy
BOCC	BOCC	1,147,334	9,491	10,687	(1,196)	2	Adjusted Budget & FTEs
	Budget	700,538	11,590	9,137	2,453	3	Adjusted Budget
	CAO/ACAO	435,777	-	-	-		Employee FTEs
	Jail	-	-	-	-		Direct Charge
	Public Info	278,938	-	-	-		Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	5,849	9,551	(3,702)	2	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-		Accounting Personnel
	Capital Asset Accounting	186,914	50,270	54,439	(4,169)	1	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-		Grant Expenditures
	Internal Auditing	118,168	38	903	(865)		Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-		W-2 & FTEs
	Voucher Processing	505,036	803	728	75		Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-		Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-		Employee FTEs
	Training	179,274	-	-	-		Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-		Employee FTEs
	Administrative Support Services	770,358	-	-	-		FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-		Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-		Direct Charge
Treasurer	Budget & Accounting	259,348	4,290	4,434	(144)	2	Adjusted Budget
	Cash Receipts	41,701	102	117	(15)		Processed Cash Receipts
	Internal Auditing	-	-	-	-		Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-		Property Taxes Levied
	Warrant Processing	139,236	86	77	9		Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-		Depreciated Cost - GF Only
	External Audit Services	129,647	42	1,348	(1,306)	2	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-		Estimated Library Usage
	Space Usage	1,214,464	-	-	-		Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 82,561	\$ 91,421	\$ (8,860)		
Notes: 1. Cost increase is due to an increase in capital asset transactions processed for this Fund when compared to the prior year							
2. Cost decrease is due to a decrease in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year							
3. Cost increase is due to a 42% increase in the cost of this service when compared to the prior year							

Full Cost of Services By Fund						
Forest Excise		Fund - 6331		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Treasurer's Trust		Fund - 6334		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Taxes & Refunds Pending		Fund - 6335		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Performance Bonds		Fund - 6336		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	3	3	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 3	\$ 3	\$ -	
Notes: None						

Full Cost of Services By Fund						
State Agencies		Fund - 6338-9,A-D		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 988,365	\$ 692,237	\$ 296,128	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	1,486	1,477	9	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	118,271	92,651	25,620	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 1,108,122	\$ 786,365	\$ 321,757	
Notes: None						

Full Cost of Services By Fund						
Drainage Districts		Fund - 6350-54		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	78	113	(35)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	83	86	(3)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 161	\$ 199	\$ (38)	
Notes: None						

Full Cost of Services By Fund						
Cemetery Districts		Fund -		6410-11		Agy - 0
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 2,499	\$ 2,581	\$ (82)	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	510	530	(20)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	299	345	(46)	Property Taxes Levied
	Warrant Processing	139,236	551	470	81	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 3,859	\$ 3,926	\$ (67)	
Notes: None						

Full Cost of Services By Fund						
PUD #1		Fund -		6420-29,F-P		Agy - 0
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 3,098	\$ 3,196	\$ (98)	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	371	428	(57)	Property Taxes Levied
	Warrant Processing	139,236	2,987	1,872	1,115	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 6,456	\$ 5,496	\$ 960	
Notes: None						

Full Cost of Services By Fund						
Tanglewilde Parks		Fund - 6431		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 697	\$ 727	\$ (30)	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	43	43	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	83	98	(15)	Property Taxes Levied
	Warrant Processing	139,236	29	21	8	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 852	\$ 889	\$ (37)	
Notes: None						

Full Cost of Services By Fund						
Housing Authority		Fund - 6440-49,A-J			Agy - 0	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	18,572	15,466	3,106	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 18,572	\$ 15,466	\$ 3,106	
Notes: None						

Full Cost of Services By Fund						
Intercity Transit		Fund - 6450		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	3,363	2,284	1,079	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 3,363	\$ 2,284	\$ 1,079	
Notes: None						

Full Cost of Services By Fund						
Timberland Regional Library		Fund -		6460-64		Agy - 0
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 135,194	\$ 138,937	\$ (3,743)	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	16,178	18,595	(2,417)	Property Taxes Levied
	Warrant Processing	139,236	4,612	4,188	424	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 155,984	\$ 161,720	\$ (5,736)	
Notes: None						

Full Cost of Services By Fund						
ORCAA		Fund -		6471		Agy - 0
Cost Centers	Services	2020		2019	Change	
		Cost	Adjusted Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	171	164	7	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	4,087	3,933	154	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 4,258	\$ 4,097	\$ 161	
Notes: No significant changes noted						

Full Cost of Services By Fund						
Conservation District		Fund - 6480		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	
BOCC	BOCC	1,147,334	-	-	-	
	Budget	700,538	-	-	-	
	CAO/CAAO	435,777	-	-	-	
	Jail	-	-	-	-	
	Public Info	278,938	-	-	-	
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	
	Financial Policies & Procedures	25,969	-	-	-	
	Capital Asset Accounting	186,914	-	-	-	
	Grant Accounting	198,650	-	-	-	
	Internal Auditing	118,168	-	-	-	
	Payroll Processing	333,286	-	-	-	1
	Voucher Processing	505,036	-	-	-	
Human Resources	Labor Relations	362,982	-	-	-	
	Personnel Benefits & Services	1,119,174	-	-	-	
	Training	179,274	-	-	-	
Non-Depart	Association Dues	97,740	-	-	-	
	Administrative Support Services	770,358	-	-	-	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	-	-	-	
Treasurer	Budget & Accounting	259,348	-	-	-	
	Cash Receipts	41,701	-	-	-	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	-	-	-	
	Warrant Processing	139,236	-	-	-	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	-	-	-	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Thurston Regional Planning		Fund - 6490		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Adjusted Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	
BOCC	BOCC	1,147,334	-	-	-	
	Budget	700,538	-	-	-	
	CAO/CAAO	435,777	-	-	-	
	Jail	-	-	-	-	
	Public Info	278,938	-	-	-	
Financial Services	Reporting, Budget & Analysis	867,604	3,704	2,693	1,011	1
	Financial Policies & Procedures	25,969	-	446	(446)	
	Capital Asset Accounting	186,914	-	-	-	
	Grant Accounting	198,650	-	-	-	
	Internal Auditing	118,168	-	-	-	
	Payroll Processing	333,286	4,087	4,140	(53)	
	Voucher Processing	505,036	4,940	5,327	(387)	
Human Resources	Labor Relations	362,982	-	-	-	
	Personnel Benefits & Services	1,119,174	-	-	-	
	Training	179,274	-	-	-	
Non-Depart	Association Dues	97,740	-	-	-	
	Administrative Support Services	770,358	-	-	-	
Planning	Planning	2,360,884	-	-	-	
PAO	Civil Attorney Services	1,942,529	-	-	-	
Treasurer	Budget & Accounting	259,348	-	-	-	
	Cash Receipts	41,701	-	-	-	
	Internal Auditing	-	-	-	-	
	Tax Collections	559,760	-	-	-	
	Warrant Processing	139,236	-	-	-	
Other	Equipment Depreciation	2,261,191	-	-	-	
	External Audit Services	129,647	-	-	-	
	Library Usage	17,880	-	-	-	
	Space Usage	1,214,464	-	-	-	
Total Allocated Cost		\$ 20,932,170	\$ 12,731	\$ 12,606	\$ 125	
Notes: 1. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund						
ESD #113		Fund -		6500-06		Agy - 0
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	3,531	12,577	(9,046)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 3,531	\$ 12,577	\$ (9,046)	
Notes: None						

Full Cost of Services By Fund						
School Districts		Fund - 6500-6620 Agy - 0				
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 1,811,359	\$ 1,866,881	\$ (55,522)	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	39	39	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	216,753	249,868	(33,115)	Property Taxes Levied
	Warrant Processing	139,236	42,842	30,210	12,632	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 2,070,993	\$ 2,146,998	\$ (76,005)	
Notes: None						

Full Cost of Services By Fund						
Fire Districts		Fund - 6630-6777 Agy - 0				
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 326,546	\$ 319,387	\$ 7,159	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	8,333	7,002	1,331	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	39,076	42,748	(3,672)	Property Taxes Levied
	Warrant Processing	139,236	9,111	8,021	1,090	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 383,066	\$ 377,158	\$ 5,908	
Notes: None						

Full Cost of Services By Fund						
West Thurston Fire		Fund -		6780,67A	Agy - 0	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 30,696	\$ 31,632	\$ (936)	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	1,641	1,788	(147)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	3,673	4,233	(560)	Property Taxes Levied
	Warrant Processing	139,236	1,894	1,700	194	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 37,904	\$ 39,353	\$ (1,449)	
Notes: None						

Full Cost of Services By Fund						
SE Thurston Regional Fire		Fund -		67B	Agy - 0	
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 37,717	\$ 37,574	\$ 143	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	1,391	1,198	193	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	4,513	5,029	(516)	Property Taxes Levied
	Warrant Processing	139,236	1,530	1,420	110	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 45,151	\$ 45,221	\$ (70)	
Notes: None						

Full Cost of Services By Fund						
Port of Olympia		Fund - 6802-07		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 68,588	\$ 60,241	\$ 8,347	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	8,207	8,062	145	Property Taxes Levied
	Warrant Processing	139,236	3,753	3,348	405	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 80,548	\$ 71,651	\$ 8,897	
Notes: None						

Full Cost of Services By Fund						
Cities & Towns		Fund - 6810-70		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 414,083	\$ 395,262	\$ 18,821	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	59	58	1	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	49,551	52,903	(3,352)	Property Taxes Levied
	Warrant Processing	139,236	-	66	(66)	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 463,693	\$ 448,289	\$ 15,404	
Notes: None						

Full Cost of Services By Fund						
CapCom		Fund -		6910-11		Agy - 0
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/CAAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	106	(106)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	902	726	176	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 902	\$ 832	\$ 70	
Notes: None						

Full Cost of Services By Fund						
Visitor & Convention's Bureau		Fund - 6920		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
Olympia Metropolitan Park District		Fund - 6930		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 39,672	\$ 38,775	\$ 897	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	4,747	5,190	(443)	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 44,419	\$ 43,965	\$ 454	
Notes: None						

Full Cost of Services By Fund						
Dispute Resolution Center		Fund - 6940		Agy - 0		
Cost Centers	Services	2020		2019	Change	
		Cost	Allocated		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	31	31	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 31	\$ 31	\$ -	
Notes: None						

Full Cost of Services By Fund						
Area Agency On Aging		Fund - 6950		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Adjusted Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	2,066	1,360	706	1 Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	983	893	90	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	14,206	14,906	(700)	W-2 & FTEs
	Voucher Processing	505,036	10,217	9,969	248	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 27,472	\$ 27,128	\$ 344	
Notes: 1. Cost increase is due to an increase in expenditure, budget and G/L transactions processed for this Fund when compared to the prior year						

Full Cost of Services By Fund						
Thurston Mason BHO		Fund - 6960		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	6,525	(6,525)	Adjusted Budget
	CAO/ACAO	435,777	-	4,978	(4,978)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	2,576	(2,576)	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	905	39,550	(38,645)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	1,787	(1,787)	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	968	(968)	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	4,497	(4,497)	W-2 & FTEs
	Voucher Processing	505,036	14,888	27,853	(12,965)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	3,849	(3,849)	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	9,536	(9,536)	Employee FTEs
	Training	179,274	-	1,859	(1,859)	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	1,203	(1,203)	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	3,166	(3,166)	Adjusted Budget
	Cash Receipts	41,701	231	-	231	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	2,429	906	1,523	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	1,448	(1,448)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 18,453	\$ 110,701	\$ (92,248)	
Notes: No significant changes noted						

Full Cost of Services By Fund						
Wash State Trans Insur Pool		Fund - 6970		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	-	-	-	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ -	\$ -	\$ -	
Notes: None						

Full Cost of Services By Fund						
LOTT		Fund - 6980		Agy - 0		
Cost Centers	Services	2020		2019	Change	Service Charge Based On:
		Cost	Allocated		\$ Note	
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ -	\$ -	\$ -	Property Tax Levy
BOCC	BOCC	1,147,334	-	-	-	Adjusted Budget & FTEs
	Budget	700,538	-	-	-	Adjusted Budget
	CAO/ACAO	435,777	-	-	-	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	-	-	-	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	-	-	-	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	-	-	-	Accounting Personnel
	Capital Asset Accounting	186,914	-	-	-	Processed Capital Asset Transactions
	Grant Accounting	198,650	-	-	-	Grant Expenditures
	Internal Auditing	118,168	-	-	-	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	-	-	-	W-2 & FTEs
	Voucher Processing	505,036	-	-	-	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	-	-	-	Employee FTEs
	Personnel Benefits & Services	1,119,174	-	-	-	Employee FTEs
	Training	179,274	-	-	-	Employee FTEs
Non-Depart	Association Dues	97,740	-	-	-	Employee FTEs
	Administrative Support Services	770,358	-	-	-	FTEs, Allocated Cost & Direct Charge
Planning	Planning	2,360,884	-	-	-	Actual Effort & Expected Benefit
PAO	Civil Attorney Services	1,942,529	-	-	-	Direct Charge
Treasurer	Budget & Accounting	259,348	-	-	-	Adjusted Budget
	Cash Receipts	41,701	-	-	-	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	-	-	-	Property Taxes Levied
	Warrant Processing	139,236	4,991	4,545	446	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	-	-	-	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	-	-	-	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 4,991	\$ 4,545	\$ 446	
Notes: None						

Full Cost of Services By Fund						
Billable Summary - All Billable Funds						
Cost Centers	Services	2020		2019	Change	
		Cost	Billable		\$	Note
Assessor & BOE	Tax Levy	\$ 4,677,788	\$ 362,458	\$ 356,707	\$ 5,751	Property Tax Levy
BOCC	BOCC	1,147,334	470,191	462,426	7,765	Adjusted Budget & FTEs
	Budget	700,538	408,470	295,325	113,145	Adjusted Budget
	CAO/ACAO	435,777	182,099	193,006	(10,907)	Employee FTEs
	Jail	-	-	-	-	Direct Charge
	Public Info	278,938	116,559	99,864	16,695	Employee FTEs & Direct Charge
Financial Services	Reporting, Budget & Analysis	867,604	502,168	515,449	(13,281)	Adj Exp/Budget & GL/Bud/AR Adjust
	Financial Policies & Procedures	25,969	14,379	13,532	847	Accounting Personnel
	Capital Asset Accounting	186,914	169,140	167,916	1,224	Processed Capital Asset Transactions
	Fund Specific Services	-	-	488	(488)	
	Grant Accounting	198,650	163,648	93,232	70,416	Grant Expenditures
	Internal Auditing	118,168	62,986	50,348	12,638	Adjusted Expend & Direct Charge
	Payroll Processing	333,286	154,482	159,446	(4,964)	W-2 & FTEs
	Voucher Processing	505,036	289,935	306,731	(16,796)	Processed Invoice Line Items
Human Resources	Labor Relations	362,982	152,166	149,724	2,442	Employee FTEs
	Personnel Benefits & Services	1,119,174	409,179	370,995	38,184	Employee FTEs
	Training	179,274	75,154	72,312	2,842	Employee FTEs
Non-Depart	Association Dues	97,740	31,874	33,191	(1,317)	Employee FTEs
	Administrative Support Services	770,358	78,965	46,625	32,340	FTEs, Allocated Cost & Direct Charge
Plan & Emg Mgt	Planning	1,555,565	1,068,440	1,223,355	(154,915)	Actual Effort & Expected Benefit
	Emergency Management	805,319	793,716	892,803	(99,087)	Net Book Value of Infra-Structure
PAO	Civil Attorney Services	1,942,529	752,067	650,277	101,790	Direct Charge
Treasurer	Budget & Accounting	259,348	151,222	143,300	7,922	Adjusted Budget
	Cash Receipts	41,701	23,032	21,075	1,957	Processed Cash Receipts
	Internal Auditing	-	-	-	-	Adjusted Expend & Direct Charge
	Tax Collections	559,760	43,372	47,743	(4,371)	Property Taxes Levied
	Warrant Processing	139,236	19,350	17,378	1,972	Warrants Processed
Other	Equipment Depreciation	2,261,191	-	-	-	Depreciated Cost - GF Only
	External Audit Services	129,647	69,107	70,412	(1,305)	Adjusted Expend & Direct Charge
	Library Usage	17,880	-	-	-	Estimated Library Usage
	Space Usage	1,214,464	74,536	72,419	2,117	Depreciated Cost Of Used Space
Total Allocated Cost		\$ 20,932,170	\$ 6,638,695	\$ 6,526,079	\$ 112,616	

Cost Center Overview

Service costs are incurred to provide services and benefits to service users. Service providers costs from the General Fund (as extracted from the County's financial system) are accumulated and reported in the following tables.

The process that accumulates and distributes costs to each activity in a cost center is as follows:

1. The percentage of an employee's time spent on an activity is computed from employee time records (or other allowable time estimating techniques) in the "Employee Time Distribution" table when:
 - The department or cost center provides multiple services and
 - Payroll service costs are allocated to service users using multiple allocation methods
2. An employee's gross payroll cost is distributed across the various activities within a department or cost center by multiplying this cost times the computed time percentages from 1 above in the "Salary Distribution" table.
3. The percentage of payroll costs distributed to each activity from 2 above is computed in the "Salary Distribution" table.
4. Undistributed administrative costs is distributed to each activity by the payroll cost activity percentage from 3 above.
5. Non-payroll costs, including costs for supplies, professional and interfund services, are extracted from the "Expend/Budget Allocation Factors" table and distributed to each activity by the payroll cost activity percentage from 3 above.

Cost Center Overview - Continued

6. Any capital, debt, intergovernmental or other non-allocable costs are subtracted and excluded from the total accumulated cost to compute an allocable or billable cost for each activity.
7. This cost is then distributed to user funds in other tables within this cost model by allocation factors derived from assumptions on the value and benefits of these services to service users.

Accumulated costs in some cost centers exclude payroll costs. These costs are accumulated and distributed using other cost distribution methods as noted in the accompanying narrative descriptions in these cost centers.

Only unreimbursed service costs are accumulated and allocated within this cost model. Reimbursed service costs are excluded or deducted from the "Cost Distribution" table or the "Allocation Of Costs - All Cost Plans" table.

Costs are accumulated and distributed as noted and documented in narrative descriptions of provided services for each department or cost center. Each narrative includes a description of the provided service, associated allocation method and the cost plans that include or exclude these costs.

Assessor's Office

Background & Overview

Costs for the Assessor's Office were previously excluded from the County's billable cost plan for the following reasons:

- The BOCC assumed that legislative intent was to fund general administrative service costs (including the cost of this Office and the BOCC) from general property taxes since the tax levy could be increased up to 6% annually by the BOCC to fund costs (and increases in costs) for General Fund services.
- It appeared to be inequitable to bill these service costs to County funds when they could not be legally billed to outside agencies.

These rationales collapsed with enactment of Initiative 747 limiting property taxes to 1% per year and resulting funding shortfalls to the General Fund. The BOCC decided to include this service cost within the County's billable cost plan in 2010 for the following reasons:

- This service cost, along with other general administrative services provided by the General Fund, were no longer adequately funded through property taxes and therefore should be charged to those funds that benefit from services provided by this Department
- It is not inequitable or unfair to bill the cost of these services to benefitting funds even though this service cost cannot be billed to outside serviced agencies because this is merely a reflection or a consequence of what the County is legally authorized to do and not do for outside agencies
- Billing this service cost to benefitting funds is equitable and appropriate since these benefitting funds truly benefit from revenues generated for their funds by services provided to them by and through the Assessor's Office

Assessor's Office

Administration

- Functions** - General oversight of assessment function
- Allocation** - Cost included within the associated activities for each employee
- Cost Plan** - Cost allocated by activity in plans as noted below

Property Appraisal (Mass Appraisal)

- Functions** - Inspection and valuation of real and personal property by analyzing and inspecting assessed properties (including sold, remodeled, exempted, constructed, destroyed or damaged properties) by appraisal and inspection teams (including appraisal, standard, statistics, mass appraisal and field inspection teams)
- Allocation** - Cost allocated by tax levy with General Fund agencies' levy prorated by agency expenditure
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from the Federal plan.
- Billing Adjustments** - Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.

Assessor's Office - Continued

Account Management

Account management and customer service duties which includes:

- Creating parcel accounts for assessment/taxation purposes
- Creating property characteristics for property appraisal
- Updating exemptions and maps
- Reviewing distributions for assessment/taxation purposes
- Processing senior citizen and exemption applications and renewals
- Processing appraisal reviews for BOCC
- Responding to property owners requests
- Determining individual property values
- Maintaining various logs to track work flow

Functions

Allocation - Cost allocated by tax levy with General Fund agencies' levy prorated by agency expenditure

Cost Plan - Cost allocated in Full Cost plan. Cost excluded from the Federal plan.

Billing Allocated full cost not billed to funds that are significantly funded by federal or state grants
Adjustments - (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.

Assessor's Office Employee Time Distribution

Employee Position	Total %	Admin	Property Appraisal	Account Management & Customer Services
Assessor	100.00%	60.00%	30.00%	10.00%
Chief Deputy	100.00%	10.00%	90.00%	0.00%
IT Applications Analyst/Rate Specialist	100.00%	30.00%	70.00%	0.00%
Administrative Assistant	100.00%	50.00%	50.00%	0.00%
Executive Assistant	100.00%	60.00%	20.00%	20.00%
IT Business Apps Analyst	100.00%	40.00%	60.00%	0.00%
Property Administration Manager	100.00%	20.00%	60.00%	20.00%
Senior Appraiser	100.00%	0.00%	100.00%	0.00%
IT Business Apps Tech 1	100.00%	35.00%	65.00%	0.00%
Lead Property Control Analyst	100.00%	0.00%	100.00%	0.00%
Appraiser Analyst Lead	100.00%	20.00%	80.00%	0.00%
Appraiser Analyst	100.00%	0.00%	100.00%	0.00%
Personal Property Appraiser	100.00%	0.00%	100.00%	0.00%
Commercial Appraiser	100.00%	0.00%	100.00%	0.00%
Property Control Analyst	100.00%	0.00%	100.00%	0.00%
Property Control Analyst-Senior Exempt 1 fte	100.00%	0.00%	0.00%	100.00%
Senior Property Control Analyst	100.00%	0.00%	100.00%	0.00%
Senior Property Control Analyst-Current Use 1 fte	100.00%	0.00%	0.00%	100.00%
Temporary employees	100.00%	0.00%	100.00%	0.00%
Appraiser Assistant	100.00%	0.00%	100.00%	0.00%
GIS Analyst III	100.00%	0.00%	70.00%	30.00%
Total Percent Allocated	2100.00%	325.00%	1495.00%	280.00%

Assessor's Office Employee Salary Distribution

Employee Position	Salary & Benefits	Admin	Property Appraisal	Account Management
Assessor	\$ 152,730	\$ 91,638	\$ 45,819	\$ 15,273
Chief Deputy	154,033	15,403	138,630	
IT Applications Analyst/Rate Specialist	122,959	36,888	86,071	
Administrative Assistant	90,360	45,180	45,180	
Executive Assistant	97,299	58,379	19,460	19,460
IT Business Apps Analyst	113,800	45,520	68,280	
Property Administration Manager	194,701	38,940	116,821	38,940
Senior Appraiser	635,670		635,670	
IT Business Apps Tech 1	100,545	35,191	65,354	
Lead Property Control Analyst	93,689		93,689	
Appraiser Analyst Lead	116,109	23,222	92,887	
Appraiser Analyst	537,898		537,898	
Personal Property Appraiser	83,276		83,276	
Commercial Appraiser	183,032		183,032	
Property Control Analyst	95,679		95,679	
Property Control Analyst-Senior Exempt 1 fte	66,153			66,153
Senior Property Control Analyst	58,282		58,282	
Senior Property Control Analyst-Current Use 1 fte	96,468			96,468
Temporary employees	22,339		22,339	
Appraiser Assistant	72,505		72,505	
GIS Analyst III	113,790		79,653	34,137
Total Payroll Cost	3,201,317	390,361	2,540,525	270,431
Computed %	100.00%	0.00%	90.38%	9.62%
Distributed Administration	-	(390,361)	352,806	37,555
Distributed Payroll Cost	\$ 3,201,317	\$ -	\$ 2,893,331	\$ 307,986

Assessor's Office Cost Distribution

Cost Description	Total	Admin	Property Appraisal	Account Management
Salaries & Benefits	\$ 3,201,317	\$ -	\$ 2,893,331	\$ 307,986
Other Wages & Benefits	(69,839)	-	(63,120)	(6,719)
Total Wages & Benefits	3,131,478	-	2,830,211	301,267
Supplies	13,580	-	12,274	1,306
Procured Services	84,070	-	75,982	8,088
Intergovernmental Services	-	-	-	-
Capital Outlays	-	-	-	-
Debt Service	-	-	-	-
Interfund Services	941,261	-	850,706	90,555
Procurements & Interfunds	1,038,911	-	938,962	99,949
Total Cost	4,170,389	-	3,769,173	401,216
Less: Capital, Debt & Intergov.	-	-	-	-
Allowable Cost	4,170,389	-	3,769,173	401,216
Unallocated Cost	-			
Allocated Cost	\$ 4,170,389	\$ -	\$ 3,769,173	\$ 401,216

Assessor's Office Cost Reallocation

Cost Description	Total	Admin	Property Appraisal	Account Management
Full Cost Assessor's Office				
1st Reallocation	\$ 233,229	\$ -	\$ 210,791	\$ 22,438
Subsequent Reallocations	\$ 252,441	\$ -	\$ 228,155	\$ 24,286
Reallocated Allowable Cost	\$ 252,441		\$ 228,155	\$ 24,286

Building And Equipment Usage

Background & Overview

Building Usage

The cost to construct and improve buildings for the Thurston County governmental unit is accumulated, categorized and reported in these tables. The accumulated net book value (depreciated cost) of occupied space for these buildings is used to compute either a rental or usage fee to benefitting funds in the full cost billable plan or included within an indirect cost rate in the federal plan.

The usage cost of all buildings is based on an assumed 40 year life. Usage costs for all buildings are included in the 2 CFR Part 200 cost plan and a separately computed indirect cost rate when allowed and authorized. However, only buildings purchased with general government resources are billed to user funds in the County's "full cost" plan. Buildings purchased and funded outside the General Fund with fund specific programmatic resources are not billed to user funds in the County's cost plan since that would result in the double billing of costs to these funds. General government resources include General Fund revenues and other general government revenues outside the General Fund which would include sales, property and real estate excise taxes.

Furthermore, only occupied space in multi-use buildings is billed to user funds in the county cost plan. The BOCC has adopted a billing policy that excludes billing usage costs for buildings purchased with general governmental resources to funds or departments that exclusively occupy and use the entire building. These buildings were constructed with resources that were dedicated and transferred to these funds and departments by the BOCC and therefore are not considered a shared billable multi-use resource.

Building And Equipment Usage - Continued

Assets are segregated into the following four categories in the Building Usage Cost Distribution table:

- Generally Funded - Multi Use
- Generally Funded - Sole Use
- Direct Billed & Funded - Central Services
- Funded - Public Works

Only the assets categorized as "Generally Funded - Multi Use" are billed to users in the County's cost plan as noted above.

Equipment Usage

The cost of capitalized equipment for cost centers and service departments cannot be charged to benefitting users because these costs benefit both the current and future time periods. The depreciated use or cost of these assets is therefore included within the cost centers' cost and then charged out to benefitting users using allocation methods and procedures as noted in other sections of this cost plan.

Equipment usage costs (depreciated cost of General Fund equipment) are extracted from Munis (the County's financial system) and entered directly into the assumptions ("Allocation Factors") and allocations ("Cost Allocation - All Cost Plans") tables. Depreciation is computed based on the estimated useful life of the asset which spans a time frame of 3 to 20 years. These costs are used to compute an equipment usage cost by General Fund department which is then allocated and reallocated to user departments for General Fund Departments that are included as cost centers in the cost model.

Building And Equipment Usage

Building Usage

- Functions** - Provide structures and work space for county functions and activities. Accumulated cost includes original cost and cost of improvements and modifications to building structures.
- Allocation** - Cost allocated by space usage in buildings constructed or improved by general governmental resources. Annual usage cost assumes a forty year building life.
- Cost Plan** - All building usage costs for utilized space purchased and constructed from County resources is allocated in the Federal plan. Building usage costs for buildings purchased from general government resource that provide a shared and utilized resource for more then one fund or department are allocated in the Full Cost plan.

Equipment Usage

- Functions** - Provide equipment and fixtures to be utilized by the General Fund to provide services to other departments and funds
- Allocation** - Annual usage cost is based on the depreciated cost of equipment by General Fund department. Equipment lives and depreciated cost is from MUNIS's fixed asset module in the County's financial system.
- Cost Plan** - Cost allocated in Federal and Full Cost plans

Building Usage Cost Distribution				Munis		Generally Funded - Multi-Use				
Department		Asset		Total	Cost	Bldg. 1	Bldg. 2	Bldg. 3 Office	Twin Cnty Bldg. 5	Bldg. 4
#	Name	Identifier	Description							
03	Commissioners	Ferguson Bldg	Ferguson Bldg Csa Annex	3,611,138						
08	Juvenile Probation	Jail Hvac	Juvenile Family Court Hvac System	1,288,711						
08	Juvenile Probation	Thirtysecond-02	Juvenile Detention & Family Court	21,063,468						
08	Juvenile Probation	Thirtysecond-R	Juvenile Remediation							
09	Prosecuting Attorney	Bldg# 5	Building # 5	3,580,937					3,580,937	
11	Corrections	Justice Center	Accountability & Restitution Ctr (Arc)	43,474,127						
12	Coroner's Office	New Coroner Bld	Buildings-Coroner Building	1,597,720						
24	Public Defense	Bldg# 6	Building #6	1,171,782						
25	Central Services	Ferguson Bldg1	Ferguson Bldg 1/Work Release Center	4,126,006						
25	Central Services	Jail Tiers	Jail Tiers - Crt House Bldg 3 Jail	-						
25	Central Services	Lakeridge-01	Courthouse Complex - Bldg #1	4,101,298	4,101,298					
25	Central Services	Lakeridge-02	Courthouse Complex - Bldg #2	2,885,791			2,885,791			
25	Central Services	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	Courthouse Building #3 & Old Jail	14,164,312				14,164,312		
25	Central Services	Lakeridge-04	Courthouse Complex - Bldg #4	1,474,939						1,474,939
25	Central Services	Mclane Building	Mclane Administrative Building							
25	Central Services	Mclane Fire	Mclane Fire Station Project							
25	Central Services	Mclane Shop	Mclane Maintenance Shop							
25	Central Services	Pacific-01	Emergency Service Center-01	3,861,366						
25	Central Services	Thirtysecond001	32Nd Ct Residence	19,157						
25	Central Services	Triage Facility	Treatment Triage Facility							
25R & 69% & PW 31%	Central Services/ER&R	Tilley-F	Tilley Fuel Station	1,499,781						
27F	Resource Stewardship	Carpenter-01-B	Lake Building	45,422						
27F	Resource Stewardship	Carpenter-03-A	Heritage Hall	74,647						
27F	Resource Stewardship	Carpenter-03-Aa	Heritage Hall - 5230	32,316						
27F	Resource Stewardship	Carpenter-03-C	Heritage Hall Flr Improvement	108,184						
27F	Resource Stewardship	Carpenter-03-D	Heritage Hall Improvement	991,286						
27F	Resource Stewardship	Carpenter-04-A	K. Sharp Building	6,473						
27F	Resource Stewardship	Carpenter-06-A	Peterson Barn	26,873						
27F	Resource Stewardship	Carpenter-07-A	Benoscchek Building	630,518						

Building Usage Cost Distribution				Munis		Generally Funded - Multi-Use				
Department		Asset		Total	Cost	Bldg. 1	Bldg. 2	Bldg. 3 Office	Twin Cnty Bldg. 5	Bldg. 4
#	Name	Identifier	Description							
27F	Resource Stewardship	Carpenter-07-B	Benoschek Roof Replacement		2,214					
27F	Resource Stewardship	Carpenter-08-A	Sokolik Building		48,023					
27F	Resource Stewardship	Carpenter-09-A	East Restrooms #1		50,774					
27F	Resource Stewardship	Carpenter-10-A	West Restrooms #2		33,555					
27F	Resource Stewardship	Carpenter-11-A	Fair Board Office		4,608					
27F	Resource Stewardship	Carpenter-12-A	R.E. Munson Food Building		21,615					
27F	Resource Stewardship	Carpenter-12-B	Fair Hood Less 5%		8,399					
27F	Resource Stewardship	Carpenter-13-A	M. Deck Cml Building		30,073					
27F	Resource Stewardship	Carpenter-14-A	Swine Bldg		1,000					
27F	Resource Stewardship	Carpenter-15-A	Shop		10,240					
27F	Resource Stewardship	Carpenter-16-A	Sheep Barn		714					
27F	Resource Stewardship	Carpenter-17-A	Horse Barn A		13,279					
27F	Resource Stewardship	Carpenter-18-A	Horse Barn B		13,279					
27F	Resource Stewardship	Carpenter-19-A	Horse Barn C		14,220					
27F	Resource Stewardship	Carpenter-20-A	Sheep/Goat Barn		3,717					
27F	Resource Stewardship	Carpenter-22-A	4-H Office		1,120					
27F	Resource Stewardship	Carpenter-23-A	Information Booth		3,864					
27F	Resource Stewardship	Carpenter-24-A	Chitty Barn		5,300					
27F	Resource Stewardship	Carpenter-26-A	Fir Building		33,836					
27F	Resource Stewardship	Carpenter-28	Outdoor Stage		9,000					
27F	Resource Stewardship	Carpenter-29	Beekeeper/History		9,007					
27F	Resource Stewardship	Carpenter-30	Gazebo		7,220					
27F	Resource Stewardship	Carpenter-32	Sheriff'S Office		8,400					
27F	Resource Stewardship	Carpenter-34	Little Church		1,200					
27F	Resource Stewardship	Carpenter-35	Gas Shack		3,200					
27F	Resource Stewardship	Carpenter-40	Market Animal Scales Cover		300					
27F	Resource Stewardship	Carpenter-43	Camper Gate Ticket Booth		400					
27F	Resource Stewardship	Carpenter-45	Caretaker'S Residence		41,248					
27F	Resource Stewardship	Carpenter-47	Descutes Grange Food Booth		20,000					
27F	Resource Stewardship	Carpenter-48	Open Class Beef Barn		105,734					
27F	Resource Stewardship	Carpenter-50	HICKS LAKE BARN-NEW		52,698					
27F	Resource Stewardship	Fair Exhbt Hall	Buildings-Fair Exhibit Hall		987,767					
34	Public Works	00003763	Equipment Storage Building		547,169					
34	Public Works	00005738	8X24 Ot Trailer		6,341					
34	Public Works	00005781	Sw 2000 Transfer Station Building		4,238,918					
34	Public Works	00008413	Inbound Tollhouse Building		485,726					
34	Public Works	00008414	Inbound Kiosk Building		70,438					
34	Public Works	00008415	Outbound Tollhouse		494,530					
34	Public Works	00008416	Outbound Kiosk Building		70,438					
34	Public Works	63Rd Generator	Building For Gas Generator For Well		41,127					
34	Public Works	999-004-44600	Mobile Home - Black Lake		75,754					
34	Public Works		Mobile Home - Deshutes Park		86,931					
34	Public Works	99901147000	Burfoot Caretaker Residence		73,753					
34	Public Works	Bostonharbor-01	Wastewater Treatment Plant Lab		360,902					
34	Public Works	Clpark-01	Building Gazebo - 12' X 24'		8,910					
34	Public Works	F00001008	Sw-Flare Storage Building		76,629					
34	Public Works	F00001033	Carport At Hazohouse		14,978					
34	Public Works	F00001038	Sw - Lakeside Devel - Hazohouse		2,220,506					

Building Usage Cost Distribution				Munis		Generally Funded - Multi-Use				
Department		Asset								
#	Name	Identifier	Description	Total	Cost	Bldg. 1	Bldg. 2	Bldg. 3 Office	Twin Cnty Bldg. 5	Bldg. 4
34	Public Works	Fryecove-01	Compost Building (Toilet)	9,191						
34	Public Works	Giddings-01	Parking Lot/Road	47,154						
34	Public Works	Grandmoundway	Wastewater Treatment Plant Facility/Lab	9,914,295						
34	Public Works	Jobshack2	40 X 24 Office Trailer	80,855						
34	Public Works	Lf-Recycle-03	Recycle Storage	11,005						
34	Public Works	Lf-Storage-02	Lf - Storage Building	23,980						
34	Public Works	Mimamounds-01	Glacial Heritage Care Takers House	175,096						
34	Public Works	Mudbay-01	Equip Shed Mud Bay	32,916						
34	Public Works	Rainier-01	Rainier Tollhouse	10,000						
34	Public Works	Rdrainier-01	Equip Shed Rainier	46,708						
34	Public Works	Rdrochester-01	Equip Shed Rochester	22,237						
34	Public Works	Rochester-01	Buildings - Rochester Tollhouse	10,000						
34	Public Works	Sixtythird-01	Wastewater Treatment Plant	198,874						
34	Public Works	Tam-Wwtp-Hemloc	Wastewater Treatment Plant	1,046,126						
34	Public Works	Teastreet	Pump House & Well	4,245,635						
34	Public Works	Tilley-02	Tilley Block Building	237,471						
34	Public Works	Tilley-04	Tilley Sand Shed	36,489						
34 & 2	Public Works 76.57% & CentServ/ER&R 23.43%	Tilley-A	Tilley Bldg A - Administration	7,492,424						
34	Public Works	Tilley-B	Tilley Bldg B - Traffic	2,086,545						
34	Public Works	Tilley-C	Tilley Bldg C - PW	7,640,741						
34	Public Works	Tilley-D	Tilley Bldg D - Storage Trucks	1,423,442						
34	Public Works	Tilley-E	Tilley Bldg E - EOC	4,565,006						
34	Public Works	Zangle-01	Pump House @ Reservoir	34,278						
34	Public Works	Zangle-02	Reservoir Fema Replacement	597,446						
40	Public Health	412Lilly	Buildings-Public Health Building	4,638,233						
Total Cost				\$ 164,881,451		\$ 4,101,298	\$ 2,885,791	\$ 14,164,312	\$ 3,580,937	\$ 1,474,939
Annual Cost (40 Year Life)				\$ 4,122,037		\$ 102,532	\$ 72,145	\$ 354,108	\$ 89,523	\$ 36,873
Unallocated Cost										
Allocated Cost				\$ 4,122,037		\$ 102,532	\$ 72,145	\$ 354,108	\$ 89,523	\$ 36,873

Building Usage Cost Distribution					Generally Funded - Sole Use					Funded - Central Services		
Department		Asset		Juv Det & Family Crt	Law & Justice			Other		Direct Billed & Funded		Funded
#	Name	Identifier	Description		Bldg. 6	Coroner	ARC	Public Health	Fair	Emg Services	Medic1/911	E R & R
03	Commissioners	Ferguson Bldg	Ferguson Bldg Csa Annex				3,611,138					
08	Juvenile Probation	Jail Hvac	Juvenile Family Court Hvac System	1,288,711								
08	Juvenile Probation	Thirtysecond-02	Juvenile Detention & Family Court	21,063,468								
08	Juvenile Probation	Thirtysecond-R	Juvenile Remediation	-								
09	Prosecuting Attorney	Bldg# 5	Building # 5									
11	Corrections	Justice Center	Accountability & Restitution Ctr (Arc)				43,474,127					
12	Coroner's Office	New Coroner Bld	Buildings-Coroner Building			1,597,720						
24	Public Defense	Bldg# 6	Building #6		1,171,782							
25	Central Services	Ferguson Bldg1	Ferguson Bldg 1/Work Release Center				4,126,006					
25	Central Services	Jail Tiers	Jail Tiers - Crt House Bldg 3 Jail									
25	Central Services	Lakeridge-01	Courthouse Complex - Bldg #1									
25	Central Services	Lakeridge-02	Courthouse Complex - Bldg #2									
25	Central Services	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	Courthouse Building #3 & Old Jail									
25	Central Services	Lakeridge-04	Courthouse Complex - Bldg #4									
25	Central Services	Mclane Building	Mclane Administrative Building									
25	Central Services	Mclane Fire	Mclane Fire Station Project									
25	Central Services	Mclane Shop	Mclane Maintenance Shop									
25	Central Services	Pacific-01	Emergency Service Center-01								3,861,366	
25	Central Services		6th Avenue Bldg-Lacey									
25	Central Services	Thirtysecond001	32Nd Ct Residence	19,157								
25	Central Services	Triage Facility	Treatment Triage Facility									
25R & 27F	Central Services/ER&R 69% & PW 31%	Tilley-F	Tilley Fuel Station									#####
27F	Resource Stewardship	Carpenter-01-B	Lake Building						45,422			
27F	Resource Stewardship	Carpenter-03-A	Heritage Hall						74,647			
27F	Resource Stewardship	Carpenter-03-Aa	Heritage Hall - 5230						32,316			
27F	Resource Stewardship	Carpenter-03-C	Heritage Hall Flr Improvement						108,184			
27F	Resource Stewardship	Carpenter-03-D	Heritage Hall Improvement						991,286			
27F	Resource Stewardship	Carpenter-04-A	K. Sharp Building						6,473			
27F	Resource Stewardship	Carpenter-06-A	Peterson Barn						26,873			
27F	Resource Stewardship	Carpenter-07-A	Benoschek Building						630,518			

Building Usage Cost Distribution				Juv Det & Family Crt	Generally Funded - Sole Use					Funded - Central Services		
Department		Asset			Law & Justice			Other		Direct Billed & Funded		Funded
#	Name	Identifier	Description		Bldg. 6	Coroner	ARC	Public Health	Fair	Emg Services	Medic1/911	E R & R
27F	Resource Stewardship	Carpenter-07-B	Benoschek Roof Replacement					2,214				
27F	Resource Stewardship	Carpenter-08-A	Sokolik Building					48,023				
27F	Resource Stewardship	Carpenter-09-A	East Restrooms #1					50,774				
27F	Resource Stewardship	Carpenter-10-A	West Restrooms #2					33,555				
27F	Resource Stewardship	Carpenter-11-A	Fair Board Office					4,608				
27F	Resource Stewardship	Carpenter-12-A	R.E. Munson Food Building					21,615				
27F	Resource Stewardship	Carpenter-12-B	Fair Hood Less 5%					8,399				
27F	Resource Stewardship	Carpenter-13-A	M. Deck Cml Building					30,073				
27F	Resource Stewardship	Carpenter-14-A	Swine Bldg					1,000				
27F	Resource Stewardship	Carpenter-15-A	Shop					10,240				
27F	Resource Stewardship	Carpenter-16-A	Sheep Barn					714				
27F	Resource Stewardship	Carpenter-17-A	Horse Barn A					13,279				
27F	Resource Stewardship	Carpenter-18-A	Horse Barn B					13,279				
27F	Resource Stewardship	Carpenter-19-A	Horse Barn C					14,220				
27F	Resource Stewardship	Carpenter-20-A	Sheep/Goat Barn					3,717				
27F	Resource Stewardship	Carpenter-22-A	4-H Office					1,120				
27F	Resource Stewardship	Carpenter-23-A	Information Booth					3,864				
27F	Resource Stewardship	Carpenter-24-A	Chitty Barn					5,300				
27F	Resource Stewardship	Carpenter-26-A	Fir Building					33,836				
27F	Resource Stewardship	Carpenter-28	Outdoor Stage					9,000				
27F	Resource Stewardship	Carpenter-29	Beekeeper/History					9,007				
27F	Resource Stewardship	Carpenter-30	Gazebo					7,220				
27F	Resource Stewardship	Carpenter-32	Sheriff'S Office					8,400				
27F	Resource Stewardship	Carpenter-34	Little Church					1,200				
27F	Resource Stewardship	Carpenter-35	Gas Shack					3,200				
27F	Resource Stewardship	Carpenter-40	Market Animal Scales Cover					300				
27F	Resource Stewardship	Carpenter-43	Camper Gate Ticket Booth					400				
27F	Resource Stewardship	Carpenter-45	Caretaker'S Residence					41,248				
27F	Resource Stewardship	Carpenter-47	Descutes Grange Food Booth					20,000				
27F	Resource Stewardship	Carpenter-48	Open Class Beef Barn					105,734				
27F	Resource Stewardship	Carpenter-50	HICKS LAKE BARN-NEW					52,698				
27F	Resource Stewardship	Fair Exhbt Hall	Buildings-Fair Exhibit Hall					987,767				
34	Public Works	00003763	Equipment Storage Building									
34	Public Works	00005738	8X24 Ot Trailer									
34	Public Works	00005781	Sw 2000 Transfer Station Building									
34	Public Works	00008413	Inbound Tollhouse Building									
34	Public Works	00008414	Inbound Kiosk Building									
34	Public Works	00008415	Outbound Tollhouse									
34	Public Works	00008416	Outbound Kiosk Building									
34	Public Works	63Rd Generator	Building For Gas Generator For Well									
34	Public Works	999-004-44600	Mobile Home - Black Lake									
34	Public Works		Mobile Home - Deshutes Park									
34	Public Works	99901147000	Burfoot Caretaker Residence									
34	Public Works	Bostonharbor-01	Wastewater Treatment Plant Lab									
34	Public Works	Cipark-01	Building Gazebo - 12' X 24'									
34	Public Works	F00001008	Sw-Flare Storage Building									
34	Public Works	F00001033	Carport At Hazohouse									
34	Public Works	F00001038	Sw - Lakeside Devel - Hazohouse									

Building Usage Cost Distribution				Juv Det & Family Crt	Generally Funded - Sole Use					Funded - Central Services		
Department		Asset			Law & Justice			Other		Direct Billed & Funded		Funded
#	Name	Identifier	Description		Bldg. 6	Coroner	ARC	Public Health	Fair	Emg Services	Medic1/911	E R & R
34	Public Works	Fryecove-01	Compost Building (Toilet)									
34	Public Works	Giddings-01	Parking Lot/Road									
34	Public Works	Grandmoundway	Wastewater Treatment Plant Facility/Lab									
34	Public Works	Jobshack2	40 X 24 Office Trailer									
34	Public Works	Lf-Recycle-03	Recycle Storage									
34	Public Works	Lf-Storage-02	Lf - Storage Building									
34	Public Works	Mimamounds-01	Glacial Heritage Care Takers House									
34	Public Works	Mudbay-01	Equip Shed Mud Bay									
34	Public Works	Rainier-01	Rainier Tollhouse									
34	Public Works	Rdrainier-01	Equip Shed Rainier									
34	Public Works	Rdrochester-01	Equip Shed Rochester									
34	Public Works	Rochester-01	Buildings - Rochester Tollhouse									
34	Public Works	Sixtythird-01	Wastewater Treatment Plant									
34	Public Works	Tam-Wwtp-Hemloc	Wastewater Treatment Plant									
34	Public Works	Teastreet	Pump House & Well									
34	Public Works	Tilley-02	Tilley Block Building									
34	Public Works	Tilley-04	Tilley Sand Shed									
34 & 2	Public Works 76.57% & CentServ/ER&R 23.43%	Tilley-A	Tilley Bldg A - Administration									1,755,475
34	Public Works	Tilley-B	Tilley Bldg B - Traffic									
34	Public Works	Tilley-C	Tilley Bldg C - PW									
34	Public Works	Tilley-D	Tilley Bldg D - Storage Trucks									
34	Public Works	Tilley-E	Tilley Bldg E - EOC							3,733,262		
34	Public Works	Zangle-01	Pump House @ Reservoir									
34	Public Works	Zangle-02	Reservoir Fema Replacement									
40 Public Health 412Lilly Buildings-Public Health Building					4,638,233							
Total Cost				\$ 22,371,336	\$ 1,171,782	\$ 1,597,720	\$ 51,211,271	\$ 4,638,233	\$ 3,461,722	\$ 3,733,262	\$ 3,861,366	\$ 2,790,324
Annual Cost (40 Year Life)				\$ 559,283	\$ 29,295	\$ 39,943	\$ 1,280,282	\$ 115,956	\$ 86,543	\$ 93,332	\$ 96,534	\$ 69,758
Unallocated Cost												
Allocated Cost				\$ 559,283	\$ 29,295	\$ 39,943	\$ 1,280,282	\$ 115,956	\$ 86,543	\$ 93,332	\$ 96,534	\$ 69,758

Building Usage Cost Distribution				Funded - Public Works						
Department		Asset		Roads	Grand Mound	Boston Harbor	Tamoshan	Tamoshan - Beverly Beach	Olympic View	Solid Waste
#	Name	Identifier	Description							
03	Commissioners	Ferguson Bldg	Ferguson Bldg Csa Annex							
08	Juvenile Probation	Jail Hvac	Juvenile Family Court Hvac System							
08	Juvenile Probation	Thirtysecond-02	Juvenile Detention & Family Court							
08	Juvenile Probation	Thirtysecond-R	Juvenile Remediation							
09	Prosecuting Attorney	Bldg# 5	Building # 5							
11	Corrections	Justice Center	Accountability & Restitution Ctr (Arc)							
12	Coroner's Office	New Coroner Bld	Buildings-Coroner Building							
24	Public Defense	Bldg# 6	Building #6							
25	Central Services	Ferguson Bldg1	Ferguson Bldg 1/Work Release Center							
25	Central Services	Jail Tiers	Jail Tiers - Crt House Bldg 3 Jail							
25	Central Services	Lakeridge-01	Courthouse Complex - Bldg #1							
25	Central Services	Lakeridge-02	Courthouse Complex - Bldg #2							
25	Central Services	FKA Lakeridge-03-A FA# Lakeridge-03-A, 03-B, 03-C, 03-F, Lakeridge-02-C & Lakeridge-02-D consolidated to Lakeridge-3	Courthouse Building #3 & Old Jail							
25	Central Services	Lakeridge-04	Courthouse Complex - Bldg #4							
25	Central Services	Mclane Building	Mclane Administrative Building	-						
25	Central Services	Mclane Fire	Mclane Fire Station Project	-						
25	Central Services	Mclane Shop	Mclane Maintenance Shop	-						
25	Central Services	Pacific-01	Emergency Service Center-01							
25	Central Services		6th Avenue Bldg-Lacey							
25	Central Services	Thirtysecond001	32Nd Ct Residence							
25	Central Services	Triage Facility	Treatment Triage Facility							
25R & 69% & PW 31%	Central Services/ER&R	Tilley-F	Tilley Fuel Station	464,932						
27F	Resource Stewardship	Carpenter-01-B	Lake Building							
27F	Resource Stewardship	Carpenter-03-A	Heritage Hall							
27F	Resource Stewardship	Carpenter-03-Aa	Heritage Hall - 5230							
27F	Resource Stewardship	Carpenter-03-C	Heritage Hall Flr Improvement							
27F	Resource Stewardship	Carpenter-03-D	Heritage Hall Improvement							
27F	Resource Stewardship	Carpenter-04-A	K. Sharp Building							
27F	Resource Stewardship	Carpenter-06-A	Peterson Barn							
27F	Resource Stewardship	Carpenter-07-A	Benoschek Building							

Building Usage Cost Distribution				Funded - Public Works						
Department		Asset		Roads	Grand Mound	Boston Harbor	Tamoshan	Tamoshan - Beverly Beach	Olympic View	Solid Waste
#	Name	Identifier	Description							
27F	Resource Stewardship	Carpenter-07-B	Benosc hek Roof Replacement							
27F	Resource Stewardship	Carpenter-08-A	Sokolik Building							
27F	Resource Stewardship	Carpenter-09-A	East Restrooms #1							
27F	Resource Stewardship	Carpenter-10-A	West Restrooms #2							
27F	Resource Stewardship	Carpenter-11-A	Fair Board Office							
27F	Resource Stewardship	Carpenter-12-A	R.E. Munson Food Building							
27F	Resource Stewardship	Carpenter-12-B	Fair Hood Less 5%							
27F	Resource Stewardship	Carpenter-13-A	M. Deck Cml Building							
27F	Resource Stewardship	Carpenter-14-A	Swine Bldg							
27F	Resource Stewardship	Carpenter-15-A	Shop							
27F	Resource Stewardship	Carpenter-16-A	Sheep Barn							
27F	Resource Stewardship	Carpenter-17-A	Horse Barn A							
27F	Resource Stewardship	Carpenter-18-A	Horse Barn B							
27F	Resource Stewardship	Carpenter-19-A	Horse Barn C							
27F	Resource Stewardship	Carpenter-20-A	Sheep/Goat Barn							
27F	Resource Stewardship	Carpenter-22-A	4-H Office							
27F	Resource Stewardship	Carpenter-23-A	Information Booth							
27F	Resource Stewardship	Carpenter-24-A	Chitty Barn							
27F	Resource Stewardship	Carpenter-26-A	Fir Building							
27F	Resource Stewardship	Carpenter-28	Outdoor Stage							
27F	Resource Stewardship	Carpenter-29	Beekeeper/History							
27F	Resource Stewardship	Carpenter-30	Gazebo							
27F	Resource Stewardship	Carpenter-32	Sheriff'S Office							
27F	Resource Stewardship	Carpenter-34	Little Church							
27F	Resource Stewardship	Carpenter-35	Gas Shack							
27F	Resource Stewardship	Carpenter-40	Market Animal Scales Cover							
27F	Resource Stewardship	Carpenter-43	Camper Gate Ticket Booth							
27F	Resource Stewardship	Carpenter-45	Caretaker'S Residence							
27F	Resource Stewardship	Carpenter-47	Descutes Grange Food Booth							
27F	Resource Stewardship	Carpenter-48	Open Class Beef Barn							
27F	Resource Stewardship	Carpenter-50	HICKS LAKE BARN-NEW							
27F	Resource Stewardship	Fair Exhbt Hall	Buildings-Fair Exhibit Hall							
34	Public Works	00003763	Equipment Storage Building	547,169						
34	Public Works	00005738	8X24 Ot Trailer							6,341
34	Public Works	00005781	Sw 2000 Transfer Station Building							4,238,918
34	Public Works	00008413	Inbound Tollhouse Building							485,726
34	Public Works	00008414	Inbound Kiosk Building							70,438
34	Public Works	00008415	Outbound Tollhouse							494,530
34	Public Works	00008416	Outbound Kiosk Building							70,438
34	Public Works	63Rd Generator	Building For Gas Generator For Well							41,127
34	Public Works	999-004-44600	Mobile Home - Black Lake	75,754						
34	Public Works		Mobile Home - Deshutes Park	86,931						
34	Public Works	99901147000	Burfoot Caretaker Residence	73,753						
34	Public Works	Bostonharbor-01	Wastewater Treatment Plant Lab			360,902				
34	Public Works	Cipark-01	Building Gazebo - 12' X 24'							8,910
34	Public Works	F00001008	Sw-Flare Storage Building							76,629
34	Public Works	F00001033	Carport At Hazohouse							14,978
34	Public Works	F00001038	Sw - Lakeside Devel - Hazohouse							2,220,506

Building Usage Cost Distribution				Funded - Public Works						
Department		Asset		Roads	Grand Mound	Boston Harbor	Tamoshan	Tamoshan - Beverly Beach	Olympic View	Solid Waste
#	Name	Identifier	Description							
34	Public Works	Fryecove-01	Compost Building (Toilet)	9,191						
34	Public Works	Giddings-01	Parking Lot/Road	47,154						
34	Public Works	Grandmoundway	Wastewater Treatment Plant Facility/Lab		9,914,295					
34	Public Works	Jobshack2	40 X 24 Office Trailer							80,855
34	Public Works	Lf-Recycle-03	Recycle Storage							11,005
34	Public Works	Lf-Storage-02	Lf - Storage Building							23,980
34	Public Works	Mimamounds-01	Glacial Heritage Care Takers House	175,096						
34	Public Works	Mudbay-01	Equip Shed Mud Bay	32,916						
34	Public Works	Rainier-01	Rainier Tollhouse							10,000
34	Public Works	Rdrainier-01	Equip Shed Rainier	46,708						
34	Public Works	Rdrochester-01	Equip Shed Rochester	22,237						
34	Public Works	Rochester-01	Buildings - Rochester Tollhouse							10,000
34	Public Works	Sixtythird-01	Wastewater Treatment Plant						198,874	
34	Public Works	Tam-Wwtp-Hemloc	Wastewater Treatment Plant					1,046,126		
34	Public Works	Teastreet	Pump House & Well				4,245,635			
34	Public Works	Tilley-02	Tilley Block Building	237,471						
34	Public Works	Tilley-04	Tilley Sand Shed	36,489						
34 & 2	Public Works 76.57% & CentServ/ER&R 23.43%									
34	Public Works	Tilley-A	Tilley Bldg A - Administration	5,736,949						
34	Public Works	Tilley-B	Tilley Bldg B - Traffic	2,086,545						
34	Public Works	Tilley-C	Tilley Bldg C - PW	7,640,741						
34	Public Works	Tilley-D	Tilley Bldg D - Storage Trucks	1,423,442						
34	Public Works	Tilley-E	Tilley Bldg E - EOC	831,744						
34	Public Works	Zangle-01	Pump House @ Reservoir			34,278				
34	Public Works	Zangle-02	Reservoir Fema Replacement			597,446				
40	Public Health	412Lilly	Buildings-Public Health Building							
Total Cost				\$ 19,575,221	\$ 9,914,295	\$ 992,626	\$ 4,245,635	\$ 1,046,126	\$ 198,874	\$ 7,864,381
Annual Cost (40 Year Life)				\$ 489,381	\$ 247,857	\$ 24,816	\$ 106,141	\$ 26,153	\$ 4,972	\$ 196,610
Unallocated Cost										
Allocated Cost				\$ 489,381	\$ 247,857	\$ 24,816	\$ 106,141	\$ 26,153	\$ 4,972	\$ 196,610

Board Of County Commissioners

Background & Overview

This Department funds service costs for elected positions on the Board of County Commissioners (BOCC) and their supporting staff. This Department also funds the Board's budget function, the County Manager, the public information function for all public information officers, administration of mental health treatment sales tax and miscellaneous projects pertaining to major construction projects such as the Accountability and Restitution Center (ARC).

The cost of the BOCC was initially excluded from the County's billable cost plan. These costs were initially excluded for the following reasons:

- The BOCC assumed that legislative intent was to fund general administrative service costs (including the cost of this Office) from general property taxes since the tax levy could be increased up to 6% annually by the BOCC to fund costs (and increases in costs) of General Fund services.
- It appeared to be inequitable to bill these service costs to County funds when they could not be legally billed to outside serviced agencies.

Board Of County Commissioners Overview - Continued

These rationales collapsed with enactment of Initiative 747 limiting property taxes to 1% per year and resulting funding shortfalls to the General Fund. The BOCC decided to include this service cost within the County's billable cost plan in 2010 for the following reasons:

- This service cost, along with other general administrative services provided by the General Fund, were no longer adequately funded through property taxes and therefore should be charged to those funds that benefit from services provided by this Department
- It is not inequitable or unfair to bill the cost of these services to benefitting funds even though this service cost cannot be billed to outside serviced agencies because this is merely a reflection or a consequence of what the County is legally authorized to do and not do for outside agencies
- Billing this service cost to benefitting funds is equitable and appropriate since County managed funds truly benefit from the oversight, management, and budget and hiring deliberations and decisions provided by the BOCC.

BOCC's costs were allocated within the full cost plan by multiple methods in plan years prior to their inclusion as a billable cost in the County's billable cost plan. These costs were allocated as follows: 1/5 by budget, 1/5 by FTE, 1/5 by Board hearing hours, 1/5 by Board agenda items and 1/5 by both Board hearing hours and Board agenda items.

Board Of County Commissioners Overview - Continued

It was concluded that these allocation methods were too complex and convoluted because they did not provide a readily discernible connection between the allocated cost and service provided. Furthermore, agenda items and board hearing hours did not accurately reflect the time, efforts and accomplishments of the Commissioner's Office. Some agenda items and briefings were merely routine or perfunctory and others were the culmination of many hours and extended efforts that, in some cases, spanned multiple years. Finally, numerous funds that clearly received approval and guidance from the BOCC for their annual projects and activities were not included within any of the agenda items or board hearings and therefore were not allocated any cost for the BOCC.

The BOCC therefore modified the allocation method for the Board's services as follows: 1/2 of the cost by adjusted budget and the other 1/2 by FTE. The Board concluded that their time is primarily spent on authorization and control of the County's programs and activities through the budget approval process and by approving or not approving the creation, termination or staffing of filled and unfilled staff positions.

Board Of County Commissioners

Administration

- Functions** - General oversight of the BOCC function
- Allocation** - Cost included within the associated activities for each employee
- Cost Plan** - Cost allocated by activity in plans as noted below

Budget Office

- Functions** - Budget development, coordination, facilitation and management
- Allocation** - Cost allocated by adjusted budget dollars
- Cost Plan** - Cost allocated in the Federal and Full Cost plans

County Manager

- Functions** - Facilitates and implements deliberations and decisions of the BOCC including overall administration of County's functions and activities and coordination of these activities with other elected departments
- Allocation** - Cost allocated by number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book.
- Cost Plan** - Cost allocated in the Federal and Full Cost plans

Board Of County Commissioners - Continued

Board of County Commissioners

Functions	<p>Overall administration of the County's functions and activities as the County's elected legislative body. This includes approval of all policies and programs and the hiring and staffing of County Departments (a staffing and activity oversight function) and budgetary approval of all programs, functions and activities (a budget function).</p>
Allocation	<p>1/2 of cost allocated by number permanent staff and the other 1/2 of cost allocated by adjusted budget dollars. The staffing and activity oversight function is allocated by number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book.</p>
Cost Plan	<p>- Cost allocated in Full Cost plan. Cost excluded from Federal plan.</p>
Billing Adjustments	<p>Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.</p>

Board Of County Commissioners - Continued

Public Information

- | | |
|-------------------|---|
| Functions | - Provides public information services to the public for the BOCC and other departments and offices |
| Allocation | <p>Some of the time spent on public information projects is for specific funds and departments and is traceable to those funds and departments. This traceable time is charged directly to these funds.</p> <p>The remaining time that cannot be traced to a specific fund or department is for public information projects that were beneficial to the entire County. This remaining time is allocated by the number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book.</p> |
| Cost Plan | - Unreimbursed cost allocated in the Federal and Full Cost plans |

Mental Health

- | | |
|-------------------|---|
| Functions | - Coordinates and administers funding for mental health treatment with County departments and programs that provide mental health services to the public from the mental health treatment sales tax |
| Allocation | - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees and sales taxes) |
| Cost Plan | - Cost excluded from all cost plans |

Commissioners Employee Time Distribution			Budget Office	County Manager	Public Information	BOCC		TST
						Budget	Human Resources	Mental Health
Employee Position	Total	Admin						
Assistant County Manager	100.00%		100.00%					
Admin Aide To Commissioner Blake	100.00%					50.00%	50.00%	
Clerk of the Board	100.00%					50.00%	50.00%	
Admin Assistant 1	100.00%	100.00%						
Admin Assistant	100.00%	100.00%						
Senior Management Analyst	100.00%		100.00%					
Senior Management Analyst	100.00%		100.00%					
Treatment Sales Tax Data Analyst	100.00%							100.00%
Office Assistant I	100.00%		100.00%					
Executive Assistant to County Manager	100.00%			100.00%				
County Manager	100.00%			100.00%				
Admin Aide To Commissioner Edwards	100.00%					50.00%	50.00%	
Commissioner - District 3	100.00%					50.00%	50.00%	
Commissioner - District 2	100.00%					50.00%	50.00%	
Public Information Specialist	100.00%				100.00%			
Public Information Specialist	100.00%				100.00%			
Admin Aide To Commissioner Hutchings	100.00%					50.00%	50.00%	
Commissioner - District 1	100.00%					50.00%	50.00%	
Treatment Sales Tax Project Manager	100.00%							100.00%
Treatment Sales Tax	100.00%							100.00%
Total Percent Allocated			2000.00%	200.00%	400.00%	200.00%	200.00%	300.00%

Commissioners Employee Salary Distribution			Budget Office	County Manager	Public Information	BOCC		TST and Other
Employee Position	Sal & Ben	Admin				Budget	Human Resources	
Assistant County Manager	\$ 180,606	\$ -	\$ 180,606	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Aide To Commissioner Blake	94,654	-	-	-	-	47,327	47,327	-
Clerk of the Board	88,090	-	-	-	-	44,045	44,045	-
Admin Assistant 1	71,804	71,804	-	-	-	-	-	-
Admin Assistant	37,959	37,959	-	-	-	-	-	-
Senior Management Analyst	142,916	-	142,916	-	-	-	-	-
Senior Management Analyst	128,020	-	128,020	-	-	-	-	-
Treatment Sales Tax Data Analyst	26,723	-	-	-	-	-	-	26,723
Office Assistant I	38,360	-	38,360	-	-	-	-	-
Executive Assistant to County Manager	88,157	-	-	88,157	-	-	-	-
County Manager	216,588	-	-	216,588	-	-	-	-
Admin Aide To Commissioner Edwards	106,311	-	-	-	-	53,156	53,155	-
Commissioner - District 3	141,083	-	-	-	-	70,542	70,541	-
Commissioner - District 2	142,272	-	-	-	-	71,136	71,136	-
Public Information Specialist	85,366	-	-	-	85,366	-	-	-
Public Information Specialist	109,703	-	-	-	109,703	-	-	-
Admin Aide To Commissioner Hutchings	87,608	-	-	-	-	43,804	43,804	-
Commissioner - District 1	142,343	-	-	-	-	71,172	71,171	-
Treatment Sales Tax Project Manager	123,692	-	-	-	-	-	-	123,692
Treatment Sales Tax	41,210	-	-	-	-	-	-	41,210
Total Payroll Cost	2,093,465	109,763	489,902	304,745	195,069	401,182	401,179	191,625
Computed %	100.00%	0.00%	24.70%	15.36%	9.83%	20.22%	20.22%	9.66%
Distributed Admin.	-	(109,763)	27,107	16,862	10,794	22,198	22,198	10,604
Dist. Payroll Cost	\$ 2,093,465	\$ -	\$ 517,009	\$ 321,607	\$ 205,863	\$ 423,380	\$ 423,377	\$ 202,229

Commissioners Departmental Cost Distribution			Budget Office	County Manager	Public Information	BOCC		TST and Other
Description	Total	Admin				Budget	Human Resources	
Salaries & Benefits	\$ 2,093,465	\$ -	\$ 517,009	\$ 321,607	\$ 205,863	\$ 423,380	\$ 423,377	\$ 202,229
Other Wages & Benefits	(951)	-	(235)	(146)	(94)	(192)	(192)	(92)
Total Wages & Benefits	2,092,514	-	516,774	321,461	205,769	423,188	423,185	202,137
Supplies	17,811	-	4,399	2,736	1,751	3,602	3,602	1,721
HCR Supplies	-	-	-	-	-	-	-	-
Procured Services	64,513	-	15,932	9,911	6,344	13,047	13,047	6,232
Intergovernmental Services	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-
Debt Service	3,067	-	757	471	302	620	620	297
Interfund Services	228,001	-	56,308	35,027	22,421	46,111	46,110	22,024
Procurements & Interfunds	313,392	-	77,396	48,145	30,818	63,380	63,379	30,274
Total Cost	2,405,906	-	594,170	369,606	236,587	486,568	486,564	232,411
Less: Capital, Debt & Intergov.	(3,067)	-	(757)	(471)	(302)	(620)	(620)	(297)
Allowable Cost	2,402,839	-	593,413	369,135	236,285	485,948	485,944	232,114
Unallocated Cost	(232,114)	-	-	-	-	-	-	(232,114)
Allocated Cost	\$ 2,170,725	\$ -	\$ 593,413	\$ 369,135	\$ 236,285	\$ 485,948	\$ 485,944	\$ -

Commissioners Cost Reallocation			Budget Office	County Manager	Public Information	BOCC		TST and Other	
Description	Total	Admin				Budget	Human Resources		
Federal BOCC									
1st Reallocation	\$ 365,856	\$ -	\$ 90,353	\$ 56,204	\$ 35,977	\$ 73,990	\$ 73,990	\$ 35,342	
Subsequent Reallocations	\$ 388,473	\$ -	\$ 95,939	\$ 59,679	\$ 38,201	\$ 78,564	\$ 78,564	\$ 37,526	
Reallocated Allowable Cost	\$ 193,818		\$ 95,939	\$ 59,679	\$ 38,201				
Full Cost BOCC									
1st Reallocation	\$ 403,327	\$ -	\$ 99,607	\$ 61,961	\$ 39,661	\$ 81,568	\$ 81,568	\$ 38,961	
Subsequent Reallocations	\$ 433,775	\$ -	\$ 107,127	\$ 66,638	\$ 42,656	\$ 87,726	\$ 87,726	\$ 41,903	
Reallocated Allowable Cost	\$ 391,872		\$ 107,127	\$ 66,638	\$ 42,656	\$ 87,726	\$ 87,726		

Human Resources

Background & Overview

Thurston County's Human Resources Department provides human resource administration and management services to all departments throughout the Thurston County governmental unit. The department has three internal service funds and one external/internal service (Citizen Boards) included within their time distribution tables. These internal service funds and external service costs are excluded from allocated and billed costs in both the federal and full cost plans.

All services provided by the Human Resource Department from the General Fund to all user funds, except for services provided to the County's Board of Equalization, are allocated by the number of full time equivalent positions in each fund. Full time equivalent positions are authorized budgeted permanent full time equivalent positions from the County's budget book at the start of the most recently completed fiscal year.

Unallocated and unbilled service costs are reconciled to fund and activity costs reported in the County's financial system to ensure segregation of costs between allocable and un-allocable costs is accurate and appropriate. Directly billed or previously billed costs are also deducted as un-allocable costs from this table if applicable to the overall activity or from the allocation table if applicable to specific funds.

Human Resources

Administration

- Functions** - General oversight of the human resource function
- Allocation** - Cost included within the associated activities for each employee
- Cost Plan** - Cost allocated by activity in plans as noted below

Civil Service

- Functions** - Recruits, tests, hires, and promotes all Sheriff's Office employees (Chapter 41.14 RCW)
- Allocation** - Cost allocated by number of authorized full time equivalent permanent positions for the prior year for the Corrections and Sheriff's Departments in the Sheriff's Office as specified in the County's "Adopted Budget" book.
- Cost Plan** - Cost allocated in the Federal and Full Cost plans. However, the allocated cost in the Full Cost plan is not billed since the service cost and billable user departments are all funded within the same fund (General Fund).

Human Resources - Continued

Labor Relations

The Labor Relations function includes the following activities:

- | | |
|-------------------|---|
| Functions | <ul style="list-style-type: none"> ● Responsible for recommending and guiding the County's labor relations policies and practices ● Acts as management representative with the unions for contract negotiations, grievances, arbitrations and hearings ● Monitors statewide trends and advises and counsels management on employee relation issues including discipline and discharge matters. |
| Allocation | - Cost allocated by number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book. |
| Cost Plan | - Cost allocated in the Federal and Full Cost plans |

Personnel Benefits

Responsible for managing the County's employee benefit programs which includes:

- | | |
|-------------------|---|
| Functions | <ul style="list-style-type: none"> ● Negotiating provider contracts ● Analyzing, reporting and providing employee information ● Monthly bill processing and reporting ● Problem claims resolution |
| Allocation | - Cost allocated by number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book. |
| Cost Plan | - Cost allocated in the Federal and Full Cost plans |

Human Resources - Continued

Personnel Services

Provides advice to County departments, offices and employees on personnel issues and functions and administers general personnel regulations. Responsibilities include:

- Coordination of employment recruitment
- New hire orientation
- Exit interviews
- Employee relations
- Consultations
- Maintenance of classification and pay systems
- Maintenance of the human resources information system.

Functions

Allocation - Cost allocated by number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book.

Cost Plan - Cost allocated in the Federal and Full Cost plans

Human Resources - Continued

Training

Provides and facilitates training for County departments, offices and employees including training on:

- Safety and risk management

Functions

- Harassment prevention
- Conflict resolution
- Management and supervision of offices, departments and programs

Allocation

- Cost allocated by number of authorized full time equivalent permanent positions for the prior year as specified in the County's "Adopted Budget" book. Total allocated cost for this activity is reduced by the operating transfer from the Risk Management Fund to the General Fund for risk management training.

Cost Plan

- Cost allocated in the Federal and Full Cost plans

Human Resources - Continued

Citizen Boards

- The primary goal of this activity is to manage and assist the Board of Equalization in hearing and deliberating property tax assessment appeals.
- Secondary goals are to manage and assist, on a much more limited basis, other County Boards and Commissions including the:

Functions

- LEOFF Disability Board which administers medical services and disability retirement benefits for LEOFF Plan 1 members
- Thurston County Citizen's Commission on Salaries for Elected Officials which deliberates and advises County elected officials on appropriate and equitable salaries for elected officials.

Allocation

- 90% of effort of this activity is devoted to deliberating property tax assessment appeals for the Board of Equalization. Therefore, 90% of the cost is allocated by property tax levy with General Fund agencies' levy prorated by agency expenditure. The remaining 10% of this activity's cost is unallocated.

Cost Plan

- Cost devoted to the Board of Equalization is allocated in the Full Cost Plan but excluded from the A-87 Plan. The remaining 10% of this activity's cost is excluded from all cost plans

Billing Adjustments

- Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.

Human Resources - Continued

Risk Management

Manages liability, safety, and property protection programs. Responsibilities include:

- Identifying and resolving risks
- Purchasing insurance
- Managing liability and industrial insurance claims
- Providing safety and risk management training for County staff
- Developing risk control plans.

Functions

Allocation - 100% exclusion from cost plan (services are fully paid by user fees)

Cost Plan - Cost excluded from all cost plans

Funds 5030 and 5060

Functions

- Fund 5030 (Unemployment Compensation) - Accounts for interfund contributions used to self insure the County against unemployment claims and settlements from former County employees
- Fund 5060 (Benefits Administration) - Accounts for interfund contributions used to finance benefits administration costs for County employees

Allocation - 100% exclusion from cost plan (services are fully paid by user fees)

Cost Plan - Cost excluded from all cost plans

Human Resources Employee Time Distribution

Employee Position	Total %	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin	Fund 5030 Unemploy Admin
Community Program Manager	100.00%		100.00%								
Compensation & Ben Manager	100.00%			10.00%	20.00%	20.00%	50.00%				
Director	100.00%				25.00%	10.00%	35.00%				30.00%
Human Resource Specialist	100.00%						0.10%	10.00%		89.90%	
Administrative Assistant II	100.00%						80.00%	10.00%			10.00%
Human Resource Specialist	100.00%									100.00%	
Sr. Human Resources Analyst	100.00%				15.00%		79.00%				6.00%
Human Resources Analyst	100.00%			85.00%			15.00%				
Human Resources Analyst	100.00%						100.00%				
Human Resources Analyst	100.00%							100.00%			
Human Resources Assistant	100.00%						85.00%		15.00%		
Human Resources Assistant	100.00%						75.00%		25.00%		
Business Applications Admin	100.00%									100.00%	
Sr. Human Resources Analyst	100.00%							100.00%			
Risk Manager	100.00%							100.00%			
Labor Relations Negotiator	100.00%				100.00%						
Administrative Assist 1	100.00%		100.00%								
Administrative Assist II	100.00%						80.00%	10.00%			10.00%
Human Resources Manager	100.00%				15.00%		80.00%				5.00%
Sr. Human Resources Analyst	100.00%								100.00%		
Total Percent Allocated	2000.00%	0.00%	200.00%	95.00%	175.00%	30.00%	679.10%	330.00%	140.00%	289.90%	61.00%

Human Resources Employee Salary Distribution

Employee Position	Salary & Benefits	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin	Fund 5030 Unemploy Admin
Community Program Manager	\$ 108,093	-	\$ 108,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Compensation & Ben Manager	138,698	-	-	13,870	27,740	27,740	69,348	-	-	-	-
Director	178,289	-	-	-	44,572	17,829	62,401	-	-	-	53,487
Human Resource Specialist	93,574	-	-	-	-	-	94	9,357	-	84,123	-
Administrative Assistant II	50,920	-	-	-	-	-	40,736	5,092	-	-	5,092
Human Resource Specialist	86,280	-	-	-	-	-	-	-	-	86,280	-
Sr. Human Resources Analyst	126,512	-	-	-	18,977	-	99,944	-	-	-	7,591
Human Resources Analyst	100,965	-	-	85,820	-	-	15,145	-	-	-	-
Human Resources Analyst	115,173	-	-	-	-	-	115,173	-	-	-	-
Human Resources Analyst	117,497	-	-	-	-	-	-	117,497	-	-	-
Human Resources Assistant	78,607	-	-	-	-	-	66,816	-	11,791	-	-
Human Resources Assistant	56,344	-	-	-	-	-	42,258	-	14,086	-	-
Business Applications Admin	122,981	-	-	-	-	-	-	-	-	122,981	-
Sr. Human Resources Analyst	140,453	-	-	-	-	-	-	140,453	-	-	-
Risk Manager	143,577	-	-	-	-	-	-	143,577	-	-	-
Labor Relations Negotiator	140,731	-	-	-	140,731	-	-	-	-	-	-
Administrative Assist 1	87,065	-	87,065	-	-	-	-	-	-	-	-
Administrative Assist II	14,182	-	-	-	-	-	11,346	1,418	-	-	1,418
Human Resources Manager	138,815	-	-	-	20,822	-	111,052	-	-	-	6,941
Sr. Human Resources Analyst	128,953	-	-	-	-	-	-	-	128,953	-	-
Total Payroll Cost	\$ 2,167,709	\$ -	\$ 195,158	\$ 99,690	\$ 252,842	\$ 45,569	\$ 634,313	\$ 417,394	\$ 154,830	\$ 293,384	\$ 74,529
Computed Payroll %	100.00%	0.00%	14.12%	7.21%	18.29%	3.30%	45.88%	11.20%			
Distributed Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distributed Payroll Cost	\$ 2,167,709	\$ -	\$ 195,158	\$ 99,690	\$ 252,842	\$ 45,569	\$ 634,313	\$ 417,394	\$ 154,830	\$ 293,384	\$ 74,529

Human Resources Departmental Cost Distribution

Cost Description	Total	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin	Fund 5030 Unemploy Admin
Salaries & Benefits	\$ 2,167,709	\$ -	\$ 195,158	\$ 99,690	\$ 252,842	\$ 45,569	\$ 634,313	\$ 417,394	\$ 154,830	\$ 293,384	\$ 74,529
Other Wages & Benefits	8,268		1,167	596	1,512	273	3,794		926		
Total Wages & Benefits	2,124,001	-	196,325	100,286	254,354	45,842	638,107	365,392	155,756	293,317	74,622
Supplies	29,965	-	4,230	2,161	5,481	988	13,749	-	3,356	-	-
Procured Services	131,428	-	18,554	9,478	24,038	4,332	60,306	-	14,720	-	-
Intergovernmental Services	-	-	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-	-	-
Debt Service	5,537	-	782	399	1,013	183	2,541	-	619	-	-
Interfund Services	234,206	-	33,064	16,889	42,836	7,720	107,465	-	26,232	-	-
Procurements & Interfunds	401,136	-	56,630	28,927	73,368	13,223	184,061	-	44,927	-	-
Total Cost	2,525,137	-	252,955	129,213	327,722	59,065	822,168	365,392	200,683	293,317	74,622
Less: Capital, Debt & Intergov.	(5,537)	-	(782)	(399)	(1,013)	(183)	(2,541)		(619)	-	-
Allowable Cost	2,519,600	-	252,173	128,814	326,709	58,882	819,627	365,392	200,064	293,317	74,622
Unallocated Cost	(801,548)		(25,217)					(365,392)	(43,000)	(293,317)	(74,622)
Allocated Cost	\$ 1,718,052	\$ -	\$ 226,956	\$ 128,814	\$ 326,709	\$ 58,882	\$ 819,627	\$ -	\$ 157,064	\$ -	\$ -

Human Resources Cost Reallocation

Cost Description	Total	Admin	Citizen Boards	Civil Service	Labor Relations	Personnel Benefits	Personnel Services	Fund 5050 Risk Man	Training	Fund 5060 Benefits Admin	Fund 5030 Unemploy Admin
Federal Human Resources											
1st Reallocation	\$ 159,985	\$ -	\$ 22,586	\$ 11,537	\$ 29,261	\$ 5,274	\$ 73,409	\$ -	\$ 17,918	\$ -	\$ -
Subsequent Reallocations	\$ 169,258	\$ -	\$ 23,895	\$ 12,206	\$ 30,957	\$ 5,579	\$ 77,664	\$ -	\$ 18,957	\$ -	\$ -
Reallocated Allowable Cost	\$ 145,363			\$ 12,206	\$ 30,957	\$ 5,579	\$ 77,664		\$ 18,957		
Full Cost Human Resources											
1st Reallocation	\$ 184,963	\$ -	\$ 26,112	\$ 13,338	\$ 33,830	\$ 6,097	\$ 84,870	\$ -	\$ 20,716	\$ -	\$ -
Subsequent Reallocations	\$ 198,348	\$ -	\$ 28,001	\$ 14,304	\$ 36,278	\$ 6,538	\$ 91,012	\$ -	\$ 22,215	\$ -	\$ -
Reallocated Allowable Cost	\$ 198,348		\$ 28,001	\$ 14,304	\$ 36,278	\$ 6,538	\$ 91,012		\$ 22,215		

Financial Services

Background & Overview

Thurston County's Financial Services Department provides budget, financial and accounting services to all departments throughout the Thurston County governmental unit. Some of these services are also provided to other governmental units. The entire cost of this department is allocated and billed in both the Federal and Full Cost plans except for any non-allocable time such as time spent in support of the elections office.

This Department provides a broad range of financial services not only to other departments but also to the BOCC, financial committees (FMC) and other local, state and federal agencies. Therefore, a variety of allocation methods are used to allocate and distribute service costs for these activities to the benefitting funds.

Auditor's Office - Financial Services

Administration

Provides general oversight and supervision of the financial services function including:

- Personnel management
- Performance review and hiring
- Departmental budget development and monitoring functions
- Other miscellaneous office management

Functions

Allocation - Cost is allocated to a department's function by personnel cost for employees that provide department-wide support and services. Administrative time for other employees is distributed by percentage of time each employee spent on their service activities. Administrative cost includes an allocated portion of the Elected Auditor proportionally based on Financial Services cost divided by the total cost of the Auditor's Office.

Cost Plan - Cost allocated by activity in plans as noted below

Budget Billing & Monitoring

Functions - Coordinates and develops the indirect cost plan and monitors departmental and fund budgets

Allocation - Cost allocated by adjusted budget

Cost Plan - Cost allocated in the Federal and Full Cost plans

Auditors Office - Financial Services - Continued

Budget Processing

The budget processing function includes the following activities:

- Functions**
 - Processes budget transactions for inter-departmental billing and departmental budget data entry
 - Audits the preliminary budget and coordinates budget data entry
 - Processes and reviews budget adjustments and maintains the budget system
- Allocation**
 - Cost allocated by budget amendment (BUA) and budget completion (BUC) journals processed in MUNIS
- Cost Plan**
 - Cost allocated in the Federal and Full Cost plans

Rate/Cost Analysis

- Functions**
 - Projects costs and computes and restructures rates for the County's utility and law and justice systems and computes costs for special projects and alternative forms of service delivery as requested by management
- Allocation**
 - Direct charge to the serviced utility or program
- Cost Plan**
 - Cost allocated in the Federal and Full Cost plans

Auditors Office - Financial Services - Continued

Account Reporting

Develops and processes system, departmental, month end and year end financial reports in compliance with County policies & procedures, GAAP and state statutes for both internal and external reporting purposes which includes the following activities and duties:

- The MUNIS financial system is adjusted, closed and reconciled month end and year end
- Adjustments are prepared, reviewed, and processed in MUNIS month end and year end
- System financial reports are extracted from MUNIS for internal and external reporting
- MUNIS modules are updated using month end and year end data entry processes & procedures
- MUNIS modules are tested and upgraded annually during scheduled release dates
- Year end data entry is coordinated County-Wide in compliance with GAAP & FIT for CAFR
- Year end adjustments are recorded and processed by FS in compliance with GAAP & FIT
- CAFR reporting model is updated and reconciled by FS in compliance with GAAP & FIT
- CAFR is published & distributed in compliance with GAAP and SAO & GFOA timelines

Functions

Allocation - Cost allocated by adjusted expenditure

Cost Plan - Cost allocated in the Federal and Full Cost plans

Auditors Office - Financial Services - Continued

Financial Policies And Procedures

- Functions** - Researches and coordinates changes in financial policies and procedures with the Financial Management Committee (FMC). Trains departmental accountants on financial system policies and procedures.
- Allocation** - Cost allocated by number of permanent accounting staff
- Cost Plan** - Cost allocated in the Federal and Full Cost plans

Capital Assets

The capital assets function includes the following activities:

- Functions**
- Coordinates and monitors departmental and fund adjustments to the capital asset accounting system
 - Reconciles and prepares month and year end capital asset processes and reports
 - Coordinates and assists departments in safeguarding, controlling and accounting for capital assets
 - Coordinates the audit of capital assets with SAO
- Cost equally and proportionally allocated by:
- Allocation**
- Number of capital asset transactions processed in MUNIS which includes transactions for new assets (FAA), depreciation (FAD), maintenance (FAM) and retirement (FAR)
 - Number of individual assets recorded in MUNIS by fund at year end
 - Dollar value of assets recorded in MUNIS by fund at year end
- Cost Plan** - Cost allocated in the Federal and Full Cost plans

Auditors Office - Financial Services - Continued

Grant Accounting

The grant accounting function includes the following tasks and activities:

- | | |
|-------------------|---|
| Functions | <ul style="list-style-type: none"> ● Assists departments in developing and submitting grant funding requests from state and federal grantor agencies ● Monitors and assists departments in complying with state and federal guidelines including compliance with Circulars A-87 and A-102 (and all superseding circulars and guidelines) on allowable grant activities and costs and in complying with sub-recipient monitoring and grant reporting requirements ● Reviews and reconciles all grant accountability worksheets and prepares the year end Schedule of Expenditures of Federal Awards (SEFA) in compliance with grant reporting requirements. |
| Allocation | - Cost allocated by grant expenditure reported in the SEFA |
| Cost Plan | - Cost allocated in the Federal and Full Cost plans |

Auditors Office - Financial Services - Continued

Internal Audit

The internal audit function includes the following tasks and activities:

- | | |
|-------------------|--|
| Functions | <ul style="list-style-type: none"> ● Audits County departments, programs, funds, projects and processes as directed by the Internal Audit Committee (IAC) and BOCC ● Reviews and reports on internal controls and performs performance and efficiency audits as directed by the IAC and BOCC ● Reviews and verifies the year end financial report (CAFR) for accuracy, propriety and compliance with GAAP ● Coordinates and assists the external audit process as a liaison to the State Auditor |
| Allocation | <ul style="list-style-type: none"> - Cost allocated by adjusted expenditure for all agencies and by direct cost or specific identification when feasible |
| Cost Plan | <ul style="list-style-type: none"> - Cost allocated in the Federal and Full Cost plans |

Auditors Office - Financial Services - Continued

Payroll

The payroll function includes the following tasks and activities:

- Processes and distributes payroll on a semi-monthly basis to all County employees
- Updates, maintains and reconciles the Eden payroll system semi-monthly
- Coordinates, reviews and approves payroll processes and procedures with other departments

Functions

- Maintains, implements and upgrades the Eden payroll system
- Develops, maintains and updates various logs and approval documents
- Researches and updates changes in policies and procedures for payroll processes and procedures
- Prepares and reconciles year end payroll tax and financial reports. Processes year end payroll accruals

Allocation

- 50% of cost allocated to County funds by number of processed W-2s and the remaining 50% by number of authorized full time equivalent (FTE) permanent positions for the prior year as specified in the County's "Adopted Budget" book. Number of FTEs for outside agencies is imputed by multiplying that outside agency's percentage of W-2s times total number of County FTEs.

Cost Plan

- Cost allocated in the Federal and Full Cost plans

Auditors Office - Financial Services - Continued

General Ledger & A/R Adjustments

The general ledger and accounts receivable functions includes the following tasks and activities:

Functions	<ul style="list-style-type: none"> ● Prepares, reviews and processes general ledger adjustments, including revenue and account receivable adjustments, in the County's financial system ● Coordinates, assists, reviews and approves the preparation and processing of general ledger adjustments with departments, programs and funds ● Prepares, reviews and processes correcting journal entries and adjustments ● Maintains and updates the general ledger module on a month and year end basis
Allocation	<p>- Cost allocated by the number general journal (GEN), imported journal (GNI) and journal reversal (GRV) transactions processed in MUNIS. Transactions processed for the Auditor's Office are proportionally allocated to Financial Services based on Financial Services cost divided by the total cost of the Auditor's Office.</p>
Cost Plan	<p>- Cost allocated in the Federal and Full Cost plans</p>

Auditors Office - Financial Services - Continued

Invoices

The accounts payable payment invoice processing function includes the following tasks and activities:

- Coordinates, reviews, approves and processes all automated, manual, intergovernmental and journal payment voucher invoices for all County departments and funds and for statutorily mandated or serviced non-county agencies

Functions

- Maintains and updates payment voucher invoice, vendor and warrant processing modules in the financial system. Develops, maintains and updates various logs and approval documents
- Researches and updates changes in policies and procedures for vendor invoice payment processes
- Prepares and reconciles year end tax and financial reports

Allocation

Cost allocated by number of accounts payable invoice entry (API) and maintenance and update (APM) transactions processed in MUNIS with weighted reduction for outside agency funds based on effort and procedures performed for each outside agency. Transactions processed for the Auditor's Office are proportionally allocated to Financial Services based on Financial Services cost divided by the total cost of the Auditor's Office.

Cost Plan

- Cost allocated in the Federal and Full Cost plans

Auditors Office - Financial Services - Continued

Non-Reimbursable

- Functions** - Comprises the un-allocable time by the County Auditor and any staff time spent on elections and other non-allocable administrative time within the Auditor's Office
- Allocation** - Unallocated in all cost plans
- Cost Plan** - Cost excluded from all cost plans

Auditor - Financial Services Employee Time Distribution		Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Setting	Financial Policies & Procedures
			Year End Report & ERP	Tyler System Maint & ERP	Cost Plan	Budget Analysis			
Employee Position	Total	Admin							
County Auditor	100.00%	25.45%							
Grants Manager	100.00%								3.21%
Accounting Anaylst	100.00%		3.54%						
Accounting Assistant II, Voucher Auditor	100.00%		0.14%						
Accounting Anaylst	100.00%	55.73%	8.56%		7.96%				1.85%
Fin Srv Division Man.	100.00%	51.25%	24.43%			7.38%			3.35%
Budget/Financial Analyst	100.00%		4.60%				71.62%		
Fixed Asset Analyst	100.00%		1.25%						
Payroll/Acctg. Assist.	100.00%		0.00%						
Systems Manager	100.00%			99.52%					0.48%
Financial Analyst	100.00%	28.73%	19.78%			0.97%	1.28%		4.93%
Senior Financial Analyst	100.00%		45.71%		47.6800%			6.61%	
Acct Assist IV	100.00%		0.28%				1.83%		
Acct Assist III	100.00%		1.15%						
Payroll Systems Man.	100.00%			5.18%					
Lead Voucher Auditor	100.00%		0.53%						
Internal Auditor	100.00%								
Total % Allocated	1700.00%	161.16%	109.97%	104.70%	55.64%	8.35%	74.73%	6.61%	13.82%

Auditor - Financial Services Employee Time Distribution		Capital Assets	Grant Acctg	Internal Audit	Payroll	Acct Reporting		AP	Non- Reim- Bursable
						G/L Adjust	Account Rec	Invoices/P-Cards Req/Pos	
Employee Position	Total								
County Auditor	100.00%								74.55%
Grants Manager	100.00%		96.69%	0.10%					
Accounting Anaylst	100.00%	24.24%				53.3500%	3.46%	15.4100%	
Accounting Assistant II, Voucher Auditor	100.00%							99.86%	
Accounting Anaylst	100.00%			1.14%				24.76%	
Fin Srv Division Man.	100.00%	1.58%	2.77%		1.53%	4.21%		3.50%	
Budget/Financial Analyst	100.00%		0.22%			22.66%		0.90%	
Fixed Asset Analyst	100.00%	96.07%				2.18%		0.50%	
Payroll/Acctg. Assist.	100.00%				99.95%			0.05%	
Systems Manager	100.00%								
Financial Analyst	100.00%	2.20%	11.64%			16.21%	14.26%		
Senior Financial Analyst	100.00%								
Acct Assist IV	100.00%	1.04%			12.23%	16.79%	0.90%	66.93%	
Acct Assist III	100.00%					0.55%		98.30%	
Payroll Systems Man.	100.00%				94.82%				
Lead Voucher Auditor	100.00%							99.47%	
Internal Auditor	100.00%			100.00%					
Total % Allocated	1700.00%	125.13%	111.32%	101.24%	208.53%	115.95%	18.62%	409.68%	74.55%

Auditor - Financial Services Employee Salary Distribution		Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Setting	Financial Policies & Procedures
			Year End Report	Tyler System Maint	Cost Plan	Budget Analysis			
Employee Position	Sal & Ben	Admin	Report	Maint	Plan	Analysis	Process	Setting	Procedures
County Auditor	\$ 157,288	40,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants Manager	116,730	-	-	-	-	-	-	-	3,747
Accounting Anaylst	88,793	-	3,143	-	-	-	-	-	-
Accounting Assistant II, Voucher Auditor	76,416	-	107	-	-	-	-	-	-
Accounting Anaylst	106,004	59,076	9,074	-	8,438	-	-	-	1,961
Fin Srv Division Man.	154,326	79,092	37,702	-	-	11,389	-	-	5,170
Budget/Financial Analyst	108,567	-	4,994	-	-	-	77,756	-	-
Fixed Asset Analyst	99,501	-	1,244	-	-	-	-	-	-
Payroll/Acctg. Assist.	90,224	-	-	-	-	-	-	-	-
Systems Manager	123,002	-	-	122,412	-	-	-	-	590
Financial Analyst	113,829	32,703	22,515	-	-	1,104	1,457	-	5,612
Senior Financial Analyst	126,635	-	57,885	-	60,380	-	-	8,370	-
Acct Assist IV	82,170	-	230	-	-	-	1,504	-	-
Acct Assist III	59,515	-	684	-	-	-	-	-	-
Payroll Systems Man.	122,940	-	-	6,368	-	-	-	-	-
Lead Voucher Auditor	95,949	-	509	-	-	-	-	-	-
Internal Auditor	76,382	-	-	-	-	-	-	-	-
Total Payroll Cost	1,798,271	210,908	138,087	128,780	68,818	12,493	80,717	8,370	17,080
Computed %	100.00%	0.00%	9.39%	8.76%	4.68%	0.85%	5.49%	0.57%	1.16%
Distr. Admin.	-	(210,908)	19,810	18,475	9,873	1,792	11,580	1,201	2,450
Dist. Payroll Cost	\$ 1,798,271	\$ -	\$ 157,897	\$ 147,255	\$ 78,691	\$ 14,285	\$ 92,297	\$ 9,571	\$ 19,530

Auditor - Financial Services Employee Salary Distribution		Capital Assets	Grant Acctg	Internal Audit	Payroll	Acct Reporting		AP	Non- Reim- Bursable
						G/L Adjust	Account Rec	Invoices/P-Cards Req/Pos	
Employee Position	Sal & Ben								
County Auditor	\$ 157,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,251
Grants Manager	116,730	-	112,866	117	-	-	-	-	-
Accounting Anaylst	88,793	21,523	-	-	-	47,371	3,072	13,684	-
Accounting Assistant II, Voucher Auditor	76,416	-	-	-	-	-	-	76,309	-
Accounting Anaylst	106,004	-	-	1,208	-	-	-	26,247	-
Fin Srv Division Man.	154,326	2,438	4,275	-	2,361	6,497	-	5,402	-
Budget/Financial Analyst	108,567	-	239	-	-	24,601	-	977	-
Fixed Asset Analyst	99,501	95,591	-	-	-	2,169	-	497	-
Payroll/Acctg. Assist.	90,224	-	-	-	90,179	-	-	45	-
Systems Manager	123,002	-	-	-	-	-	-	-	-
Financial Analyst	113,829	2,504	13,250	-	-	18,452	16,232	-	-
Senior Financial Analyst	126,635	-	-	-	-	-	-	-	-
Acct Assist IV	82,170	855	-	-	10,049	13,796	740	54,996	-
Acct Assist III	59,515	-	-	-	-	327	-	58,504	-
Payroll Systems Man.	122,940	-	-	-	116,572	-	-	-	-
Lead Voucher Auditor	95,949	-	-	-	-	-	-	95,440	-
Internal Auditor	76,382	-	-	76,382	-	-	-	-	-
Total Payroll Cost	1,798,271	122,911	130,630	77,707	219,161	113,213	20,044	332,101	117,251
Computed %	100.00%	8.36%	8.89%	5.29%	14.91%	7.70%	1.36%	22.59%	
Distr. Admin.	-	17,633	18,741	11,148	31,442	16,242	2,876	47,645	-
Dist. Payroll Cost	\$ 1,798,271	\$ 140,544	\$ 149,371	\$ 88,855	\$ 250,603	\$ 129,455	\$ 22,920	\$ 379,746	\$ 117,251

Auditor - Financial Services Cost Distribution		Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Setting	Financial Policies & Procedures
			Year End Report	Tyler System Maint	Cost Plan	Budget Analysis			
Description	Total								
Salaries & Benefits	\$ 1,798,271	\$ -	\$ 157,897	\$ 147,255	\$ 78,691	\$ 14,285	\$ 92,297	\$ 9,571	\$ 19,530
Other Wages & Ben.	1	-	-	-	-	-	-	-	-
Total Wages & Ben.	1,798,272	-	157,897	147,255	78,691	14,285	92,297	9,571	19,530
Supplies	21,566	-	2,026	1,889	1,010	183	1,184	123	251
Procured Services	23,017	-	2,162	2,016	1,077	196	1,264	131	267
Intergov. Services	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Debt Service	3,344	-	314	293	157	28	184	19	39
Interfund Services	401,276	-	37,692	35,151	18,784	3,410	22,032	2,285	4,662
Procurement & Interfunds	449,203	-	42,194	39,349	21,028	3,817	24,664	2,558	5,219
Total Cost	2,247,475	-	200,091	186,604	99,719	18,102	116,961	12,129	24,749
Less: Capital, Debt & Intergovernmental	(3,344)	-	(314)	(293)	(157)	(28)	(184)	(19)	(39)
Allowable Cost	2,244,131	-	199,777	186,311	99,562	18,074	116,777	12,110	24,710
Unallocated Cost	(117,252)								
Allocated Cost	\$ 2,126,879	\$ -	\$ 199,777	\$ 186,311	\$ 99,562	\$ 18,074	\$ 116,777	\$ 12,110	\$ 24,710

Auditor - Financial Services Cost Distribution		Capital Assets	Grant Acctg	Internal Audit	Payroll	Acct Reporting		AP	Non- Reim- Bursable
						G/L Adjust	Account Rec	Invoices/P-Cards Req/Pos	
Description	Total								
Salaries & Benefits	\$ 1,798,271	\$ 140,544	\$ 149,371	\$ 88,855	\$ 250,603	\$ 129,455	\$ 22,920	\$ 379,746	\$ 117,251
Other Wages & Ben.	1	-	-	-	-	-	-	-	1
Total Wages & Ben.	1,798,272	140,544	149,371	88,855	250,603	129,455	22,920	379,746	117,252
Supplies	21,566	1,803	1,916	1,140	3,215	1,661	294	4,871	-
Procured Services	23,017	1,924	2,045	1,217	3,431	1,773	314	5,200	-
Intergov. Services	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Debt Service	3,344	280	297	177	499	258	46	753	-
Interfund Services	401,276	33,549	35,656	21,211	59,821	30,902	5,471	90,650	-
Procurement & Interfunds	449,203	37,556	39,914	23,745	66,966	34,594	6,125	101,474	-
Total Cost	2,247,475	178,100	189,285	112,600	317,569	164,049	29,045	481,220	117,252
Less: Capital, Debt & Intergovernmental	(3,344)	(280)	(297)	(177)	(499)	(258)	(46)	(753)	-
Allowable Cost	2,244,131	177,820	188,988	112,423	317,070	163,791	28,999	480,467	117,252
Unallocated Cost	(117,252)								(117,252)
Allocated Cost	\$ 2,126,879	\$ 177,820	\$ 188,988	\$ 112,423	\$ 317,070	\$ 163,791	\$ 28,999	\$ 480,467	\$ -

Auditor - Financial Services Cost Reallocation		Admin	Account Reporting		Budget Billing		Budget Process	Rate/Cost Setting	Financial Policies & Procedures
			Year End Report	Tyler System Maint	Cost Plan	Budget Analysis			
Description	Total								
Federal Financial Services									
1st Reallocation	\$ 73,627	\$ -	\$ 6,916	\$ 6,450	\$ 3,447	\$ 626	\$ 4,043	\$ 419	\$ 855
Subsequent Reallocations	\$ 78,234	\$ -	\$ 7,348	\$ 6,853	\$ 3,662	\$ 665	\$ 4,295	\$ 445	\$ 909
Reallocated Allowable Cost	\$ 78,234	\$ -	\$ 7,348	\$ 6,853	\$ 3,662	\$ 665	\$ 4,295	\$ 445	\$ 909
Full Cost Financial Services									
1st Reallocation	\$ 100,794	\$ -	\$ 9,468	\$ 8,829	\$ 4,718	\$ 857	\$ 5,534	\$ 574	\$ 1,171
Subsequent Reallocations	\$ 108,747	\$ -	\$ 10,215	\$ 9,526	\$ 5,091	\$ 924	\$ 5,971	\$ 619	\$ 1,263
Reallocated Allowable Cost	\$ 108,747	\$ -	\$ 10,215	\$ 9,526	\$ 5,091	\$ 924	\$ 5,971	\$ 619	\$ 1,263

Auditor - Financial Services Cost Reallocation		Capital Assets	Grant Acctg	Internal Audit	Payroll	Accnt Reporting		AP	Non- Reim- Bursable
						G/L Adjust	Account Rec	Invoices/P-Cards Req/Pos	
Description	Total								
Federal Financial Services									
1st Reallocation	\$ 73,627	\$ 6,156	\$ 6,542	\$ 3,892	\$ 10,976	\$ 5,670	\$ 1,004	\$ 16,632	\$ -
Subsequent Reallocations	\$ 78,234	\$ 6,541	\$ 6,952	\$ 4,135	\$ 11,663	\$ 6,025	\$ 1,067	\$ 17,673	\$ -
Reallocated Allowable Cost	\$ 78,234	\$ 6,541	\$ 6,952	\$ 4,135	\$ 11,663	\$ 6,025	\$ 1,067	\$ 17,673	\$ -
Full Cost Financial Services									
1st Reallocation	\$ 100,794	\$ 8,427	\$ 8,956	\$ 5,328	\$ 15,026	\$ 7,762	\$ 1,374	\$ 22,770	\$ -
Subsequent Reallocations	\$ 108,747	\$ 9,092	\$ 9,663	\$ 5,748	\$ 16,212	\$ 8,375	\$ 1,483	\$ 24,566	\$ -
Reallocated Allowable Cost	\$ 108,747	\$ 9,092	\$ 9,663	\$ 5,748	\$ 16,212	\$ 8,375	\$ 1,483	\$ 24,566	\$ -

Non-Departmental, Planning & Emergency Services

Background & Overview

Association Dues was the only Non-Departmental cost included within the County's billable cost plan prior to 2010. Non-Departmental administrative service costs were added to the County's billable cost plan in 2010. Administrative service costs is a "catch all category" for unreimbursed miscellaneous administrative costs funded out of the Non-Departmental Department in the General Fund (for example - employee recognition events, intercity transit passes, strategic plan, municipal recording fees and geodata service costs).

Regional Planning was added to the County's billable cost plan when the Planning Department was added to the plan in 2010. Emergency Management was then subsequently added to the billable plan in 2011. The Planning & Emergency Management Departments could be included in other sections of the cost plan (for example - in the "Other Departments" cost center or in a separate cost center). However, the Planning Department was included since it's allocation also ties to Regional Planning which is funded out of Non-Departmental. Emergency Services was then added to Non-Departmental since the reasons and timing of it's inclusion were similar to those for Planning.

The Planning Department was initially financed out of the Land Use and Permitting Fund with a substantial subsidy provided by the General Fund to support the activities of this function. The Board concluded that it was unfair and inequitable to finance this function out of the Land Use and Permitting Fund which was being converted to a self supporting fee based operating fund. The Board therefore re-classed the Planning function as a separate Department and moved the cost of this activity to the General Fund.

Non-Departmental, Planning & Emergency Services - Continued

Emergency Services was initially funded out of the Roads Fund. The Board also concluded that it was unfair and inequitable to charge the entire net unfunded cost of this function to Roads. Consequently, the Board re-classed this function as a separate Department and moved the cost of this activity to the General Fund.

One of the key issues pertaining to these departments that received some deliberation and consideration by the Board was the general type and nature of services provided by the Planning and Emergency Management Departments. Specifically, was there an expectation to receive these services from, and were these services provided directly to, the public or alternatively was this service provision and expectation present in other departments and funds in the County's governmental unit.

The Board concluded there was not an expectation for the direct provision of these services from the County's residents and constituents. The public's service expectations included services such as crime response and prevention, road maintenance and prevention and response to public health emergencies. Activities and services of the Planning and Emergency Management Departments limited and controlled the frequency and severity of these and other directly provided public services thereby both controlling and limiting their service costs and enhancing the provision of these services to the public.

The Board therefore concluded the services and activities of the Planning and Emergency Management Departments were internal services provided to other funds and departments in Thurston County's governmental unit. These cost centers include separate narratives that describe in more detail the services provided by these two Departments to other departments and funds within the County's governmental unit and how their service cost is computed and allocated to benefitting funds.

Non-Departmental, Planning & Emergency Services

Non-Departmental

Administrative Service Costs

Functions	<p>This function includes costs for the following activities: employee recognition events and programs and intercity transit passes (reported as "Employee Programs"); strategic plan development costs, open government costs and legal notices for public hearings (reported as "Budget" costs); municipal recording fees and associated legal costs (reported as "Code Update" costs); and "Interfund" charges which are primarily for GeoData services costs beneficial to the General Fund.</p>
Allocation	<p>Administrative service costs categorized as costs for Employee Programs, Budget related costs and Code Update costs are allocated on a County-Wide basis by full time equivalent permanent positions (FTE) by fund as specified in the County's "Adopted Budget" book. Interfund charges are allocated to the General Fund by FTE and by General Fund department.</p>
Cost Plan	<p>- Cost allocated in the Federal and Full Cost plans</p>

Non-Departmental - Continued

Association Dues

- | | |
|--------------------------------|--|
| Functions | - Includes the cost of membership in professional associations and organizations |
| Allocation | - Cost allocated by authorized full time equivalent permanent positions from the prior year as specified in the County's "Adopted Budget" book |
| Cost Plan | - Cost allocated in Full Cost plan. Cost excluded from the Federal plan. |
| Billing
Adjustments | - Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies. |

Non-Departmental - Continued

Law & Justice

- Functions** - Includes the cost of medical and dental for retired law enforcement officers and the cost for developing and installing a system for court electronic records and forms
- Allocation** - Cost directly charged to benefitting General Fund Departments
- Cost Plan** - Cost allocated in the Federal and Full Cost plans

Unallocated

- Functions** - To account for and provide all other Non-Departmental costs and services.
- Allocation** - Unallocated in all cost plans.
- Cost Plan** - Cost excluded from all cost plans.

Non-Departmental - Continued

Regional Planning

Overview	Thurston Regional Planning Council (TRPC) is an intergovernmental board governed by local government jurisdictions within Thurston County. Their primary objective, as it relates to Thurston County, is to develop plans and policies that enhance, improve and sustain services provided by County departments to the residents of Thurston County.
Function 1	Plans and policies for growth management and land use are general in nature but also include specific plans for transportation, sustainable development, environmental quality and commute trip reduction. These plans and policies provide the framework and guidelines for plans and policies that are subsequently developed by the County's Planning Department and then implemented by the County's Land Use and Permitting Department. TRPC's purpose, objectives and activities are therefore similar, and in some cases identical, to those of the County's Planning Department which are referenced herein and described in detail in the "Allocation and Billing of Planning Service Costs" narrative.

Non-Departmental - Continued

Regional Planning - Continued

Function 2	These implemented plans provide direct impacts and benefits to the operations and services of the County's Roads, Stormwater, Water/Sewer and Solid Waste programs and indirectly impact the quality and types of services provided by the Public Health Department and the County's Law and Justice programs. TRPC also acts as a regional clearinghouse for planning and demographic information and data.
Allocation	<p>Cost allocated by estimated benefit to the County public service departments and programs. Programs that benefit in relatively equal proportions from this service are County's Roads, Stormwater, Permitting, Water/Sewer (Grand Mound), Solid Waste, Public Health and Law & Justice. Allocation of service cost is therefore allocated equally to these benefitting County programs. Allocated cost is weighted to proportionally allocate change in service cost to multiple funds within the same program.</p>
Cost Plan	- Cost allocated in Full Cost plan. Cost excluded from the Federal plan.
Billing Adjustments	<p>Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.</p>

Planning

Planning Department

Functions	<p>The Planning Department's mission is to plan for sustainable land use and development within the unincorporated areas of Thurston County. This involves drafting or revising land use and development plans and regulations including comprehensive and subarea plans, and zoning and subdivision ordinances.</p>
Allocation	<p>Allocated by actual effort and estimated benefit from planning activities. Justification for allocation and specific method of allocation is described in detail in "Allocation and Billing of Planning Service Costs" narrative. Allocated cost is weighted to proportionally allocate change in service cost to multiple funds within the same program.</p>
Cost Plan	<p>Cost allocated in Full Cost plan. Cost excluded from the Federal plan. Re-allocated cost excluded from the Full Cost plan due to questionable benefit and apparent distortion of re-allocated costs.</p> <ul style="list-style-type: none"> - Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood that these costs included in reimbursement requests to grantor agencies.
Billing Adjustments	<p>Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.</p>

Emergency Services

Emergency Services Department

Functions	<p>The Emergency Management Department coordinates County-Wide emergency management services with all other County departments and with numerous local, state and federal organizations. The services provided to County departments are primarily two fold. The 1st is to prepare for emergencies and disasters before they happen. The 2nd is to mitigate and respond to emergencies and disasters when they happen.</p>
Allocation	<p>Cost allocated by net book value of infra-structure assets owned or managed by benefitting County departments. Allocation includes buildings, infra-structure, other improvements and most construction in progress since they are substantially complete and will be placed into service within the coming year. Allocation excludes land, right of way, leasehold improvements, mineral rights, capital leases, equipment and other types of moveable or intangible assets. Justification and basis for allocation is described in detail in the "Allocation and Billing of Emergency Service Costs" narrative.</p>
Cost Plan	<p>Cost allocated in Full Cost plan. Cost excluded from the Federal plan. Re-allocated cost excluded from the Full Cost plan due to questionable benefit and distortion of re-allocated costs.</p>
Billing Adjustments	<p>Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.</p>

Non-Departmental, Planning & Emergency Services Cost Distribution

Cost Description	Total	Non-Depart Admin Service Costs				Other Non-Depart Costs				Planning	Emergency Services
		Employee Programs	GF Inferfunds	Budget	Code Updates	Assoc Dues	Regional Planning	LEOFF	Unalloc		
Salaries & Benefits	\$ 2,262,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,981	\$ -	\$ 1,357,253	\$ 783,712
Other Wages & Benefits	-										
Total Wages & Benefits	2,262,946	-	-	-	-	-	-	121,981	-	1,357,253	783,712
Supplies	82,661	11,479		-				-	189	16,813	54,180
Procured Services	1,452,407	-		155,217	15,799	96,705		36,290	650,622	229,887	267,887
Intergovernmental Services	807,709						201,059	-	597,742		8,908
Capital Outlays	40,753							-			40,753
Debt Service	-							-			
Interfund Services & Transfers	4,050,719		423,111	-				-	3,047,027	188,185	392,396
Procurements & Interfunds	6,434,249	11,479	423,111	155,217	15,799	96,705	201,059	36,290	4,295,580	434,885	764,124
Total Cost	8,697,195	11,479	423,111	155,217	15,799	96,705	201,059	158,271	4,295,580	1,792,138	1,547,836
Computed %	100.00%	0.13%	4.86%	1.78%	0.18%	1.11%	2.31%	1.82%	49.39%	20.61%	17.80%
Less: Capital & Debt	(40,753)	-	-	-	-	-	-	-	-	-	(40,753)
Allowable Cost	8,656,442	11,479	423,111	155,217	15,799	96,705	201,059	158,271	4,295,580	1,792,138	1,507,083
Unallocated Cost	(5,437,124)								(4,295,580)	(439,780)	(701,764)
Allocated Cost	\$ 3,219,318	\$ 11,479	\$ 423,111	\$ 155,217	\$ 15,799	\$ 96,705	\$ 201,059	\$ 158,271	\$ -	\$ 1,352,358	\$ 805,319

Non-Departmental, Planning & Emergency Services Cost Reallocation

Cost Description	Total	Non-Departmental							Unalloc	Planning	Emergency Services
		Employee Programs	GF Inferfunds	Budget	Code Updates	Assoc Dues	Regional Planning	LEOFF			
Federal Non-Departmental											
1st Reallocation	\$ 63,745	\$ 84	\$ 3,101	\$ 1,138	\$ 116	\$ 709	\$ 1,474	\$ 1,160	\$ 31,484	\$ 13,135	\$ 11,345
Subsequent Reallocations	\$ 65,684	\$ 87	\$ 3,195	\$ 1,172	\$ 119	\$ 730	\$ 1,518	\$ 1,195	\$ 32,442	\$ 13,535	\$ 11,690
Reallocated Allowable Cost	\$ 5,769	\$ 87	\$ 3,195	\$ 1,172	\$ 119			\$ 1,195			
Full Cost Non-Departmental											
1st Reallocation	\$ 88,820	\$ 117	\$ 4,321	\$ 1,585	\$ 161	\$ 988	\$ 2,053	\$ 1,616	\$ 43,869	\$ 18,302	\$ 15,807
Subsequent Reallocations	\$ 93,028	\$ 123	\$ 4,526	\$ 1,660	\$ 169	\$ 1,034	\$ 2,151	\$ 1,693	\$ 45,947	\$ 19,169	\$ 16,556
Reallocated Allowable Cost	\$ 11,356	\$ 123	\$ 4,526	\$ 1,660	\$ 169	\$ 1,034	\$ 2,151	\$ 1,693			

Non-Departmental Expenditures																	
Organization		BASUB		Object		Project		Expended	Benefits all County Funds				Benefits Gen Fund	Benefits Specific Funds/Depts As Noted			Notes
#	Description	#	Description	#	Description	#	Description		Empl Prog	Budget	Code Updates	Assoc Dues	Inter-Funds	Planning	LEOFF	Unallocated - Non-Departmental	
0123B103	Leoff Medical	2100	Law Enforce Admin	523000	Medical/Dental/Life										-		Payments to fund the medical and retirement payments for those officers that retired under the LEOFF 1 medical program
0123B103	Leoff Medical	2110	Law Enforce Admin	523001	Prof Svs-Medical Payments			121,981							121,981		LEOFF Medical Payments
0123B103	Leoff Medical	2110	Law Enforce Admin	541004	Prof Svs-Medical Payments			36,290							36,290		LEOFF Medical Payments
0123B700	County Strategic Plan	1310	County Strategic Plan	541000	Prof Svs			100,001		100,001							Strategic Plan and County Policy and Procedure Assessment
0123B700	OT- Central Srv Reserve	1310	OT- Central Srv Reserve	599522	OT- Central Srv Reserve			478,913								478,913	Central Services Reserve
0123B710	Community Entities	5720	Community Services	541000	Professional Services	23004		30,000								30,000	Visitor Convention Bureau Annual Tourism Sponsorship
0123B710	Community Entities	5720	Community Services	549000	Miscellaneous	23013		6,500								6,500	South Sound Military & Communities Partnership
0123B713	Dispute Resolution	5870	Dispute Resolution	541000	Professional Services			10,000								10,000	Dispute Resolution Services
0123B714	Economic Development	5870	Economic Development	541000	Professional Services			98,329		48,329						50,000	Cannot allocate EDC per SAO. Budget \$50,000 Open Government \$48,329
0123B731	Comm Trip Reduction	1790	Employee Benefit Prog	531000	Miscellaneous			23	23								Community Trip Reduction Incentives and Prizes
0123B731	Employee Benefit Prog	1790	Employee Benefit Prog	549000	Miscellaneous			6,144	6,144								CTR - Intercity Transit Passes
0123B732	Employee Recognition	1790	Other Empl Recog Prog	531000	Supplies			5,312	5,312								Employee Recognition Events
0123B736	Association Dues	1160	Legislative Activities	549000	Miscellaneous			96,705				96,705					Association Dues - WSAC, WACO, NACO, (and OWMBE every other year)
0123B737	County Projects	1310	Executive Office	531000	Supplies			189								189	Legislative Breakfast, Swearing in Ceremony
0123B737	County Projects	1310	Executive Office	541000	Professional Services			335,918								335,918	TCTV Services (See Note 1)
0123B737	County Projects	1310	Executive Office	541000	Professional Services	23019	County Advocacy	35,000								35,000	County Advocacy and Property Tax Reform
0123B737	County Projects	1310	Executive Office	541007	Prof Svs-Legal Fees			7,823			7,823						Communication Funding Outside Legal Services BOCC (See Note 2)

Non-Departmental Expenditures																	
Organization		BASUB		Object		Project		Expended	Benefits all County Funds				Benefits Gen Fund	Benefits Specific Funds/Depts As Noted			Notes
#	Description	#	Description	#	Description	#	Description		Empl Prog	Budget	Code Updates	Assoc Dues	Inter-Funds	Planning	LEOFF	Unallocated - Non-Departmental	
0123B737	County Projects	1310	Executive Office	549000	Miscellaneous			7,976			7,976						Municode Updates, Recording Fees and Prior Year Adjustment
0123B737	County Projects	1310	Executive Office	591011	IF Professional Service			174					174				IT Appl. Reserve
0123B737	County Projects	1310	Executive Office	595001	If Op Rentals-Co Owned			79,417								79,417	Costs of Old Jail Maintenance and Utilities - Warm Closure
0123B737	County Projects	1310	Executive Office	598001	If Building Reserves			59,195								59,195	Costs of Old Jail in Building 3 - Warm closure
0123B737	OT-GO Bonds	1310	Executive Office	599226	O/T-Go Bonds 2010			388,224								388,224	GO Bond OT 2010 Debt Payments ECC & 3400 Bldg
0123B738	Admin	1880	Info Tech Serv	591002	If Prof Svs-It			1,375					1,375				Interfund IT Services
0123B738	Admin	1880	Info Tech Serv	591008	If-Prof Svs-Geodata			421,562					421,562				1/3 of est GF costs - GF Portion of Geodata (benefits to all offices and departments and not just GF)
0123B744	Parks Direct Support	7690	Parks Direct Support	549000	Miscellaneous			10,000								10,000	Parks Direct Support
0123B745	County Projects	4265	PEG Funding	599162	Miscellaneous	03040	PEG Funding	53,125								53,125	PEG Fund -- PEG upgrades for broadcast equipment funded by building reserves which will be reimbursed from PEG franchise fees
0123B751	Prop Tax Assessment	1820	Property MGT Assessment	544001	Taxes & OP Assessments			71								71	Forest Land Assessment pd to DNR
0123B752	OT-Boundary Review Board	5860	Planning	599412	O/T-Development Services			17,892								17,892	Operating Transfer Boundry Review Board
0123B755	Non-Dept Legal Advice	1130	Non-Dept Legal Advice	541000	Professional Services			66,062								66,062	Legal Services (See Note 2)
0123B755	Non-Dept Legal Advice	1130	Non-Dept Legal Advice	541007	Prof Svs- Legal Fee			10,965								10,965	Legal Services (See Note 2)
0123B755	Legal Support	1130	Publication Services	541009	Prof Svs- Advertising			6,887		6,887							Legal notice advertising regarding public hearings on the budget and budget amendments
0123B760	Animal Control	5430	Animal Control Support	551000	I/G Professional Services			597,742								597,742	IG Operating Transfer Joint Animal Services
0123B761	ORCAA	5370	Pollution Control & Remedy	541000	Professional Services			106,106								106,106	IG Operating Transfer ORCAA

Non-Departmental Expenditures																	
Organization		BASUB		Object		Project		Expended	Benefits all County Funds				Benefits Gen Fund	Benefits Specific Funds/Depts As Noted			Notes
#	Description	#	Description	#	Description	#	Description		Empl Prog	Budget	Code Updates	Assoc Dues	Inter-Funds	Planning	LEOFF	Unallocated - Non-Departmental	
0123B762	OT Fair	9700	Operating Transfer Out	599103	O/T-Fair			166,839								166,839	Operating Transfer to Fair
0123B763	OT to PH/SS 1500	9700	Operating Transfer Out	599150	O/T-Public Health & Soc Svs			27,000								27,000	Operating Transfer to Public Health (DD Recreation Kids)
0123B764	OT to PH/SS 1500	9700	Operating Transfer Out	599150	O/T-Public Health & Soc Svs			948,569								948,569	Operating Transfer to Public Health
0123B765	OT-Dev Srv	9700	Operating Transfer Out	599412	O/T-Development Services			37,278								37,278	Operating Transfer Permitting Land Use
0123B765	OT-Dev Srv	9700	Operating Transfer Out	599412	O/T-Development Services	23003	Code Compliance	415,398								415,398	Operating Transfer Permitting Land Use Code Compliance
0123B768	OT to PH/SS 1500	9700	Operating Transfer Out	599150	O/T-Public Health & Soc Svs			49,795								49,795	Operating Transfer to Public Health (Groundwater)
0123B771	OT to PH/SS 1500	9700	Operating Transfer Out	599150	O/T-Public Health & Soc Svs			88,165								88,165	Operating Transfer to Public Health (Nurse Family Partner)
0123B773	OT - Roads & Transportation	9700	Operating Transfer Out	599119	Roads & Transportation Housing & Community			90,000								90,000	OT to Roads (Parks)
0123B773	OT - OPBD	9700	Operating Transfer Out	599140	Renewal Housing & Community			50,607								50,607	OT to PHSS (Housing)
0123B773	OT - OPBD	9700	Operating Transfer Out	599140	Renewal Housing & Community			72,000								72,000	OT to PHSS (HHSC)
0123B773	OT-Long Lake LMD	9700	OT-Long Lake LMD	599172	OT-Long Lake LMD			10,227								10,227	OT- Long Lake LMD
0123B773	OT- Lake Lawrence	9700	OT- Lake Lawrence	599174	OT- Lake Lawrence			4,383								4,383	OT-Lake Lawrence
0123B791	Assessment	5860	Planning	551000	Ig Professional Services			201,059						201,059			(TRPC) Benefits Regional Planning
								5,357,221	11,479	155,217	15,799	96,705	423,111	201,059	158,271	4,295,580	
Notes: 1 TCTV Services - BOCC TCTV 2 Outside Legal Services BOCC - To Kissinger & Fellman for legal advice on ordinance and code changes and for model franchise agreements & applications																	

Allocation and Billing of Planning Service Costs

General Services

The Thurston County governmental unit provides a variety of external services to the residents of Thurston County. These services can be categorized for our governmental unit into the following functional types: public safety, health, transportation, culture and recreation, and utilities and environment.

Thurston County also provides a variety of internal services to other departments and funds within the governmental unit. One of these services, along with financial, legal and administrative services, is planning and regulatory services provided by the Planning Department that guides, forms and defines the specific services provided to the public by the County's departments and programs.

Planning Department Services

The Planning Department's mission is to plan for sustainable land use and development within the unincorporated areas of Thurston County for the adequate and successful provision of public services. Planning for sustainable land use and development primarily involves developing and revising land use and development plans and accompanying regulations that govern these service provisions. Regulations include zoning and subdivision ordinances which must be consistent with controlling land use plans. Plans and regulations therefore govern, control, enhance, improve and sustain public services provided by County departments to the residents of Thurston County.

Land use and development plans include the following types of plans:

- The Comprehensive Plan guides land development in unincorporated parts of Thurston County which primarily consists of land outside the cities' urban growth areas.
- Subarea plans for the Nisqually Valley, Rochester and Grand Mound guide development to enhance services or preserve undeveloped land in rural areas of the County.
- Joint plans guide land use between each city's city limit and its urban growth area boundary. Seven joint plans regulate urban growth for Bucoda, Olympia, Lacey, Tumwater, Yelm, Tenino, and Rainier. Joint plans are jointly adopted by both the city and County.

Allocation and Billing of Planning Service Costs- Continued

Land use and development plans and accompanying regulations also guide Thurston County's physical development by identifying increases and changes in demands and uses of County services and facilities due to increases and changes in population and development. These plans regulate land use which controls population growth which in turn defines sustainable governmental services provided to the public by the County. The services and facilities identified within these plans provide County departments with information and resources needed to enhance, improve and provide transportation, law enforcement, public health, utility and other services to the public on an ongoing basis.

Allocation of Cost

Planning Department employees track all actual time spent on projects and activities on an hourly basis. Actual efforts and times are used to compute a service cost to benefitting departments through the following computational procedures:

1. Percentage of time spent on each project/activity by each employee is computed based on actual recorded time.
2. Project or activity cost for each employee is computed by multiplying the computed time percentages from step 1 times the total cost for each employee.
3. Costs from step 2 are reduced for each project or activity by the percentage of cost funded through grant programs.
4. Costs from step 3 are apportioned on a percentage dollar value basis resulting in a percentage of cost for each project or activity that totals to 100%
5. Administrative and leave costs from step 2 are allocated proportionally to activities and projects in step 4
6. Benefitting programs are benefitted in relatively equal proportions over time from activities and projects performed by the Planning Department and therefore each program receives an equal allocation of the cost for each activity and project performed by the Planning Department

Allocation and Billing of Planning Service Costs- Continued

7. The assessed benefit to a benefitting program for each project/activity is equally proportioned in percentages with the total percentage for each project and activity equal to 1 or 100% based on the rationale and justification noted in step 6
8. The assessed benefit to a program for each project/activity from step 7 is multiplied times apportioned departmental cost from step 4 to compute the billable apportioned service benefit to each program for each project or activity with the total percentage benefit for all projects and activities (and for all programs) equal to 1 or 100%.
9. Total departmental net cost for the Planning Department for the prior year is extracted from MUNIS as reported in the "Planning Department Net Cost Computation" table
10. The net unfunded cost from step 9 is multiplied times the computed percentage benefit to each benefitting County program from step 8 to compute a billable service cost to that program or fund from the prior year

Planning Department Net Cost Computation						
Organization		Object		Project		Actual
Org	Description	Object	Description	#	Description	
0136P100	36 Long Range Planning	345290	Other Environmental Services		Other Environmental Services	\$ 24,617
0136P100	36 Long Range Planning	345290	OT-Roads and Transportation		OT-Roads and Transportation	362
0136P199	36 Lrp-Bocc Special Projects	331150	Dept Of The Interior	36925	Fed Direct-Dept of Interior	140,204
0136P199	36 Lrp-Bocc Special Projects	333150	Dept Of The Interior	36912	FI-Dept of the Interior	38,959
0136P199	36 Lrp-Bocc Special Projects	331660	Dept Of The EPA	36930	FI-EPA	11,667
0136P199	36 Lrp-Bocc Special Projects	333660	Environmental Protect Agency	36927	FI-EPA	68,775
0136P199	36 Lrp-Bocc Special Projects	334027	SG-Conservation Office	36923	SG-Conservation Office	27,827
0136P199	36 Lrp-Bocc Special Projects	334033	SG-Conservation Commission	36926	SG-Conservation Commission	62,146
0136P199	36 Lrp-Bocc Special Projects	334042	SG-Conservation Commission	36929	SG-Conservation Commission	65,223
Total Planning Revenues						439,780
Excluded Revenues						-
Net Planning Revenues						\$ 439,780
0136P100	36 Long Range Planning	510000	Salaries			\$ 853,729
0136P100	36 Long Range Planning	521000	Social Security			65,401
0136P100	36 Long Range Planning	522000	Retirement			111,180
0136P100	36 Long Range Planning	523000	Medical/Dental/Life			129,772
0136P100	36 Long Range Planning	524000	Workers Compensation-L&I			6,564
0136P100	36 Long Range Planning	525000	Unemployment Compensation			2,619
0136P100	36 Long Range Planning	526000	Paid Family Medical Leave			54
0136P100	36 Long Range Planning	527000	Long Term Disability			4,964
0136P100	36 Long Range Planning	531000	Supplies			8,170
0136P100	36 Long Range Planning	535000	Minor Equipment			4,507
0136P100	36 Long Range Planning	535001	Minor Equipment			1,366
0136P100	36 Long Range Planning	541000	Professional Services	36924		633
0136P100	36 Long Range Planning	541000	Professional Services			24,436
0136P100	36 Long Range Planning	541009	Prov-Srv Advertising			8,252
0136P100	36 Long Range Planning	542000	Communications			2,485
0136P100	36 Long Range Planning	543000	Travel			2,400
0136P100	36 Long Range Planning	545000	Operating Leases/Rentals			80
0136P100	36 Long Range Planning	549000	Miscellaneous			1,975
0136P100	36 Long Range Planning	549007	Misc-Trgn/Conf Registration			4,748
0136P100	36 Long Range Planning	591000	If Professional Services			1,286
0136P100	36 Long Range Planning	591001	If Prof Svs-Records			3,543
0136P100	36 Long Range Planning	591002	If Prof Svs-It			46,834
0136P100	36 Long Range Planning	591003	If Prof Svs-Infrastructure			11,191
0136P100	36 Long Range Planning	591008	GeoData			73,124

Planning Department Net Cost Computation						
Organization		Object		Project		Actual
Org	Description	Object	Description	#	Description	
0136P100	36 Long Range Planning	591010	IF-Pro Svs Benefits Administration			3,896
0136P100	36 Long Range Planning	591011	IF-Pro SVS-IT App Reserves			3,124
0136P100	36 Long Range Planning	592001	If Communications-Phone			4,437
0136P100	36 Long Range Planning	592002	If Communications-Mailroom			2,230
0136P100	36 Long Range Planning	592003	If Communications-Postage			1,296
0136P100	36 Long Range Planning	592004	If Comm Svs-Long Distance/Scan			1,819
0136P100	36 Long Range Planning	595001	If Op Rentals-Co Owned			16,493
0136P100	36 Long Range Planning	595002	If Op Rentals-Pool Car			87
0136P100	36 Long Range Planning	596000	If Insurance Services			13,574
0136P100	36 Long Range Planning	598001	If Capital Contributions-Bldgs			5,251
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36929	SG- Dept of Commerce	1,972
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36923	SG-Conservation Office	1,792
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36925	Fed Direct-Dept of Interior	93,900
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36926	SG-Conservation Commission	33,140
0136P199	36 Lrp-Bocc Special Projects	510000	Salaries	36927	FI-EPA	3,974
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36929	SG- Dept of Commerce	117
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36923	SG-Conservation Office	123
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36925	Fed Direct-Dept of Interior	6,154
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36926	SG-Conservation Commission	2,159
0136P199	36 Lrp-Bocc Special Projects	521000	Social Security	36927	FI-EPA	292
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36929	SG- Dept of Commerce	195
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36923	SG-Conservation Office	205
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36925	Fed Direct-Dept of Interior	10,199
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36926	SG-Conservation Commission	3,530
0136P199	36 Lrp-Bocc Special Projects	522000	Retirement	36927	FI-EPA	485
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36929	SG- Dept of Commerce	308
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36923	SG-Conservation Office	322
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36925	Fed Direct-Dept of Interior	16,119
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36926	SG-Conservation Commission	5,661
0136P199	36 Lrp-Bocc Special Projects	523000	Medical/Dental/Life	36927	FI-EPA	765
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36929	SG- Dept of Commerce	7
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36923	SG-Conservation Office	8
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36925	Fed Direct-Dept of Interior	379
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36926	SG-Conservation Commission	132
0136P199	36 Lrp-Bocc Special Projects	524000	Workers Compensation-L&I	36927	FI-EPA	18
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36929	SG- Dept of Commerce	5
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36923	SG-Conservation Office	5

Planning Department Net Cost Computation						
Organization		Object		Project		Actual
Org	Description	Object	Description	#	Description	
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36925	Fed Direct-Dept of Interior	245
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36926	SG-Conservation Commission	85
0136P199	36 Lrp-Bocc Special Projects	525000	Unemployment Compensation	36927	FI-EPA	12
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36929	SG- Dept of Commerce	9
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36923	SG-Conservation Office	9
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36925	Fed Direct-Dept of Interior	460
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36926	SG-Conservation Commission	162
0136P199	36 Lrp-Bocc Special Projects	527000	Long Term Disability	36927	FI-EPA	22
0136P199	36 Lrp-Bocc Special Projects	531000	Supplies	36912	FI-Dept of the Interior	2,678
0136P199	36 Lrp-Bocc Special Projects	531000	Supplies	36926	SG-Conservation Commission	92
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36912	FI-Dept of the Interior	34,957
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36929	SG- Dept of Commerce	62,610
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36930	FI-EPA	11,667
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36926	SG-Conservation Commission	11,522
0136P199	36 Lrp-Bocc Special Projects	541000	Professional Services	36927	FI-EPA	62,650
0136P199	36 Lrp-Bocc Special Projects	543000	Travel	36912	FI-Dept of the Interior	1,429
0136P199	36 Lrp-Bocc Special Projects	543000	Travel	36926	SG-Conservation Commission	43
Total Planning Expenditures						1,792,138
Net Planning Revenues						(439,780)
Net Planning Expenditures						\$ 1,352,358

Planning Department
Hours By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Mandates																		
Capital Facilities Plan	399.00		-	-	-	-	399.00	-	-	-	-	-	-	-	-	-	-	-
Chehalis Water/Flood Issues	28.00		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.00
Conservation Futures	157.50		-	-	-	-	-	-	157.00	0.50	-	-	-	-	-	-	-	-
CRS-NFIP-Flooding Issues	1,049.75		206.00	-	-	-	-	558.25	3.50	4.00	-	278.00	-	-	-	-	-	-
Joint Plan Coordination - R	150.50		-	-	-	12.00	-	138.50	-	-	-	-	-	-	-	-	-	-
MPG Interim Permitting Process	712.25		-	-	-	-	113.50	16.00	573.75	-	-	4.00	-	-	-	-	-	5.00
Public Records Request	5.00		-	-	-	-	-	3.00	2.00	-	-	-	-	-	-	-	-	-
Puget Sound/Salmon Recorvery	111.00		-	-	-	-	-	-	-	-	-	-	-	3.00	-	-	-	108.00
Shellfish	29.00		-	-	-	-	-	-	-	-	-	-	-	13.00	-	-	-	16.00
Shoreline Master Plan	1,635.00		2.00	7.00	-	-	-	5.50	13.00	121.00	138.00	175.00	954.00	-	2.00	206.50	-	11.00
Transfer of Development rights	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variety of Rural Densities GMA Compliance	1.00		-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-
Board Amendments																		
Comprehensive Plan Amendments	4,124.25		48.00	1,627.00	-	656.00	6.75	14.00	-	25.50	274.00	249.00	3.00	1,194.00	18.00	-	-	9.00
Development Code Amendment	603.00		11.00	-	-	46.00	49.00	471.00	5.50	3.50	-	16.00	-	1.00	-	-	-	-
Grand Mound /Rochester Subarea Plan	1,825.50		-	4.50	-	-	-	3.50	6.00	5.00	-	9.00	-	26.00	1,771.50	-	-	-
Nisqually Sub Area Plan	698.50		515.00	103.50	-	4.00	-	0.50	3.50	8.00	-	50.00	-	7.00	7.00	-	-	-
Citizen Amendments																		
Barnett - Tenino Ranch Cluster Policy Amendment	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive Plan Amendments	57.00		-	-	-	4.00	-	11.50	1.50	9.00	-	-	-	29.00	-	-	-	2.00
Lakeside Industries Nisqually Subarea RAP	108.00		46.00	29.00	-	-	-	-	0.50	-	-	-	-	-	32.50	-	-	-
Open Space	236.25		-	-	-	-	-	-	236.25	-	-	-	-	-	-	-	-	-
Toft/Spooners Land Use Plan Amendment	190.00		-	-	-	177.00	-	13.00	-	-	-	-	-	-	-	-	-	-

Planning Department
Hours By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
<div></div>																		
Grants																		
HCP Phase 2 - Direct - Proj 36912	37.50		-	-	-	-	37.50	-	-	-	-	-	-	-	-	-	-	-
HCP Phase 3 - Direct - Proj 36915	3.00		-	-	-	-	-	-	-	3.00	-	-	-	-	-	-	-	-
HCP PIO/Biologist - Direct - Proj 36925	2,763.50		-	-	-	-	136.25	-	212.75	659.00	-	-	-	-	-	-	1,755.50	-
PSP / AHSS / LIO - Direct - Proj 36927	82.00		-	-	-	-	2.00	-	-	-	-	-	80.00	-	-	-	-	-
VSP / Voluntary Stewardship Prog - Direct - Proj 36926	920.50		-	-	-	-	-	-	-	-	-	-	-	-	-	920.50	-	-
EPA/ECY Riparian Restoration - Proj 36928	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commerce Buildable Lands - Proj 36929	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSP / AHSS / LIO - Direct - Proj 36930	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCP Phase 2 - 36912 - Match - Proj 36912	1,192.75		-	45.00	-	-	664.50	-	454.25	-	-	-	-	-	-	-	-	29.00
HCP Phase 3 - Match - Proj 36915	190.00		-	-	-	-	-	-	-	-	-	190.00	-	-	-	-	-	-
Other																		
Non Grant - Land Use	125.00		-	-	-	-	-	-	-	-	-	-	49.00	-	-	-	-	76.00
Non Grant - BoCC Support (not above)	259.75		-	-	-	-	-	-	97.25	-	-	-	138.00	-	24.50	-	-	-
Administration & Leave																		
Non Grant Administration Hours	6,369.25		31.00	29.50	1,875.00	-	392.50	491.50	34.75	97.00	97.00	586.00	637.00	685.00	20.00	38.00	44.00	1,311.00
Leave Taken	4,432.00		232.00	273.00	-	208.00	251.00	264.00	281.00	232.00	100.00	295.00	323.00	232.00	229.00	747.00	269.00	496.00
Non-Reimburseable Interfund Projects																		
Boundary Review Board	110.00		-	-	-	1.00	-	109.00	-	-	-	-	-	-	-	-	-	-
Geo Data	46.25		-	-	-	-	-	-	-	46.25	-	-	-	-	-	-	-	-
Water Resources	463.00		-	-	-	-	-	-	-	463.00	-	-	-	-	-	-	-	-
Total Percent Allocated	29,115.00	-	1,091.00	2,118.50	1,875.00	1,108.00	2,052.00	2,100.25	2,082.50	1,676.75	609.00	1,852.00	2,184.00	2,190.00	2,104.50	1,912.00	2,068.50	2,091.00

Planning Department
Percentage Time Distribution By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Mandates																		
Capital Facilities Plan	19.4%		0.0%	0.0%	0.0%	0.0%	19.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Chehalis Water/Flood Issues	1.3%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%
Conservation Futures	7.6%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRS-NFIP-Flooding Issues	60.9%		18.9%	0.0%	0.0%	0.0%	0.0%	26.6%	0.2%	0.2%	0.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Joint Plan Coordination - R	7.7%		0.0%	0.0%	0.0%	1.1%	0.0%	6.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MPG Interim Permitting Process	34.3%		0.0%	0.0%	0.0%	0.0%	5.5%	0.8%	27.6%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Public Records Request	0.2%		0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Puget Sound/Salmon Recorvery	5.3%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	5.2%
Shellfish	1.4%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.8%
Shoreline Master Plan	95.8%		0.2%	0.3%	0.0%	0.0%	0.0%	0.3%	0.6%	7.2%	22.7%	9.4%	43.7%	0.0%	0.1%	10.8%	0.0%	0.5%
Transfer of Development rights	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Variety of Rural Densities GMA	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Compliance	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Board Amendments			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comprehensive Plan Amendments	257.3%		4.4%	76.8%	0.0%	59.2%	0.3%	0.7%	0.0%	1.5%	45.0%	13.4%	0.1%	54.5%	0.9%	0.0%	0.0%	0.4%
Development Code Amendment	31.4%		1.0%	0.0%	0.0%	4.2%	2.4%	22.4%	0.3%	0.2%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grand Mound /Rochester Subarea Plan	86.8%		0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.3%	0.3%	0.0%	0.5%	0.0%	1.2%	84.2%	0.0%	0.0%	0.0%
Nisqually Sub Area Plan	56.5%		47.2%	4.9%	0.0%	0.4%	0.0%	0.0%	0.2%	0.5%	0.0%	2.7%	0.0%	0.3%	0.3%	0.0%	0.0%	0.0%
Citizen Amendments			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Barnett - Tenino Ranch Cluster Policy Amendment	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comprehensive Plan Amendments	2.9%		0.0%	0.0%	0.0%	0.4%	0.0%	0.5%	0.1%	0.5%	0.0%	0.0%	0.0%	1.3%	0.0%	0.0%	0.0%	0.1%
Lakeside Industries Nisqually Subarea RAP	7.2%		4.2%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.5%	0.0%	0.0%	0.0%
Open Space	11.3%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Toft/Spooners Land Use Plan Amendment	16.6%		0.0%	0.0%	0.0%	16.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Planning Department
Percentage Time Distribution By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Grants																		
HCP Phase 2 - Direct - Proj 36912	1.8%		0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP Phase 3 - Direct - Proj 36915	0.2%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP PIO/Biologist - Direct - Proj 36925	141.0%		0.0%	0.0%	0.0%	0.0%	6.6%	0.0%	10.2%	39.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	84.9%	0.0%
PSP / AHSS / LIO - Direct - Proj 36927	3.8%		0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	3.7%	0.0%	0.0%	0.0%	0.0%	0.0%
VSP / Voluntary Stewardship Prog - Direct - Proj 36926	48.1%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48.1%	0.0%	0.0%
EPA/ECY Riparian Restoration - Proj 36928	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commerce Buildable Lands - Proj 36929	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PSP / AHSS / LIO - Direct - Proj 36930	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP Phase 2 - 36912 - Match - Proj 36912	57.7%		0.0%	2.1%	0.0%	0.0%	32.4%	0.0%	21.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%
HCP Phase 3 - Match - Proj 36915	10.3%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Grant - Land Use	5.9%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.2%	0.0%	0.0%	0.0%	0.0%	3.6%
Non Grant - BoCC Support (not above)	12.2%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%	0.0%	0.0%	0.0%	6.3%	0.0%	1.2%	0.0%	0.0%	0.0%
Administration & Leave			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Grant Administration Hours	330.0%		2.8%	1.4%	100.0%	0.0%	19.1%	23.4%	1.7%	5.8%	15.9%	31.6%	29.2%	31.3%	1.0%	2.0%	2.1%	62.7%
Leave Taken	249.5%		21.3%	12.9%	0.0%	18.8%	12.2%	12.6%	13.5%	13.8%	16.4%	15.9%	14.8%	10.6%	10.9%	39.1%	13.0%	23.7%
Non-Reimburseable Interfund Projects			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Boundary Review Board	5.3%		0.0%	0.0%	0.0%	0.1%	0.0%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Geo Data	2.8%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Resources	27.6%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Percent Allocated	1600.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Planning Department
Salary Distribution By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Mandates																		
Capital Facilities Plan	\$ 20,254		\$ -	\$ -	\$ -	\$ -	\$ 20,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chehalis Water/Flood Issues	1,905		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,905
Conservation Futures	7,882		-	-	-	-	-	-	7,859	24	-	-	-	-	-	-	-	-
CRS-NFIP-Flooding Issues	54,911		9,390	-	-	-	-	31,756	175	188	-	13,402	-	-	-	-	-	-
Joint Plan Coordination - R	8,387		-	-	-	508	-	7,878	-	-	-	-	-	-	-	-	-	-
MPG Interim Permitting Process	35,924		-	-	-	-	5,762	910	28,719	-	-	193	-	-	-	-	-	340
Public Records Request	271		-	-	-	-	-	171	100	-	-	-	-	-	-	-	-	-
Puget Sound/Salmon Recorvery	7,497		-	-	-	-	-	-	-	-	-	-	-	151	-	-	-	7,347
Shellfish	1,742		-	-	-	-	-	-	-	-	-	-	-	653	-	-	-	1,088
Shoreline Master Plan	80,240		91	250	-	-	-	313	651	5,701	4,905	8,437	51,896	-	85	7,163	-	748
Transfer of Development rights	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variety of Rural Densities GMA	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compliance	57		-	-	-	-	-	57	-	-	-	-	-	-	-	-	-	-
Board Amendments																		
Comprehensive Plan Amendments	173,659		2,188	58,080	-	27,774	343	796	-	1,201	9,739	12,004	163	59,988	769	-	-	612
Development Code Amendment	32,991		501	-	-	1,948	2,487	26,792	275	165	-	771	-	50	-	-	-	-
Grand Mound /Rochester Subarea Plan	78,304		-	161	-	-	-	199	300	236	-	434	-	1,306	75,668	-	-	-
Nisqually Sub Area Plan	30,980		23,474	3,695	-	169	-	28	175	377	-	2,410	-	352	299	-	-	-
Citizen Amendments																		
Barnett - Tenino Ranch Cluster Policy Amendment	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive Plan Amendments	2,916		-	-	-	169	-	654	75	424	-	-	-	1,457	-	-	-	136
Lakeside Industries Nisqually Subarea RAP	4,545		2,097	1,035	-	-	-	-	25	-	-	-	-	-	1,388	-	-	-
Open Space	11,826		-	-	-	-	-	-	11,826	-	-	-	-	-	-	-	-	-
Toft/Spooners Land Use Plan Amendment	8,233		-	-	-	7,494	-	739	-	-	-	-	-	-	-	-	-	-

Planning Department
Salary Distribution By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Grants																		
HCP Phase 2 - Direct - Proj 36912	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCP Phase 3 - Direct - Proj 36915	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCP PIO/Biologist - Direct - Proj 36925	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSP / AHSS / LIO - Direct - Proj 36927	891		-	-	-	-	20	-	-	-	-	-	870	-	-	-	-	-
VSP / Voluntary Stewardship Prog - Direct - Proj 36926	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA/ECY Riparian Restoration - Proj 36928	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commerce Buildable Lands - Proj 36929	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PSP / AHSS / LIO - Direct - Proj 36930	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HCP Phase 2 - 36912 - Match - Proj 36912	60,048		-	1,606	-	-	33,731	-	22,738	-	-	-	-	-	-	-	-	1,973
HCP Phase 3 - Match - Proj 36915	9,160		-	-	-	-	-	-	-	-	-	9,160	-	-	-	-	-	-
Other																		
Non Grant - Land Use	7,835		-	-	-	-	-	-	-	-	-	-	2,665	-	-	-	-	5,170
Non Grant - BoCC Support (not above)	13,421		-	-	-	-	-	-	4,868	-	-	-	7,507	-	1,046	-	-	-
Administration & Leave																		
Non Grant Administration Hours	323,240		1,413	1,053	72,567	-	19,924	27,959	1,739	4,570	3,448	28,250	34,651	34,415	854	1,318	1,896	89,181
Leave Taken	209,910		10,575	9,746	-	8,806	12,741	15,017	14,066	10,931	3,555	14,222	17,571	11,656	9,782	25,911	11,593	33,740
Non-Reimburseable Interfund Projects																		
Boundary Review Board	6,243		-	-	-	42	-	6,200	-	-	-	-	-	-	-	-	-	-
Geo Data	2,179		-	-	-	-	-	-	-	2,179	-	-	-	-	-	-	-	-
Water Resources	21,815		-	-	-	-	-	-	-	21,815	-	-	-	-	-	-	-	-
Total Allocated Adjusted Payroll Cost	\$ 1,217,264		\$ 49,729	\$ 75,626	\$ 72,567	\$ 46,911	\$ 95,263	\$ 119,471	\$ 93,591	\$ 47,812	\$ 21,647	\$ 89,283	\$ 115,324	\$ 110,029	\$ 89,892	\$ 34,391	\$ 13,489	\$ 142,240

Planning Department
Dollar Value Distribution By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Mandates																		
Capital Facilities Plan	1.7%	1.3%	0.0%	0.0%	0.0%	0.0%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Chehalis Water/Flood Issues	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Conservation Futures	0.6%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CRS-NFIP-Flooding Issues	4.5%	3.5%	0.8%	0.0%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	0.0%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Joint Plan Coordination - R	0.7%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MPG Interim Permitting Process	3.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.5%	0.1%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public Records Request	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Puget Sound/Salmon Recorvery	0.6%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
Shellfish	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
Shoreline Master Plan	6.6%	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.5%	0.4%	0.7%	4.3%	0.0%	0.0%	0.6%	0.0%	0.1%
Transfer of Development rights	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Variety of Rural Densities GMA	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Compliance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Board Amendments																		
Comprehensive Plan Amendments	14.3%	11.1%	0.2%	4.8%	0.0%	2.3%	0.0%	0.1%	0.0%	0.1%	0.8%	1.0%	0.0%	4.9%	0.1%	0.0%	0.0%	0.1%
Development Code Amendment	2.7%	2.1%	0.0%	0.0%	0.0%	0.2%	0.2%	2.2%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grand Mound /Rochester Subarea Plan	6.4%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	6.2%	0.0%	0.0%	0.0%
Nisqually Sub Area Plan	2.5%	2.0%	1.9%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Citizen Amendments																		
Barnett - Tenino Ranch Cluster Policy Amendment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comprehensive Plan Amendments	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
Lakeside Industries Nisqually Subarea RAP	0.4%	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Open Space	1.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Toft/Spooners Land Use Plan Amendment	0.7%	0.5%	0.0%	0.0%	0.0%	0.6%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Planning Department
Dollar Value Distribution By Employee & Activity/Project

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Program/Project	Total	Admin	Employee Position															
			Assoc Planner	Assoc Planner	Office Admin	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	PIO	Assoc Planner	GIS Analyst II	Senior Planner	Assoc Planner	Assoc Planner	Assoc Planner	Assoc Planner	Planning Manager
Grants																		
HCP Phase 2 - Direct - Proj 36912	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP Phase 3 - Direct - Proj 36915	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP PIO/Biologist - Direct - Proj 36925	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PSP / AHSS / LIO - Direct - Proj 36927	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
VSP / Voluntary Stewardship Prog - Direct - Proj 36926	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EPA/ECY Riparian Restoration - Proj 36928	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commerce Buildable Lands - Proj 36929	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PSP / AHSS / LIO - Direct - Proj 36930	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP Phase 2 - 36912 - Match - Proj 36912	4.9%	3.8%	0.0%	0.1%	0.0%	0.0%	2.8%	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
HCP Phase 3 - Match - Proj 36915	0.8%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other																		
Non Grant - Land Use	0.6%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.4%
Non Grant - BoCC Support (not above)	1.1%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.6%	0.0%	0.1%	0.0%	0.0%	0.0%
Administration & Leave																		
Non Grant Administration Hours	26.6%	-26.6%	0.1%	0.1%	6.0%	0.0%	1.6%	2.3%	0.1%	0.4%	0.3%	2.3%	2.8%	2.8%	0.1%	0.1%	0.2%	7.3%
Leave Taken	17.2%	-17.2%	0.9%	0.8%	0.0%	0.7%	1.0%	1.2%	1.2%	0.9%	0.3%	1.2%	1.4%	1.0%	0.8%	2.1%	1.0%	2.8%
Non-Reimburseable Interfund Projects																		
Boundary Review Board	0.5%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Geo Data	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Resources	1.8%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cost Share By Employee																		
	100.0%	0.0%	4.1%	6.2%	6.0%	3.9%	7.8%	9.8%	7.7%	3.9%	1.8%	7.3%	9.5%	9.0%	7.4%	2.8%	1.1%	11.7%

Planning Department
Program Percentage Value & Benefit Distribution By Project
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Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		Law & Justice
Mandates									
Capital Facilities Plan	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Chehalis Water/Flood Issues	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Conservation Futures	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
CRS-NFIP-Flooding Issues	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Joint Plan Coordination - R	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
MPG Interim Permitting Process	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Public Records Request	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Puget Sound/Salmon Recorvery	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Shellfish	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Shoreline Master Plan	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Transfer of Development rights	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Variety of Rural Densities GMA Compliance	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Board Amendments									
Comprehensive Plan Amendments	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Development Code Amendment	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Grand Mound /Rochester Subarea Plan	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Nisqually Sub Area Plan	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Citizen Amendments									
Barnett - Tenino Ranch Cluster Policy Amendment	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Comprehensive Plan Amendments	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Lakeside Industries Nisqually Subarea RAP	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Open Space	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Toft/Spooners Land Use Plan Amendment	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%

Planning Department
Program Percentage Value & Benefit Distribution By Project
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Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		Law & Justice
Grants									
HCP Phase 2 - Direct - Proj 36912	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
HCP Phase 3 - Direct - Proj 36915	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
HCP PIO/Biologist - Direct - Proj 36925	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
PSP / AHSS / LIO - Direct - Proj 36927	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
VSP / Voluntary Stewardship Prog - Direct - Proj 36926	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
EPA/ECY Riparian Restoration - Proj 36928	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
Commerce Buildable Lands - Proj 36929	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
PSP / AHSS / LIO - Direct - Proj 36930	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
HCP Phase 2 - 36912 - Match - Proj 36912	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
HCP Phase 3 - Match - Proj 36915	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	0.143
Other									
Non Grant - Land Use	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Non Grant - BoCC Support (not above)	100.0%	14.3%	14.3%	14.3%		14.3%	14.3%	14.3%	14.3%
Administration & Leave									
Non Grant Administration Hours									
Leave Taken									
Non-Reimburseable Interfund Projects									
Boundary Review Board	100.0%								100.0%
Geo Data	100.0%								100.0%
Water Resources	100.0%								100.0%
Total Beneficial Distribution	3600.0%	471.4%	471.4%	471.4%	0.0%	471.4%	471.4%	471.4%	771.4%

Planning Department
Program Dollar Value Distribution By Project
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Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		Law & Justice
Mandates									
Capital Facilities Plan	3.0%	0.4%	0.4%	0.4%	0.0%	0.4%	0.4%	0.4%	0.4%
Chehalis Water/Flood Issues	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Conservation Futures	1.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%
CRS-NFIP-Flooding Issues	8.0%	1.1%	1.1%	1.1%	0.0%	1.1%	1.1%	1.1%	1.1%
Joint Plan Coordination - R	1.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%
MPG Interim Permitting Process	5.3%	0.8%	0.8%	0.8%	0.0%	0.8%	0.8%	0.8%	0.8%
Public Records Request	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Puget Sound/Salmon Recorvery	1.1%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%
Shellfish	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Shoreline Master Plan	11.7%	1.7%	1.7%	1.7%	0.0%	1.7%	1.7%	1.7%	1.7%
Transfer of Development rights	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Variety of Rural Densities GMA Compliance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Board Amendments									
Comprehensive Plan Amendments	25.4%	3.6%	3.6%	3.6%	0.0%	3.6%	3.6%	3.6%	3.6%
Development Code Amendment	4.8%	0.7%	0.7%	0.7%	0.0%	0.7%	0.7%	0.7%	0.7%
Grand Mound /Rochester Subarea Plan	11.4%	1.6%	1.6%	1.6%	0.0%	1.6%	1.6%	1.6%	1.6%
Nisqually Sub Area Plan	4.5%	0.6%	0.6%	0.6%	0.0%	0.6%	0.6%	0.6%	0.6%
Citizen Amendments									
Barnett - Tenino Ranch Cluster Policy Amendment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Comprehensive Plan Amendments	0.4%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%
Lakeside Industries Nisqually Subarea RAP	0.7%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%
Open Space	1.7%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%
Toft/Spooners Land Use Plan Amendment	1.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%

Planning Department
Program Dollar Value Distribution By Project
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Program/Project	Total	Public Works				Resource Stewardship		Public Health	General Fund
		Roads	Water & Sewer	Solid Waste	Parks	Land Use & Permits	Stormwater		Law & Justice
Grants									
HCP Phase 2 - Direct - Proj 36912	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP Phase 3 - Direct - Proj 36915	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP PIO/Biologist - Direct - Proj 36925	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PSP / AHSS / LIO - Direct - Proj 36927	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
VSP / Voluntary Stewardship Prog - Direct - Proj 36926	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
EPA/ECY Riparian Restoration - Proj 36928	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commerce Buildable Lands - Proj 36929	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PSP / AHSS / LIO - Direct - Proj 36930	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCP Phase 2 - 36912 - Match - Proj 36912	8.8%	1.3%	1.3%	1.3%	0.0%	1.3%	1.3%	1.3%	1.3%
HCP Phase 3 - Match - Proj 36915	1.3%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%
Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non Grant - Land Use	1.1%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.2%
Non Grant - BoCC Support (not above)	2.0%	0.3%	0.3%	0.3%	0.0%	0.3%	0.3%	0.3%	0.3%
Administration & Leave									
Non Grant Administration Hours	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Leave Taken	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Reimburseable Interfund Projects									
Boundary Review Board	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%
Geo Data	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
Water Resources	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.2%
Allocated Unreimbursed Benefit By Benefitting Program	100.0%	13.7%	13.7%	13.7%	0.0%	13.7%	13.7%	13.7%	18.1%

Allocation and Billing of Emergency Service Costs

General Services

The Thurston County governmental unit provides a variety of external services to the residents of Thurston County. These services can be categorized for our governmental unit into the following functional types: public safety, health, transportation, culture and recreation, and utilities and environment.

Thurston County also provides a variety of internal services to other departments and funds within the governmental unit. One of these services, along with financial, legal and administrative services, is emergency services provided by the Emergency Management Department to the County's public service departments and programs.

Emergency Management Services

The Emergency Management Department coordinates County-Wide emergency management services with all other County departments and with numerous local, state and federal organizations. The purpose of this effort is to save lives, prevent injury, and protect property and the environment by taking reasonable and affordable measures to mitigate, prepare for, respond to, and recover from disasters. The services provided are primarily two fold. The 1st is to prepare for emergencies and disasters before they happen. The 2nd is to mitigate and respond to emergencies and disasters when they happen.

Emergency Management coordinates emergency response with County departments and local, state and federal agencies. This effort is primarily addressed within the Comprehensive Emergency Management Plan. The purpose of this plan is to coordinate and guide all phases of departmental emergency management and County organizational behavior before, during and after a disaster by:

- Developing a comprehensive program that defines for all County departments who does what, when, where, and how to mitigate, prepare for, respond to, and recover from the effects of natural, technological and human-caused hazards

Allocation and Billing of Emergency Service Costs - Continued

- Providing a foundation for establishing mutual understanding among government agencies, County departments, the business community, volunteers, and the public
- Providing for the utilization of government and private sector resources efficiently and effectively
- Coordinating with the emergency management plans and programs of the federal government, the State of Washington, emergency management jurisdictions within the County, and surrounding jurisdictions

Emergency Management is also primarily focused on those disasters and threats with the highest likelihood of incurrence which represent the greatest threat in loss of life and property damage to the residents of Thurston County. Emergency Management therefore focuses on the following threats by performing the following types of activities for the following departments:

- Flood prevention and mitigation for Public Works and Resource Stewardship Departments by monitoring lake and river water levels, issuing response alerts, managing response coordination and by providing access to flood insurance programs
- Terrorism prevention and mitigation for the Sheriff's Office by coordinating, monitoring, training and performing risk assessments for explosions and biological and chemical threats
- Natural hazard mitigation for the Public Works and Resource Stewardship Departments by coordinating, monitoring, training and performing risk assessments for earthquakes, volcanoes and tsunamis
- Disease prevention and mitigation for the Public Health Department by coordinating, monitoring, training and performing risk assessments for H1N1 influenza and other seasonal viruses

Allocation and Billing of Emergency Service Costs - Continued

Allocation of Cost

Emergency service work is iterative, or repetitive, but also varies in emphasis from time to time with the actual impact and resulting benefits broadly distributed. This broad distribution of benefits is a direct result of providing internal services that impact and benefit multiple County funds and departments in their efforts to mitigate and respond to emergencies. Costs cannot be tracked or billed on an hourly basis since multiple funds and departments benefit from the same activity. These costs must therefore be based on other factors that correlate and represent the overall impacts and benefits of this work that is broadly distributed.

This work is primarily governed by the Comprehensive Emergency Management Plan which defines who, what, where, when and how to mitigate, prepare for, respond to and recover from emergencies for each and every department within the County. The coordination of County-Wide emergency management services with local, state, federal and private organizations is also coordinated at the behest and interest of County departments to provide and ensure reliable service to the public.

The provision of these services are directly dependent not only on qualified and available departmental employees but also on the infrastructure and other departmental assets used to provide these ongoing services directly to the public. The coordination of County-Wide emergency management services protects both County and private infra-structure and other assets along with protecting the lives and well being of County residents and employees. Private infra-structure will, to some extent, reflect and correspond to the proportional values of County owned infra-structure that provide departmental services to the public.

Allocation and Billing of Emergency Service Costs - Continued

The value of these services consequently reflects the value of County owned assets at risk that provide services to the public. Therefore, the value of County owned "at risk" assets is used to allocate the cost of these services to benefitting County funds. For example, the Roads Fund provides transportation services to the unincorporated areas on roads constructed and maintained by the County. The cost for emergency services is allocated to the Roads Fund based on the value of these Roads assets which will reflect and correlate to the value of emergency services provided by Emergency Management to the Roads Fund to protect public and private roadways and to protect residents and employees traveling on those roadways.

Allocation of costs by infrastructure assets includes net book value of all departmental infra-structure and building assets which excludes land, right of way, easements and equipment. Land, right of way and easements are excluded because they are not considered to be an at risk asset in an emergency or disaster. Some equipment may be at risk in an emergency or disaster but the risk is not material or significant to the value of that department's assets or the ongoing provision of services to the public. The net unfunded service cost of the Emergency Management Department is therefore allocated to benefitting funds based on the net book value of "at risk" assets owned and managed by that fund.

Emergency Management Department Net Cost Computation					
Organization	Object		Project		Actual
#	#	Description	#	Description	
0129H100	369910	Homeland Security	29100	Other Misc Revenue	1,090
0129H105	362100	Equip & Vehicle Rentals (ST))	29130	Wildlife Response	95,680
0129H200	333970	Homeland Security	29124	LETPA Plan	39,763
0129H200	333970	Homeland Security	29125	LETPA Train	12,615
0129H200	333970	Homeland Security	29126	LETPA Train	4,003
0129H200	333970	Homeland Security	29127	LETPA	8,034
0129H200	333970	Homeland Security	29153	FY15 HSR3 Organization	
0129H200	333970	Homeland Security	29154	HSR3 Planning	45,568
0129H200	333970	Homeland Security	29155	HSR3 Equip	8,753
0129H200	333970	Homeland Security	29156	HSR3 Training	753
0129H200	333970	Homeland Security	29157	HSR3 Exercise	2,939
0129H200	333970	Homeland Security	29158	HSR3 M&A	6,233
0129H200	333970	Homeland Security	29163	FY16 HSR3 Org	5,221
0129H200	333970	Homeland Security	29164	SHSP HSR3	119,958
0129H200	333970	Homeland Security	29165	2016 SHSP HSR3 Equip	43,490
0129H200	333970	Homeland Security	29166		28,735
0129H200	333970	Homeland Security	29167		14,775
0129H200	333970	Homeland Security	29168		11,440
0129H200	333970	Homeland Security	29173		258
0129H200	333970	Homeland Security	29174		412
0129H200	333970	Homeland Security	29L75		28,184
0129H300	333970	Homeland Security	29101	EM Performance	130,727
0129H300	333970	Homeland Security	29H15		79,828
0129H300	334018	SG-WA State	29H15		13,305
Total Emergency Management Revenues					701,764
Excluded Revenues					-
Net Emergency Management Revenues					\$ 701,764
0129H100	510000	Salaries			\$ 377,064
0129H200	510000		29164	SHSP HSR3	96,068
0129H200	510000		29168		9,202
0129H300	510000	Salaries	29101	EM Performance	96,264
0129H300	510000	Salaries	29F15		603
0129H300	510000	Salaries	29H15		1,572

Emergency Management Department Net Cost Computation					
Organization	Object		Project		Actual
#	#	Description	#	Description	
0129H100	521000	Social Security			30,601
0129H100	521000	Social Security	29164	SHSP HSR3	6,054
0129H300	521000	Social Security	29101	EM Performance	7,308
0129H100	522000	Retirement			51,021
0129H100	522000	Retirement	29164	SHSP HSR3	10,204
0129H300	522000	Retirement	29101	EM Performance	12,267
0129H100	523000	Medical/Dental/Life			49,419
0129H100	523000	Medical/Dental/Life	29164	SHSP HSR3	15,952
0129H300	523000	Medical/Dental/Life	29101	EM Performance	12,830
0129H100	524000	Worker's Compensayion-L&I			1,551
0129H100	524000	Worker's Compensayion-L&I	29164	SHSP HSR3	299
0129H300	524000	Worker's Compensayion-L&I	29101	EM Performance	371
0129H100	525000	Unemployment Compensaion			1,212
0129H100	525000	Unemployment Compensaion	29164	SHSP HSR3	240
0129H300	525000	Unemployment Compensaion	29101	EM Performance	289
0129H100	526000	Paid Family Medical			22
0129H100	526000	Paid Family Medical	29164	SHSP HSR3	5
0129H300	526000	Paid Family Medical	29101	EM Performance	6
0129H100	527000	Long Term Disability			2,282
0129H100	527000	Long Term Disability	29164	SHSP HSR3	457
0129H300	527000	Long Term Disability	29101	EM Performance	549
0129H100	531000	Supplies			9,791
0129H105	531000	Supplies	29130	Wildlife Response	1,549
0129H200	531000	Supplies	29154	HSR3 Planning	89
0129H200	531000	Supplies	29164	SHSP HSR3	1,858
0129H200	531000	Supplies	29166	2016 SHSP HSR3 Train	3,813
0129H200	531000	Supplies	29167		5,730
0129H200	531000	Supplies	29175		402
0129H105	532000	Fuel Consumed	29130	Wildlife Response	35
0129H100	535000	Small Tools & Minor Equipment			1,559
0129H105	535000	Small Tools & Minor Equipment	29130	Wildlife Response	1,788
0129H105	535000	Small Tools & Minor Equipment	29165	2016 SHSP HSR3 Equip	19,032
0129H105	535000	Small Tools & Minor Equipment	29L75		746
0129H105	535001	At Risk Small Tools/Minor Equip	29130	Wildlife Response	7,788

Emergency Management Department Net Cost Computation					
Organization	Object		Project		Actual
#	#	Description	#	Description	
0129H100	541000	Professional Services			34,107
0129H100	541000	Professional Services	29159	Alert Sense Notification	19,471
0129H200	541000	Professional Services	29124	LETPA Plan	3,364
0129H200	541000	Professional Services	29154	HSR3 Planning	38,775
0129H200	541000	Professional Services	29164	SHSP HSR3	20,075
0129H200	541000	Professional Services	29167		6,093
0129H300	541000	Professional Services	29179	Nisqually Tribe	1,466
0129H300	541000	Professional Services	29166		6,600
0129H300	541000	Professional Services	29H15		104,852
0129H100	542000	Communications			2,964
0129H105	542000	Communications	29130	Wildlife Response	514
0129H105	542000	Communications	29164		8
0129H300	542000	Communications	29H15		13
0129H100	543000	Travel			5,846
0129H105	543000	Travel	29130	Wildlife Response	1,204
0129H200	543000	Travel			215
0129H200	543000	Travel	29130		209
0129H200	543000	Travel	29163	FY16 HSR3 Org	812
0129H200	543000	Travel	29164	SHSP HSR3	3,202
0129H200	543000	Travel	29166		1,553
0129H200	543000	Travel	29167		592
0129H200	543000	Travel	29173		258
0129H105	545000	Operating Leases/Rentals	29130	Wildlife Response	250
0129H200	545000	Operating Leases/Rentals	29164	SHSP HSR3	232
0129H100	548000	Repairs & Maintenance			4,543
0129H105	548000	Repairs & Maintenance	29130	Wildlife Response	1,356
0129H100	549000	Miscellaneous			1,334
0129H105	549000	Miscellaneous	29130	Wildlife Response	64
0129H200	549000	Miscellaneous	29163		725
0129H200	549000	Miscellaneous	29164		27
0129H200	549000	Miscellaneous	29166		2,254
0129H200	549000	Miscellaneous	29174		10
0129H100	549007	Misc-Trgn/Conf Registration			3,816
0129H200	549007	Misc-Trgn/Conf Registration	29163	FY16 HSR3 Org	675
0129H200	549007	Misc-Trgn/Conf Registration	29164	SHSP HSR3	408
0129H100	551000	IG Professional Services			6,288

Emergency Management Department Net Cost Computation					
Organization	Object		Project		Actual
#	#	Description	#	Description	
0129H200	551000	IG Professional Services	29167		2,620
0129H200	564000	Machinery & Equipment	29125		13,315
0129H200	564000	Machinery & Equipment	29175		(1,375)
0129H200	564000	Machinery & Equipment	29L75		28,813
0129H100	591000	IF Professional Services			1,427
0129H105	591000	IF Professional Services	29130	Wildlife Response	20,079
0129H100	591001	IF Prof SVS-Records			6
0129H100	591002	IF Prof SVS-IT			98,248
0129H100	591003	IF Prof SVS- Infrastructure			16,218
0129H100	591008	IF-Prof SVS-Geodata			34,870
0129H100	591010	IF Prof SVS- Benefits Admin			2,098
0129H100	591011	IF Prof SVS- IT App Reserves			2,457
0129H100	592001	IF Communications-Phone			21,216
0129H100	592002	IF Communications-Mailroom			2,034
0129H100	592003	IF Communications-Postage			318
0129H105	592004	IF Comm SVS-Long Distance/Scan	29130	Wildlife Response	400
0129H100	592004	IF Comm SVS-Long Distance/Scan			5,038
0129H200	592004	IF Comm SVS-Long Distance/Scan	29130		40
0129H200	592004	IF Comm SVS-Long Distance/Scan	29164	SHSP HSR3	84
0129H300	592004	IF Comm SVS-Long Distance/Scan	29101	EM Performance	844
0129H200	595000	IF Operating Rentals	29166		950
0129H100	595001	IF OP Rentals-CO-Owned			87,337
0129H100	595003	IF ER&R-Rent			5,679
0129H100	595004	IF ER&R-Equipment Reserve			26,517
0129H100	596000	IF Insurance Services			12,650
0129H100	598000	IF Repairs/Maint			2,409
0129H100	598001	IF Building Reserves			49,477
0129H100	599226	O/T-GO Bonds 2010			2,000
Total Emergency Management Expenditures					1,547,836
Net Emergency Management Revenues					(701,764)
Net Emergency Management Expenditures					\$ 846,072

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
0010	04	04	50	00004788	1/2 Or Spacesaver Storage Unit	02/09/90	4,690	-			
0010	08	25A	20	Jail Hvac	Juvenile Family Court Hvac System	01/01/08	1,288,711	-			
0010	08	25A	20	Thirtysecond-02	Juvenile Detention & Family Court	12/31/96	21,063,468	10,150,726			
0010	09	25A	20	Bldg# 5	Building # 5	01/07/05	3,580,937	2,587,701			
0010	11	25A	20	Ferguson Bldg	Ferguson Bldg Csa Annex	01/01/06	3,611,138	2,908,817			
0010	11	25A	20	Justice Center	Accountability & Restitution Ctr (Arc)	12/31/02	43,474,127	34,675,761			
0010	12	25A	20	New Coroner Bld	Buildings-Coroner Building	12/31/01	1,597,720	921,847			
TILLEY-E Split between EOC 81.78% and 1190 PW Roads 18.22%											
0010	29A	25	20	Tilley-E	Tilley Bldg E - Eoc	05/31/12	4,564,092	3,806,880	3,113,267	693,614	18.22%
1010	04	04	50	00004788A	1/2 Spacesaver Storage Unit	02/09/90		-			
1030	27F	27F	50	00004201	Main Gate	01/01/90					
1030	27F	27F	50	00004201A	Main Gate - Ada Parking Lot Improvements	07/07/04					
1030	27F	27F	50	00004202	Parking Lot Lights	01/15/91					
1030	27F	27F	50	00004203	Chain Link Fence	01/01/90					
1030	27F	27F	50	00004209	Hood	07/14/92					
1030	27F	27F	50	00004210	Water System	12/31/91					
1030	27F	27F	50	00004211	Sidewalks/Roads	12/31/91					
1030	27F	27F	50	00004212	Waterlines - Carpenter Rd	01/01/92					
1030	27F	27F	50	00004213	Electrical System	01/01/90					
1030	27F	27F	50	00004214	Peterson Barn Roof Fans	01/01/89					
1030	27F	27F	50	00004216	Arena	12/31/91					
1030	27F	27F	50	00004217	Manure Pit	12/31/91					
1030	27F	27F	50	00004218	Fire Supression System	07/02/93					
1030	27F	27F	50	00005351	Waterline Fairgrounds	12/31/92					
1030	27F	27F	20	Carpenter-01-B	Lake Building	12/31/92	45,422	15,803			
1030	27F	27F	20	Carpenter-03-A	Heritage Hall	01/01/41	74,647	-			
1030	27F	27F	20	Carpenter-03-Aa	Heritage Hall - 5230	01/02/06	32,316	-			
1030	27F	27F	20	Carpenter-03-C	Heritage Hall Flr Improvement	10/11/99	108,184	4,057			
1030	27F	27F	50	Carpenter-03-D	Heritage Hall Improvements	12/31/07	991,286	-			
1030	27F	27F	20	Carpenter-04-A	K. Sharp Building	01/01/93	6,473	-			
1030	27F	27F	20	Carpenter-06-A	Peterson Barn	01/01/93	26,873	20,573			
1030	27F	27F	20	Carpenter-07-A	Benoschek Building	01/01/93	630,519	621,219			
1030	27F	27F	20	Carpenter-07-B	Benoschek Roof Replacement	12/18/98	2,214	-			
1030	27F	27F	20	Carpenter-08-A	Sokolik Building	01/01/93	48,023	-			
1030	27F	27F	20	Carpenter-09-A	East Restrooms #1	01/01/93	50,774	34,000			
1030	27F	27F	20	Carpenter-10-A	West Restrooms #2	01/01/93	33,555	-			
1030	27F	27F	20	Carpenter-11-A	Fair Board Office	01/01/93	4,608	-			
1030	27F	27F	20	Carpenter-12-A	R.E. Munson Food Building	01/01/93	21,615	-			
1030	27F	27F	20	Carpenter-12-B	Fair Hood Less 5%	08/11/97	8,399	-			
1030	27F	27F	20	Carpenter-13-A	M. Deck Cml Building	01/01/93	30,073	20,573			
1030	27F	27F	20	Carpenter-14-A	Swine Bldg	01/01/93	1,000	-			
1030	27F	27F	20	Carpenter-15-A	Shop	01/01/93	10,240	-			

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
1030	27F	27F	20	Carpenter-16-A	Sheep Barn	01/01/93	714	-			
1030	27F	27F	20	Carpenter-17-A	Horse Barn A	01/01/93	13,279	-			
1030	27F	27F	20	Carpenter-18-A	Horse Barn B	01/01/93	13,279	-			
1030	27F	27F	20	Carpenter-19-A	Horse Barn C	01/01/93	14,220	-			
1030	27F	27F	20	Carpenter-20-A	Sheep/Goat Barn	01/01/93	3,717	-			
1030	27F	27F	20	Carpenter-22-A	Ffa Office Space	01/01/93	1,120	-			
1030	27F	27F	20	Carpenter-23-A	Information Booth	01/01/93	3,864	-			
1030	27F	27F	20	Carpenter-24-A	Chitty Barn	01/01/93	5,300	-			
1030	27F	27F	20	Carpenter-26-A	Fir Building	01/01/93	33,836	-			
1030	27F	27F	20	Carpenter-28	Outdoor Stage	12/31/96	9,000	-			
1030	27F	27F	20	Carpenter-29	Beekeeper/History	12/31/96	9,007	-			
1030	27F	27F	20	Carpenter-30	Gazebo	01/01/97	7,220	-			
1030	27F	27F	20	Carpenter-32	Sheriff'S Office	12/31/96	8,400	-			
1030	27F	27F	20	Carpenter-34	Little Church	12/31/96	1,200	-			
1030	27F	27F	20	Carpenter-35	Gas Shack	12/31/96	3,200	-			
1030	27F	27F	20	Carpenter-40	Market Animal Scales Cover	12/31/96	300	-			
1030	27F	27F	20	Carpenter-43	Camper Gate Ticket Booth	12/31/96	400	-			
1030	27F	27F	20	Carpenter-45	Caretaker'S Residence	04/10/98	41,248	-			
1030	27F	27F	50	Carpenter-45I	Fair Sewer System	07/24/00	276,229	20,717			
1030	27F	27F	20	Carpenter-47	Grange Bldg.	01/01/93	20,000	7,000			
1030	27F	27F	20	Carpenter-48	Open Class Beef Barn	01/01/93	105,734	44,943			
1030	27F	27F	20	Carpenter-50	Hicks Lake Barn - New	12/11/14	52,698	41,938			
1030	27F	27F	80	Carpenter-51	Fair Fire Hydrant	07/08/14	26,264	20,355			
1030	27F	27F	50	F00002001	Fair Campground	08/13/03	22,835	5,233			
1030	27F	27F	20	Fair Exhbt Hall	Buildings-Fair Exhibit Hall	12/31/01	987,767	565,908			
1090	02	02E	40	F00003227	New Shop Location-Lease Improvements	9/2/2003	71,972	39,424			
1190	34	34A	50	00003830	Traffic Paint Storage Facil	07/01/94	8,377	-			
1190	34	34P	80	00005517	Design Of Park	02/08/93	28,850	-			
1190	34	34P	80	00005538	Fencing	03/25/96	431,757	-			
1190	34	34P	80	00005539	Chain Link Fencing	07/15/96	11,669	-			
1190	34	34P	80	00005540	Chehalis Western Trail	12/09/96	1,232,303	-			
1190	34	34P	80	00005541	Dock	05/27/97	101,851	-			
1190	34	34A	50	00007154	Fencing-Rainier Pit	06/29/98	12,852	-			
1190	34	34P	80	00007722	Griffin Athletic Fields	01/02/08	199,305	112,389			
1190	34	34P	80	00007727	Septic System	08/14/00	11,234	889			
1190	34	34P	80	00007729	Yelm-Tenino Trail	10/03/00	299,588	93,691			
1190	34	34P	80	00007730	Kenneydell Phase Ii	09/25/00	366,092	97,625			
1190	34	34P	80	00007731	Phase Ii Development	02/22/00	533,991	106,840			
1190	34	34P	80	09320012000A	Burfoot Road Improvement	05/03/05	15,000	-			
1190	34	34B	20	999-004-44600	Mobile Home	12/30/97	75,754	-			
1190	34	34P	20	99901147000	Burfoot Caretaker Residence	01/06/09	73,753	44,252			
1190	34	34B	80	F000002220	Asphalt Overlay	06/01/94	8,769,542	5,153,304			
1190	34	34B	80	F00000536	Cip-Woodland Crd Sanitary Sewer 92919 &	10/01/08	4,795,539	4,308,103			

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
1190	34	34B	80	F00002217	Roads Infrastructure	01/01/90	85,821,365	38,027,500			
1190	34	34B	80	F00002221	Culvert Infrastructure Subsystem	04/30/80	1,420,430	118,903			
1190	34	34B	80	F00002222	Drainage Structure Subsystems	04/30/80	3,200,230	240,017			
1190	34	34B	80	F00002242	Culvert Infrastructure Subst	12/31/04	174,990	133,597			
1190	34	34B	80	F00002243	Drainage Structure Subsystems	12/31/04	354,073	302,225			
1190	34	34B	80	F00002244	Sign Infrastructure Subsystem 2004	12/31/04	-	-			
1190	34	34B	80	F00002286	Cedar Flats Bridge	12/31/08	821,317	614,277			
1190	34	34B	80	F00002298	1190 Roads Infrastructure Cont Capital	12/30/11	17,074,876	14,944,374			
1190	34	34B	80	F00002321	Tilley Road Curve Project	12/31/16	684,705	613,381			
1190	34	34B	20	F00002323	Mobile Home for Deschutes Park	8/30/2017	86,931	82,005			
1190	34	34P	80	F00002324	Deschutes Falls Park	12/31/2017	166,491	159,310			
1190	34	34B	80	F00002400	Roads Contrib Capital-Culvert/Drainage	12/31/13	5,897,448	4,436,977			
1190	34	34P	80	F00003003	Phase I Development	12/31/93	66,851	-			
1190	34	34P	80	F00003006	Glacial Heritage Access Road	12/31/08	7,163	3,552			
1190	34	34P	50	F00003008	Cw Trestle Improvements	12/31/08	11,924	7,453			
1190	34	34P	50	F00003009	Caretaker Roof Improvements	12/31/08	14,862	-			
1190	34	34P	80	F00003012	Walkway/Trail Improvements	12/31/08	12,311	-			
1190	34	34P	50	F00003013	Irrigation Improvements - Cip	12/31/08	31,988	19,993			
1190	34	34P	80	F00003016	Picnic Area Improvements	12/31/08	15,607	-			
1190	34	34P	80	F00003017	Burfoot Trail Improvements	12/31/08	9,401	-			
1190	34	34P	80	Frye-Cove Prkng	Parking Lot	12/31/91	26,987	-			
1190	34	34P	20	Fryecove-01	Compost Building (Toilet)	12/31/92	9,191	-			
1190	34	34P	20	Giddings-01	Parking Lot/Road	01/01/91	47,154	-			
1190	34	34P	20	Mimamounds-01	Glacial Heritage Care Takers House	10/19/90	175,096	-			
1190	34	34A	20	Mudbay-01	Equip Shed Mud Bay	12/31/85	32,916	6,036			
1190	34	34A	20	Rdrainier-01	Equip Shed Rainier	12/31/75	46,708	7,575			
1190	34	34A	20	Rdrochester-01	Equip Shed Rochester	12/31/78	22,237	-			
1190	34	34A	20	Tilley-02	Tilley Block Building	01/01/91	237,471	71,241			
1190	34	34A	20	Tilley-04	Tilley Sand Shed	11/27/95	36,489	15,356			
										Not split between Funds 1190 - 76.57% and 5410 - 23.43% because Fund 1190 is primarily responsible for, and benefits from, this asset.	
1190	34	34E	20	Tilley-A	Tilley Bldg A - Administration	05/31/12	7,385,424	4,726,407	3,619,010	1,107,397	
1190	34	34E	20	Tilley-B	Tilley Bldg B - Traffic	05/31/12	2,086,177	1,770,962			
1190	34	34E	20	Tilley-C	Tilley Bldg C - Pw	05/31/12	7,639,622	6,376,161			
1190	34	34E	20	Tilley-D	Tilley Bldg D - Storage Trucks	05/31/12	1,423,442	1,186,662			
1190	34	34E	50	Tilley-G	Tilley Parking Lot	05/31/12	892,459	297,543			
1190	34	34P	50	F00002328	Kenneydell Park Wetland Fencing	01/01/18	18,639	17,752			New 2018
1190	34	34P	50	F00002329	Kenneydell Park Fencing	01/01/18	10,412	9,939			New 2018
1190	34	34P	50	F00002330	Veiwpoint Deck At Stedman Ch	01/01/18	10,570	9,060			New 2018
1190	34	34P	70	F00002331	Cw Trail Bnsf Bridge Past Talcott	01/01/18	5,329	5,329			New 2018
1190	34	34P	80	F00002332	Yt Trail Deschutes River Trestle Railing	01/01/18	363,770	355,862			New 2018

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
1190	34	34P	70	F00002333	Burfoot Stairway Project	12/31/18	2,812	2,812			New 2018
1190	34	34P	70	F00002334	Cw Trail Bnsf Bridge To Talcott Crossing	12/31/18	28,020	28,020			New 2018
1190	34	34P	80	F00002335	Mclane Trail Ada Improvement	12/31/18	23,516	23,438			New 2018
1190	34	34P	80	F00002336	Bridge Infrastructure - Completed	12/31/18	267	267			New 2018
1500	40	25A	20	412Lilly	Buildings-Public Health Building	12/31/00	4,638,233	2,590,686			
3010	34	34B	70	Uncompleted Cip	Uncompleted Cip Roads	12/31/02	32,935,628	32,935,628			
3080	03	03	70	F00002839	Flex Housing Unit	12/31/13	345,067	345,067			
4030	34	34C	50	00003755	Yard Waste Composting Site	01/01/95	500,535	-			
4030	34	34C	50	00003756	Water Main Extension	12/31/92	25,889	-			
4030	34	34C	50	00003759	Sewer Service Connection	12/31/92	8,378	-			
4030	34	34C	50	00003760	Leachate Pretreatment Fac.	06/01/94	475,573	103,006			
4030	34	34C	20	00003763	Equipment Storage Building	04/01/95	547,169	113,994			
4030	34	34C	50	00003765	Lf Bond Const. Project	12/31/92	11,226,247	-			
4030	34	34C	50	00005732	Mast Gardener/Parking Area/Com	01/01/94	6,179	-			
4030	34	34C	20	00005738	8X24 Ot Trailer	09/09/94	6,341	-			
4030	34	34C	50	00005744	Summit Lake Sta Improve (86)	12/31/93	19,523	-			
4030	34	34C	50	00005745	Rainier Ts Improv (87)	01/01/94	110,509	-			
4030	34	34C	50	00005746	Rochester Ts Improvement (87)	01/01/94	102,460	-			
4030	34	34C	50	00005747	Dog Park Parking Lot	12/31/93	292,927	-			
4030	34	34C	50	00005748	Gas Collection Sys (88-89)	01/01/94	2,271,741	112,350			
4030	34	34C	50	00005749	Mineral Rights	12/31/93	58,000	-			
4030	34	34C	50	00005750	Public Tipping Area (89-90)	01/01/94	542,520	-			
4030	34	34C	50	00005752	Groundwater Wells (89-90)	01/01/94	198,008	2,527			
4030	34	34C	50	00005753	Landfill Design (90-91)	12/31/93	54,705	-			
4030	34	34C	50	00005754	Entrance Light Fl & Ts (90)	12/31/93	7,136	-			
4030	34	34C	50	00005755	1995-Cell #1 Modifications	01/01/98	642,625	-			
4030	34	34C	50	00005756	95 - Lf Drainage Pta Correction	01/01/97	127,947	-			
4030	34	34C	50	00005779	94-Transion Cell 1	01/01/96	1,113,815	-			
4030	34	34C	20	00005781	Sw 2000 Transfer Station Building	02/01/99	4,238,918	1,436,522			
4030	34	34C	50	00006337	Corr 96 Closed Loop Park Trail	01/01/98	5,442	-			
4030	34	34C	50	00006338	Coor.96 S. Lk Plat Mods	01/01/98	17,235	-			
4030	34	34C	50	00006626	Job Shack Parking Area	01/01/98	7,174	-			
4030	34	34C	50	00006627	97 Drainage Corr-Compost Ctr	01/01/98	19,577	-			
4030	34	34C	50	00006629	97 - Closed Loop Park	01/01/00	53,582	2,679			
4030	34	34C	50	00007595	98-Pta Repairs	01/01/00	127,525	6,376			
4030	34	34C	50	00007660	C/D Yard	01/01/00	40,749	2,037			
4030	34	34C	20	00008413	Inbound Tollhouse Building	05/01/00	485,726	32,382			
4030	34	34C	20	00008414	Inbound Kiosk Building	05/01/00	70,438	4,696			
4030	34	34C	20	00008415	Outbound Tollhouse	05/01/00	494,530	32,969			
4030	34	34C	20	00008416	Outbound Kiosk Building	05/01/00	70,438	4,696			
4030	34	34C	50	00008417	00-Sw Compost Fac Silt Barrier	01/01/07	36,465	9,521			
4030	34	34C	50	00008433	00- Relocate Effluent Flow Mtr	01/01/07	133,280	-			
4030	34	34C	20	Cipark-01	Building Gazebo - 12' X 24'	12/16/98	8,910	-			

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
4030	34	34C	20	F00001008	Sw-Flare Storage Building	01/01/07	76,629	34,164			
4030	34	34C	50	F00001009	Sw-Rochester Drop Box Upgrades	12/31/02	985,728	-			
4030	34	34C	50	F00001012	Sw-Closed Loop Park Upgrades	01/01/07	21,024	-			
4030	34	34C	50	F00001013	Sw-Pta Expansion - Warc	01/01/09	207,367	77,763			
4030	34	34C	50	F00001023	Sw/ Metal Recover Site	01/01/09	273,214	-			
4030	34	34C	50	F00001024	Sw - Transfer Station Access Road	12/31/09	515,667	-			
4030	34	34C	50	F00001029	Warc Entrance Gate	12/31/09	134,026	12,286			
4030	34	34C	20	F00001033	Carport At Hazohouse	04/29/08	14,978	-			
4030	34	34C	70	F00001037	Sw - Lakeside Devel - Transfer Station	12/31/08	18,420	18,420			
4030	34	34C	20	F00001038	Sw - Lakeside Devel - Hazohouse	12/31/08	2,220,506	1,449,164			
4030	34	34C	50	F00001040	Sw - Dog Park	12/31/09	244,554	157,941			
4030	34	34C	50	F00001041	Sw - Pta Expansion Rainier Drop Box	01/01/09	121,787	45,670			
4030	34	34C	50	F00001043	Sw/Warc/Lakeside Area Development	12/30/10	829,780	728,174			
4030	34	34C	50	F00001044	Sw/Lakeside Dvlpmnt Warc Recyle Area	12/30/10	42,779	27,628			
4030	34	34C	50	F00001045	Sw/Rainier Site Improvement	12/30/10	518,469	203,067			
4030	34	34C	50	F00001046	Sw-Intercity Transit Park & Ride	12/31/10	16,129	14,113			
Admin. Adj. Retired 12/31/2018. Project not constructed											
4030	34	34C	70	F00001072	Warc Automotive/Equipment Storage	12/13/13					
4030	34	34C	80	F00001074	Warc Access Road	12/31/14	1,193,152	696,383			
4030	34	34C	70	F00001076	Rainier Tollhouse	12/31/14	9,443	9,443			
4030	34	34C	70	F00001077	Rochester Tollhouse	08/01/14	9,443	9,443			
4030	34	34C	80	F00001082	Stormwater Conveyance Line	01/01/15	535,813	506,791			
4030	34	34C	20	Jobshack2	40 X 24 Office Trailer	03/06/01	80,855	8,759			
4030	34	34C	20	Lf-Recycle-03	Recycle Storage	01/01/90	11,005	-			
4030	34	34C	20	Lf-Storage-02	Lf - Storage Building	01/01/90	23,980	-			
4030	34	34C	20	Rainier-01	Rainier Tollhouse	01/01/86	10,000	-			
4030	34	34C	20	Rochester-01	Buildings - Rochester Tollhouse	01/01/86	10,000	-			
4060	27W	27W	80	F00000535	Vactor Waste Decant Facility	11/01/08	512,503	360,460			
4060	27W	27L	80	F00000550	Catch Basin Type I Subsystem	12/31/11	680,697	486,718			
4060	27W	27L	80	F00000551	Catch Basin Type Ii Subsystem	12/31/11	281,640	189,219			
4060	27W	27L	80	F00000552	Catch Basin Type Ii Drywell Subsystem	12/31/11	506,626	323,619			
4060	27W	27L	80	F00000553	Catch Basin Type Ii With Filter Subsystem	12/31/11	87,005	69,604			
4060	27W	27L	80	F00000554	Catch Basin Type Ii W/Flow Restrictor Ss	12/31/11	44,576	34,398			
4060	27W	27L	80	F00000555	Catch Basin Type Ii W/ Tmt Subsystem	12/31/11	889,863	244,161			
4060	27W	27L	80	F00000556	Catch Basin Other Subsystem	12/31/11	9,178	8,077			
4060	27W	27L	80	F00000557	Catch Basin Other Subsystem	12/31/11	856,601	253,179			
4060	27W	27L	80	F00000558	Pipes Subsystem	12/31/11	2,020,720	1,013,926			
4060	27W	27L	80	F00000560	Swales Subsystem	12/31/11	191,009	157,775			
4060	27W	27L	80	F00000561	Culverts Subsystem	12/31/11	53,372	32,370			
4060	27W	27L	80	F00000562	Dry Ponds Subsystem	12/31/11	1,286,579	503,577			
4060	27W	27L	80	F00000563	Wet Ponds Subsystem	12/31/11	280,236	212,980			
4060	27W	27L	80	F00000564	Other Infrastructure Subsystem	12/31/11	441,774	288,393			

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
4060	27W	27W	80	F00000565	Soldier Pile	01/01/13	305,958	232,661			
4070	27W	27W	80	F00003448	Swayne Road	12/31/13	225,324	209,561			
4070	27W	27W	70	F00003449	Woodland Creek Estates	12/31/13	412,355	412,355			
4070	27W	27W	70	F00003450	Stuart Place	12/31/14	2,830	2,830			
4070	27W	27W	70	F00003451	Cedar Shores	12/31/14	4,051	4,051			
4070	27W	27W	70	F00003452	Manzanita Road	12/31/14	9,804	9,804			
4070	27W	27W	70	F00003457	Woodard Basin Retrofit Site 1	12/31/16	2,090	2,090			
4070	27W	27W	80	F00003458	Woodard Basin Retrofit Site 3	12/31/16	198,359	191,449			
4070	27W	27W	80	F00003459	Woodard Basin Retrofit Site 5	12/31/16	188,896	182,315			
4070	27W	27W	70	F00003460	ALBANY STREET STORMWATER POND	12/31/2017	318,330	318,330			
4070	27	27W	70	F00003461	Woodard 2	12/31/18	3,819	3,819			New 2018
4070	27W	27W	70	F00003462	Woodard 4	12/31/18	11,127	11,127			New 2018
4200	34	34D	20	Bostonharbor-01	Wastewater Treatment Plant Lab	04/01/98	360,902	-			
4200	34	34D	80	F00005130	Boston Harbor Infrastructure	12/31/11	628,496	405,903			
4200	34	34D	20	Zangle-01	Pump House @ Reservoir	02/01/96	34,278	-			
4200	34	34D	20	Zangle-02	Reservoir Fema Replacement	12/31/02	597,446	434,144			
4210	34	34D	70	F00005144	Disinfection Byproduct	12/31/2017	33,338	33,199			
4210	34	34D	70	F00005145	Upgrade Source Meter	12/31/2017					Admin. Adj. 12/31/2018 Project not constructed
4300	34	34D	80	F00005133	Tamoshan Sewer Infrastructure	12/31/11	1,466,622	981,649			
4300	34	34D	80	F00005139	Tamoshan Air Gap Project	12/31/13	25,708	19,174			
4300	34	34D	20	Tam-Wwtp-Hemloc	Wastewater Treatment Plant	01/01/03	1,046,126	711,426			
4340	34	34D	80	F00005131	Grand Mound Sewer Infrastructure	12/30/11	3,686,349	2,460,331			
4340	34	34D	20	Grandmoundway	Wastewater Treatment Plant Facility/Lab	10/01/00	9,914,295	5,424,084			
4350	34	34D	80	F00005132	Gm Water Infrastructure	12/30/11	1,314,454	895,465			
4350	34	34D	20	Teastreet	Pump House & Well	12/01/00	4,245,635	2,414,412			
4400	34	34D	20	63Rd Generator	Building For Gas Generator For Well	12/01/03	41,127	28,720			
4400	34	34D	80	F00005134	Tamoshan Water Infrastructure	01/01/03	358,306	215,091			
4400	34	34D	20	Sixtythird-01	Wastewater Treatment Plant	04/13/96	198,874	-			
4410	34	34D	50	F00005119	Olympic View Sewer System	01/01/09	110,000	-			
4420	34	34D	80	F00005138	Tamoshan Bulb System Replacement	12/31/13	29,885	22,289			
4440	34	34D	70	F00005143	Vacuum Cooling Station	12/31/2017	21,256	21,167			
4450	34	34D	70	F00005141	Gm 2Nd Reservoir	12/31/15	738,585	738,585			
4450	34	34D	80	F00005146	Well#1 Upgrade Pump & Motor	12/31/2017	23,163	20,653			
5210	25	25A	70	2500 IMPROV	Leasehold Improvements to 2500 Building	12/31/2017	200,624	200,624			
5210	25	25	80	F00002819	Fiber Optics Infrastructure Network	11/24/08	760,573	-			
5220	25	25	50	00002181	Courthouse Parking Lot	10/30/89	137,813	-			
5220	25	25	50	00002198	Transformer Courthouse Bldg	08/24/89	8,435	-			
5220	25	25	50	00004385	Parking Lot Adjacent To Bldg #4	12/31/97	233,232	-			
5220	25	25A	20	BLDG #6	BUILDING #6	1/20/2017	1,171,782	1,113,413			
5220	25	25	50	F00002816	Pa System Bldg 1, 2 & 3	08/28/08	74,190	29,264			
5220	25	25	50	F00002818	Duress Alarm System	08/28/08	111,284	43,895			
5220	25	25A	20	Ferguson Bldg1	Ferguson Bldg 1/Work Release Center	05/15/06	4,126,006	2,976,291			

EMS Asset Allocation Table

Fund	Dept	Cust	Class	Asset	Description	Acq Date	Acq Price	Current Val	Split		
									Amount	Difference	Notes
5220	25	25	70	Fjc Hvac	Juvy Hvac Upgrade	03/08/14	38,520	38,520			12/31/2018 Admin. Adj. Retired because this was part of the work release trailer that was completely dismantled during the security upgrade project that was completed in 2018.
5220	25	25A	20	Jail Tiers	Jail Tiers - Crt House Bldg 3 Jail	01/01/08					
5220	25	25A	20	Lakeridge-01	Courthouse Complex - Bldg #1	01/01/91	4,101,530	1,557,573			
5220	25	25A	20	Lakeridge-02	Courthouse Complex - Bldg #2	01/01/91	2,886,046	1,196,165			
5220	25	25A	20	Lakeridge-03	Courthouse Complex - Bldg #3	01/01/91	14,169,089	5,466,474			
5220	25	25A	20	Lakeridge-04	Courthouse Complex - Bldg #4	12/31/92	1,588,860	668,535			Sold 03/05/2018 Sold 03/05/2018 Sold 03/05/2018
5220	25	25A	20	Mclane Building	Mclane Administrative Building	04/03/07					
5220	25	25A	20	Mclane Fire	Mclane Fire Station Project	12/29/06					
5220	25	25A	20	Mclane Shop	Mclane Maintenance Shop	04/03/07					
5220	25	25A	20	Pacific-01	Emergency Service Center-01	12/18/96	3,861,366	1,750,805			
5220	25	25	20	Sixth-01	6Th Avenue Bldg-Lacey	04/01/82					Sold 1/08/2018
5220	25	25A	20	Thirtysecond001	32Nd Ct Residence	12/29/06	19,157	1,351			Added to list in 2017 Transferred to BHO on 3/28/18. Was not officially recorded until 12/7/18
5220	25	25A	70	TILLEY WATER	Tilley Water System Improvements	12/31/2017	108,422	108,422			
5220	25	25A	20	Triage Facility	Treatment Triage Facility	01/01/08					
5410	25R	25R	20	Tilley-F	Tilley Fuel Station	05/31/12	1,499,781	296,611	204,661	91,949	responsibility of Fund 5410 Added to list in 2017
5420	25R	25R	50	F00004191	2012 OIL CAN/COMPRESSOR SHED PROJECT	3/20/2012	16,821	5,327			
Total Allocated EMS Assets							376,414,629	218,817,308			

Prosecuting Attorney's Office

Background & Overview

The Prosecuting Attorney's Office (PAO) primarily provides prosecutorial services to the citizens of Thurston County to adjudicate court cases administered and processed within the County's District and Superior Court systems. However, the PAO also includes a Civil Support section that provides legal advice and services to the BOCC and other County departments and funds.

These tables accumulate and distribute the cost of service for the Civil Support Section of the PAO. The allocated and billed service cost is a direct (and not an indirect) cost since the service cost is billed by service hours directly provided to each fund.

There are several cost exclusions applied to the accumulated full cost in the Federal plan since OMB's Super Circular excludes these costs from a computed Federal cost rate. These exclusions include costs for the elected prosecuting attorney and building replacement.

Prosecuting Attorney's Office

Administration

- Functions** - General administration and oversight of prosecutorial and legal functions including personnel management and office management functions such as payroll, budget, vouchers, mail and supplies
- Allocation** - Administrative cost is extracted from "PAO Cost Breakdown" table with the cost then allocated by function based on total distributed cost for each function
- Cost Plan** - Cost allocated in plans by function as noted below

Other

- Functions** - Provide all other legal and prosecutorial services within Thurston County
- Allocation** - Cost (from "PAO Cost Breakdown" table) is unallocated in all cost plans
- Cost Plan** - Cost excluded from all cost plans

Prosecuting Attorney's Office

Prosecuting Attorney's Office - Continued

Legal Services

PAO's Civil section provides legal services to County departments and funds. The cost is accumulated and distributed as noted below:

Functions

- PAO Cost Breakdown table accumulates and totals the detail cost for this Department.
- This cost is then rolled up and summarized in the "PAO Cost Distribution" table.

Cost allocated by direct time charged to funds. Fund/department cost is computed by multiplying the distributed and accumulated allocable cost for civil legal services from the "PAO Cost Distribution" table times the percentage of legal service hours provided to a fund/department from the "Allocation Factors" table. More specificity on the specific allocation methods is noted below:

Allocation

- Departmental administration extracted from the "PAO Cost Breakdown" table is allocated by expenditure to the operating and civil sections of this Office in the "PAO Cost Distribution" table.
- Legal service hours charged to PAO are not allocated to other funds since most of these hours are for legal services that are unique to PAO and not chargeable to other funds.

Prosecuting Attorney's Office

Prosecuting Attorney's Office - Continued

- Hours charged to administration, training and leave are excluded from the distributed time and cost of the Office resulting in a prorata allocation of this time and cost to all other funds charged for these services.

Allocation

- Accumulated allocable civil costs exclude an allocable portion for the elected prosecuting attorney and for infrastructure and capital replacement in the Federal plan.
- Paid legal retainers are subtracted from a fund's computed billable service cost.

Cost Plan - Cost allocated in the Federal and Full Cost plans

Prosecuting Attorney's Office Cost Distribution

Cost Description	Total	Admin	Legal Services	Other
Salaries & Benefits	\$ 8,481,662	\$ 836,346	\$ 1,407,466	\$ 6,237,850
Other Wages & Benefits	-			
Total Wages & Benefits	8,481,662	836,346	1,407,466	6,237,850
Supplies	102,632	23,110	16,846	62,676
Procured Services	192,506	67,592	1,958	122,956
Intergovernmental Services	-	-	-	-
Capital Outlays	49,017	41,729	3,340	3,948
Debt Service	3,865	3,001		864
Interfund Services	1,370,686	1,292,982	65	77,639
Procurements & Interfunds	1,718,706	1,428,414	22,209	268,083
Total Cost	10,200,368	2,264,760	1,429,675	6,505,933
Less: Capital, Debt & Intergov.	(52,882)	(44,730)	(3,340)	(4,812)
Allowable Cost	10,147,486	2,220,030	1,426,335	6,501,121
Computed %	100.00%	0.00%	17.99%	82.01%
Distributed Administration	-	(2,220,030)	399,435	1,820,595
Redistributed Cost	10,147,486	-	1,825,770	8,321,716
Depreciated Building Usage Cost	11,807		11,807	
Unallocated Cost	(8,321,716)			(8,321,716)
Allocated Cost - County/Full Cost	\$ 1,837,577	\$ -	\$ 1,837,577	\$ -
Unallocated Cost	(40,590)		(40,590)	
Allocated Cost - A-87	\$ 1,796,987	\$ -	\$ 1,796,987	\$ -

Prosecuting Attorney's Office Cost Reallocation

Cost Description	Total	Admin	Legal Services	Other
Federal PAO				
1st Reallocation	\$ 581,123	\$ -	\$ 104,558	\$ 476,565
Subsequent Reallocations	\$ 609,177	\$ -	\$ 109,605	\$ 499,572
Reallocated Allowable Cost	<u>\$ 109,605</u>		<u>\$ 109,605</u>	
Full Cost PAO				
1st Reallocation	\$ 705,393	\$ -	\$ 126,917	\$ 578,476
Subsequent Reallocations	\$ 750,050	\$ -	\$ 134,952	\$ 615,098
Reallocated Allowable Cost	<u>\$ 134,952</u>		<u>\$ 134,952</u>	

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
0109A900	Admin	1510	Admin Legal	510000	Salaries & Wages		\$ 632,512	\$ 632,512	\$ -	\$ -
0109A900	Admin	1510	Admin Legal	515000	Overtime, Hazardous Duty, Etc		-	-	-	-
0109A900	Admin	1510	Admin Legal	521000	Social Security		42,582	42,582	-	-
0109A900	Admin	1510	Admin Legal	522000	Retirement		77,319	77,319	-	-
0109A900	Admin	1510	Admin Legal	523000	Med/Dent/Life Ins		77,334	77,334	-	-
0109A900	Admin	1510	Admin Legal	524000	L & I		2,195	2,195	-	-
0109A900	Admin	1510	Admin Legal	525000	Unemployment Comp		1,388	1,388	-	-
0109A900	Admin	1510	Admin Legal	526000	Paid Family Medical Leave		34	34	-	-
0109A900	Admin	1510	Admin Legal	527000	Long Term Disability		2,982	2,982	-	-
0109A900	Admin	1510	Admin Legal	531000	Suppl-Office		-	-	-	-
0109A900	Admin	1510	Admin Legal	531001	Suppl-Office		4,558	4,558	-	-
0109A900	Admin	1510	Admin Legal	531004	Supplies-Legal Ref Material		11,911	11,911	-	-
0109A900	Admin	1510	Admin Legal	531008	Supplies-Computer		54	54	-	-
0109A900	Admin	1510	Admin Legal	535000	Small Tools & Minor Equipment		6,587	6,587	-	-
0109A900	Admin	1510	Admin Legal	541000	Professional Services		8,185	8,185	-	-
0109A900	Admin	1510	Admin Legal	543000	Travel		2,145	2,145	-	-
0109A900	Admin	1510	Admin Legal	545000	Operating Leases & Rentals		2,921	2,921	-	-
0109A900	Admin	1510	Admin Legal	549000	Miscellaneous		32,206	32,206	-	-
0109A900	Admin	1510	Admin Legal	549007	Misc Training/conf Registration		-	-	-	-
0109A900	Admin	1510	Admin Legal	566000	Cap Leases		32,336	32,336	-	-
0109A900	Admin	1510	Admin Legal	575000	Cap Leases/Install Purchases		9,393	9,393	-	-
0109A900	Admin	1510	Admin Legal	583000	Interest-Long Term Ext Debt		3,001	3,001	-	-
0109A900	Admin	1510	Admin Legal	591001	IF Prof SVS-Records		232,989	232,989	-	-
0109A900	Admin	1510	Admin Legal	591002	IF Prof SVS-it		467,676	467,676	-	-
0109A900	Admin	1510	Admin Legal	591003	IF Prof SVS-Infracture		74,526	74,526	-	-
0109A900	Admin	1510	Admin Legal	591008	IF-Prof SVS-Geodata		4,976	4,976	-	-
0109A900	Admin	1510	Admin Legal	591010	IF Prof SVS-Benefits Admin		19,660	19,660	-	-
0109A900	Admin	1510	Admin Legal	591011	IF Prof SVS-IT APP Reserves		71,691	71,691	-	-
0109A900	Admin	1510	Admin Legal	592001	IF Communications-Phone		41,205	41,205	-	-
0109A900	Admin	1510	Admin Legal	592002	IF Communications-Mailroom		25,775	25,775	-	-
0109A900	Admin	1510	Admin Legal	592003	IF Communications-Postage		10,561	10,561	-	-
0109A900	Admin	1510	Admin Legal	592004	IF Comm SVS-Long Distance/Scan		6,014	6,014	-	-
0109A900	Admin	1510	Admin Legal	593000	IF Supplies		137	137	-	-
0109A900	Admin	1510	Admin Legal	595001	IF OP Rentals-Co Owned		164,470	164,470	-	-
0109A900	Admin	1510	Admin Legal	595002	IF OP Rental - Pool Car		522	522	-	-
0109A900	Admin	1510	Admin Legal	596000	IF Insurance Services		86,204	86,204	-	-
0109A900	Admin	1510	Admin Legal	598000	IF Repairs/Maint		342	342	-	-
0109A900	Admin	1510	Admin Legal	598001	IF Building Reserves		86,234	86,234	-	-
0109A901	SP Projects	1510	Admin Legal	535000	Small Tools & Minor Equipment	09182	3,306	-	-	3,306
0109A901	SP Projects	1510	Admin Legal	543000	Travel	09037	13,619	-	-	13,619

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
0109A901	Admin	1510	Admin Legal	543000	Travel		-	-	-	-
0109A901	Admin	1510	Admin Legal	549007	Misc-Trgn/Conf Registration	09037	5,785	-	-	5,785
0109A902	Travel & Training	1540	Training	543000	Travel		17,150	17,150	-	-
0109A902	Travel & Training	1540	Training	549000	Miscellaneous		557	557	-	-
0109A902	IF Pro Svs	1540	IF Pro Svs	549007	Training-Conf Reg		4,428	4,428	-	-
0109A904	Family Support	1580	Family Support	510000	Salaries & Wages	09138	625,227	-	-	625,227
0109A904	Family Support	1580	Family Support	516000	Salaries & Wages	09138	6,795	-	-	6,795
0109A904	Family Support	1580	Family Support	521000	Social Security	09138	45,834	-	-	45,834
0109A904	Family Support	1580	Family Support	522000	Retirement	09138	79,631	-	-	79,631
0109A904	Family Support	1580	Family Support	523000	Med/Dent/Life Ins	09138	111,463	-	-	111,463
0109A904	Family Support	1580	Family Support	524000	L & I	09138	2,434	-	-	2,434
0109A904	Family Support	1580	Family Support	525000	Unemployment Comp	09138	1,896	-	-	1,896
0109A904	Family Support	1580	Family Support	526000	Paid Family Medical Leave	09138	2	-	-	2
0109A904	Family Support	1580	Family Support	527000	Long Term Disability	09138	3,326	-	-	3,326
0109A904	Family Support	1580	Family Support	531000	Supplies	09138	6,581	-	-	6,581
0109A904	Family Support	1580	Family Support	535000	Supplies	09138	704	-	-	704
0109A904	Family Support	1580	Family Support	541000	Professional Services	09138	16,762	-	-	16,762
0109A904	Family Support	1580	Family Support	542000	Communications	09138	300	-	-	300
0109A904	Family Support	1580	Family Support	543000	Travel	09138	2,636	-	-	2,636
0109A904	Family Support	1580	Family Support	549000	Miscellaneous	09138	774	-	-	774
0109A904	Family Support	1580	Family Support	575000	Cap Leases/Install Purchases	09138	2,458	-	-	2,458
0109A904	Family Support	1580	Family Support	583000	Interest- Long Term Ext Debt	09138	276	-	-	276
0109A904	Family Support	1580	Family Support	591000	IF Professional Services	09138	95	-	-	95
0109A904	Family Support	1580	Family Support	591001	IF Prof SVS-Records	09138	17,923	-	-	17,923
0109A904	Family Support	1580	Family Support	592001	IF Communications-Phone	09138	4,888	-	-	4,888
0109A904	Family Support	1580	Family Support	592002	IF Communications-Mailroom	09138	4,597	-	-	4,597
0109A904	Family Support	1580	Family Support	592003	IF Communications-Postage	09138	4,799	-	-	4,799
0109A904	Family Support	1580	Family Support	595001	IF OP Rentals-Co Owned	09138	27,393	-	-	27,393
0109A913	Target Zero	1570	Program	510000	Salaries & Wages		891	-	-	891
0109A913	Target Zero	1570	Program	510000	Salaries & Wages	09034	60,223	-	-	60,223
0109A913	Target Zero	1570	Program	521000	Social Security		68	-	-	68
0109A913	Target Zero	1570	Program	521000	Social Security	09034	4,607	-	-	4,607
0109A913	Target Zero	1570	Program	522000	Retirement		114	-	-	114
0109A913	Target Zero	1570	Program	522000	Retirement	09034	7,336	-	-	7,336
0109A913	Target Zero	1570	Program	523000	Medical/Dental/Life		123	-	-	123
0109A913	Target Zero	1570	Program	523000	Medical/Dental/Life	09034	5,751	-	-	5,751
0109A913	Target Zero	1570	Program	524000	L & I		4	-	-	4
0109A913	Target Zero	1570	Program	524000	L & I	09034	257	-	-	257
0109A913	Target Zero	1570	Program	525000	Unemployment Comp		3	-	-	3
0109A913	Target Zero	1570	Program	525000	Unemployment Comp	09034	181	-	-	181

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
0109A913	Target Zero	1570	Program	526000	Paid Family Medical Leave		1	-	-	1
0109A913	Target Zero	1570	Program	526000	Paid Family Medical Leave	09034	3	-	-	3
0109A913	Target Zero	1570	Program	527000	Long Term Disability	09034	5	-	-	5
0109A913	Target Zero	1570	Program	527000	Long Term Disability	09171	298	-	-	298
0109A913	Target Zero	1570	Program	535000	Supplies	09179	-	-	-	-
0109A913	Target Zero	1570	Program	548000	Repairs & Maintenance	09179	-	-	-	-
0109A930	Felony OPS	1530	Felony	510000	Salaries & Wages		1,575,659	-	-	1,575,659
0109A930	Felony OPS	1530	Felony	510000	Salaries & Wages	09101	88,394	-	-	88,394
0109A930	Felony OPS	1530	Felony	515000	Overtime		9,917	-	-	9,917
0109A930	Felony OPS	1530	Felony	516000	Extra Help		-	-	-	-
0109A930	Felony OPS	1530	Felony	521000	Social Security		114,440	-	-	114,440
0109A930	Felony OPS	1530	Felony	521000	Social Security	09101	6,642	-	-	6,642
0109A930	Felony OPS	1530	Felony	522000	Retirement		201,783	-	-	201,783
0109A930	Felony OPS	1530	Felony	522000	Retirement	09101	11,255	-	-	11,255
0109A930	Felony OPS	1530	Felony	523000	Med/Dent/Life Ins		211,328	-	-	211,328
0109A930	Felony OPS	1530	Felony	523000	Med/Dent/Life Ins	09101	15,614	-	-	15,614
0109A930	Felony OPS	1530	Felony	524000	L & I		5,150	-	-	5,150
0109A930	Felony OPS	1530	Felony	524000	L & I	09101	300	-	-	300
0109A930	Felony OPS	1530	Felony	525000	Unemployment Comp		4,757	-	-	4,757
0109A930	Felony OPS	1530	Felony	525000	Unemployment Comp	09101	265	-	-	265
0109A930	Felony OPS	1530	Felony	526000	Paid Family Medical Leave		9	-	-	9
0109A930	Felony OPS	1530	Felony	527000	L & I		8,018	-	-	8,018
0109A930	Felony OPS	1530	Felony	527000	L & I	09101	502	-	-	502
0109A930	Felony OPS	1530	Felony	531000	Supplies		1,731	-	-	1,731
0109A930	Felony OPS	1530	Felony	531001	Supplies-Office		11,783	-	-	11,783
0109A930	Felony OPS	1530	Felony	531004	Supplies-Legal Ref Materials		9,359	-	-	9,359
0109A930	Felony OPS	1530	Felony	531008	Supplies-Computer		789	-	-	789
0109A930	Felony OPS	1530	Felony	535000	Small Tools & Minor Equipment		6,883	-	-	6,883
0109A930	Felony OPS	1530	Felony	541000	Professional Services		23,511	-	-	23,511
0109A930	Felony OPS	1530	Felony	542000	Communications		36	-	-	36
0109A930	Felony OPS	1530	Felony	543000	Travel		702	-	-	702
0109A930	Felony OPS	1530	Felony	549000	Miscellaneous		6,006	-	-	6,006
0109A934	GF-Appeals	1530	GF-Appeals	510000	Salaries & Wages		107,856	-	-	107,856
0109A934	GF-Appeals	1530	GF-Appeals	521000	Social Security		7,740	-	-	7,740
0109A934	GF-Appeals	1530	GF-Appeals	522000	Retirement		13,745	-	-	13,745
0109A934	GF-Appeals	1530	GF-Appeals	523000	Med/Dent/Life Ins		17,627	-	-	17,627
0109A934	GF-Appeals	1530	GF-Appeals	524000	L & I		299	-	-	299
0109A934	GF-Appeals	1530	GF-Appeals	525000	Unemployment Comp		324	-	-	324
0109A934	GF-Appeals	1530	GF-Appeals	527000	Long Term Disability		612	-	-	612
0109A940	Spec-OPS	1530	Victims	510000	Salaries & Wages		284,014	-	-	284,014

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
0109A940	Spec-OPS	1530	Victims	521000	Social Security		21,022	-	-	21,022
0109A940	Spec-OPS	1530	Victims	522000	Retirement		33,939	-	-	33,939
0109A940	Spec-OPS	1530	Victims	523000	Med/Dent/Life Ins		42,969	-	-	42,969
0109A940	Spec-OPS	1530	Victims	524000	L & I		884	-	-	884
0109A940	Spec-OPS	1530	Victims	525000	Unemployment Comp		852	-	-	852
0109A940	Spec-OPS	1530	Victims	527000	Long Term Disability		1,485	-	-	1,485
0109A940	Spec-OPS	1530	Victims	531001	Supplies-Office		630	-	-	630
0109A940	Spec-OPS	1530	Victims	535000	Small Tools & Minor Equipment		2,093	-	-	2,093
0109A940	Spec-OPS	1530	Victims	541000	Professional Services		1,144	-	-	1,144
0109A940	Spec-OPS	1530	Victims	542000	Communications		-	-	-	-
0109A940	Spec-OPS	1530	Victims	543000	Travel		3,024	-	-	3,024
0109A940	Spec-OPS	1530	Victims	545000	Operating Leases/Rentals		13,668	-	-	13,668
0109A940	Spec-OPS	1530	Victims	549000	Miscellaneous		188	-	-	188
0109A950	Juvenile	1530	Juvenile	510000	Salaries & Wages		271,386	-	-	271,386
0109A950	Juvenile	1530	Juvenile	515000	Overtime		2,436	-	-	2,436
0109A950	Juvenile	1530	Juvenile	521000	Social Security		20,008	-	-	20,008
0109A950	Juvenile	1530	Juvenile	522000	Retirement		34,845	-	-	34,845
0109A950	Juvenile	1530	Juvenile	523000	Med/Dent/Life Ins		53,666	-	-	53,666
0109A950	Juvenile	1530	Juvenile	524000	L & I		1,155	-	-	1,155
0109A950	Juvenile	1530	Juvenile	525000	Unemployment Comp		822	-	-	822
0109A950	Juvenile	1530	Juvenile	527000	Long Term Disability		1,516	-	-	1,516
0109A950	Juvenile	1530	Juvenile	531000	Supplies		1,213	-	-	1,213
0109A950	Juvenile	1530	Juvenile	531001	Supplies-Office		956	-	-	956
0109A950	Juvenile	1530	Juvenile	541000	Professional Services		207	-	-	207
0109A950	Juvenile	1530	Juvenile	543000	Travel		743	-	-	743
0109A960	Violence OPS	1530	Domestic	510000	Salaries & Wages		410,735	-	-	410,735
0109A960	Violence OPS	1530	Domestic	515000	Overtime, Hazardous Duty, Etc		1,499	-	-	1,499
0109A960	Violence OPS	1530	Domestic	521000	Social Security		31,370	-	-	31,370
0109A960	Violence OPS	1530	Domestic	522000	Retirement		52,531	-	-	52,531
0109A960	Violence OPS	1530	Domestic	523000	Med/Dent/Life Ins		44,893	-	-	44,893
0109A960	Violence OPS	1530	Domestic	524000	L & I		1,504	-	-	1,504
0109A960	Violence OPS	1530	Domestic	525000	Unemployment Comp		1,237	-	-	1,237
0109A960	Violence OPS	1530	Domestic	527000	Long Term Disability		2,256	-	-	2,256
0109A960	Violence OPS	1530	Domestic	531000	Suppl-Office		1,258	-	-	1,258
0109A960	Violence OPS	1530	Domestic	531001	Suppl-Office		1,492	-	-	1,492
0109A960	Violence OPS	1530	Domestic	531001	Suppl-Office	09028	510	-	-	510
0109A960	Violence OPS	1530	Domestic	535000	Small Tools & Minor Equipment		903	-	-	903
0109A960	Violence OPS	1530	Domestic	535000	Small Tools & Minor Equipment	09028	3,902	-	-	3,902
0109A960	Violence OPS	1530	Domestic	541000	Professional Services		634	-	-	634
0109A960	Violence OPS	1530	Domestic	541000	Professional Services	09028	14,491	-	-	14,491

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
0109A960	Violence OPS	1530	Domestic	543000	Travel		1,915	-	-	1,915
0109A960	Violence OPS	1530	Domestic	545000	Operating Leases/Rentals	09028	3,643	-	-	3,643
0109A960	Violence OPS	1530	Domestic	549000	Miscellaneous	09028	1,229	-	-	1,229
0109A960	Violence OPS	1530	Domestic	575000	Capital Leases/Install Purchases	09028	1,490	-	-	1,490
0109A960	Violence OPS	1530	Domestic	583000	Interes-Long Term Ext Debt	09028	329	-	-	329
0109A970	District-OPS	1530	Services	510000	Salaries & Wages	09031	586,934	-	-	586,934
0109A970	District-OPS	1530	Services	510000	Salaries & Wages	09177	35,456	-	-	35,456
0109A970	District-OPS	1530	Services	510000	Salaries & Wages		37,276	-	-	37,276
0109A970	District-OPS	1530	Services	515000	Overtime, Hazardous Duty, Etc		1,117	-	-	1,117
0109A970	District-OPS	1530	Services	516000	Extra Help		26,791	-	-	26,791
0109A970	District-OPS	1530	Services	521000	Social Security		46,059	-	-	46,059
0109A970	District-OPS	1530	Services	521000	Social Security	09031	2,712	-	-	2,712
0109A970	District-OPS	1530	Services	521000	Social Security	09039	2,836	-	-	2,836
0109A970	District-OPS	1530	Services	522000	Retirement		74,310	-	-	74,310
0109A970	District-OPS	1530	Services	522000	Retirement	09031	4,503	-	-	4,503
0109A970	District-OPS	1530	Services	522000	Retirement	09039	4,767	-	-	4,767
0109A970	District-OPS	1530	Services	523000	Med/Dent/Life Ins		108,976	-	-	108,976
0109A970	District-OPS	1530	Services	523000	Med/Dent/Life Ins	09031	4,412	-	-	4,412
0109A970	District-OPS	1530	Services	523000	Med/Dent/Life Ins	09039	4,494	-	-	4,494
0109A970	District-OPS	1530	Services	524000	L & I		2,916	-	-	2,916
0109A970	District-OPS	1530	Services	524000	L & I	09031	149	-	-	149
0109A970	District-OPS	1530	Services	524000	L & I	09039	149	-	-	149
0109A970	District-OPS	1530	Services	525000	Unemployment Comp		1,844	-	-	1,844
0109A970	District-OPS	1530	Services	525000	Unemployment Comp	09031	106	-	-	106
0109A970	District-OPS	1530	Services	525000	Unemployment Comp	09039	112	-	-	112
0109A970	District-OPS	1530	Services	527000	Long Term Disability		3,237	-	-	3,237
0109A970	District-OPS	1530	Services	527000	Long Term Disability	09031	200	-	-	200
0109A970	District-OPS	1530	Services	527000	Long Term Disability	09039	213	-	-	213
0109A970	District-OPS	1530	Services	531001	Suppl-Office		2,427	-	-	2,427
0109A970	District-OPS	1530	Services	531008	Suppl-Computer		58	-	-	58
0109A970	District-OPS	1530	Services	535000	Small Tools & Minor Equipment		1,777	-	-	1,777
0109A970	District-OPS	1530	Services	541000	Professional Services		14	-	-	14
0109A970	District-OPS	1530	Services	543000	Travel		151	-	-	151
0109A980	Civil OPS	1530	Civil OPS	510000	Salaries & Wages		902,758		902,758	
0109A980	Civil OPS	1530	Civil OPS	510000	Salaries & Wages	09030	147,807		147,807	
0109A980	Civil OPS	1530	Civil OPS	516000	Extra Help		-		-	
0109A980	Civil OPS	1530	Civil OPS	521000	Social Security		65,150		65,150	
0109A980	Civil OPS	1530	Civil OPS	521000	Social Security	09030	10,950		10,950	
0109A980	Civil OPS	1530	Civil OPS	522000	Retirement		115,054		115,054	
0109A980	Civil OPS	1530	Civil OPS	522000	Retirement	09030	18,836		18,836	

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
0109A980	Civil OPS	1530	Civil OPS	523000	Med/Dent/Life Ins		108,698		108,698	
0109A980	Civil OPS	1530	Civil OPS	523000	Med/Dent/Life Ins	09030	26,489		26,489	
0109A980	Civil OPS	1530	Civil OPS	524000	L & I		2,393		2,393	
0109A980	Civil OPS	1530	Civil OPS	524000	L & I	09030	598		598	
0109A980	Civil OPS	1530	Civil OPS	525000	Unemployment Comp		2,708		2,708	
0109A980	Civil OPS	1530	Civil OPS	525000	Unemployment Comp	09030	444		444	
0109A980	Civil OPS	1530	Civil OPS	526000	Paid Family Leave		97		97	
0109A980	Civil OPS	1530	Civil OPS	526000	Paid Family Leave	09030	9		9	
0109A980	Civil OPS	1530	Civil OPS	527000	Long Term Disability		4,632		4,632	
0109A980	Civil OPS	1530	Civil OPS	527000	Long Term Disability	09030	843		843	
0109A980	Civil OPS	1530	Civil OPS	531001	Suppl-Office		1,904		1,904	
0109A980	Civil OPS	1530	Civil OPS	531004	Supp-Lgl		14,225		14,225	
0109A980	Civil OPS	1530	Civil OPS	531008	Supplies-Computer		192		192	
0109A980	Civil OPS	1530	Civil OPS	535000	Small Tools & Minor Equipment		525		525	
0109A980	Civil OPS	1530	Civil OPS	535000	Small Tools & Minor Equipment		-		-	
0109A980	Civil OPS	1530	Civil OPS	541000	Professional Services		165		165	
0109A980	Civil OPS	1530	Civil OPS	543000	Travel		41		41	
0109A980	Civil OPS	1530	Civil OPS	549000	Miscellaneous		1,752		1,752	
0109A980	Civil OPS	1530	Civil OPS	549000	Miscellaneous		-		-	
0109A980	Civil OPS	1530	Civil OPS	575000	Capital Leases/Install Purchases		3,340		3,340	
0109A980	Civil OPS	1530	Civil OPS	583000	Interes-Long Term Ext Debt		259		259	
0109A980	Civil OPS	1530	Civil OPS	591000	IF Professional Services		65		65	
1110A912	VOCA	1570		510000	Salaries & Wages	09041	5,837	-	-	5,837
1110A912	VOCA	1570		510000	Salaries & Wages	09186	84,182	-	-	84,182
1110A912	VOCA	1570		510000	Salaries & Wages	09196	76,770			76,770
1110A912	VOCA	1570		515000	Overtime, Hazardous Duty, Etc	09041	40	-	-	40
1110A912	VOCA	1570		515000	Overtime, Hazardous Duty, Etc	09186	170	-	-	170
1110A912	VOCA	1570		521000	Soc Sec	09041	450	-	-	450
1110A912	VOCA	1570		521000	Soc Sec	09186	6,372	-	-	6,372
1110A912	VOCA	1570		521000	Soc Sec	09196	5,798			5,798
1110A912	VOCA	1570		522000	Retirement	09041	754	-	-	754
1110A912	VOCA	1570		522000	Retirement	09186	10,713	-	-	10,713
1110A912	VOCA	1570		522000	Retirement	09196	9,660			9,660
1110A912	VOCA	1570		523000	Med/Dent/Life Ins	09041	89	-	-	89
1110A912	VOCA	1570		523000	Med/Dent/Life Ins	09186	13,564	-	-	13,564
1110A912	VOCA	1570		523000	Med/Dent/Life Ins	09196	12,527			12,527
1110A912	VOCA	1570		524000	L&I	09041	31	-	-	31
1110A912	VOCA	1570		524000	L&I	09186	448	-	-	448
1110A912	VOCA	1570		524000	L&I	09196	411			411
1110A912	VOCA	1570		525000	Unemployment Comp	09041	18	-	-	18

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
1110A912	VOCA	1570		525000	Unemployment Comp	09186	253	-	-	253
1110A912	VOCA	1570		525000	Unemployment Comp	09196	230			230
1110A912	VOCA	1570		527000	LT Disab	09041	33	-	-	33
1110A912	VOCA	1570		527000	LT Disab	09186	480	-	-	480
1110A912	VOCA	1570		527000	LT Disab	09196	430			430
1110A912	VOCA	1570		531000	Supplies	09186	1,127	-	-	1,127
1110A912	VOCA	1570		531000	Supplies	09196	46			46
1110A912	VOCA	1570		535000	Small Tools & Minor Equipment	09186	213			213
1110A912	VOCA	1570		541000	Professional Services	09041	2,526	-	-	2,526
1110A912	VOCA	1570		541000	Professional Services	09196	260	-	-	260
1110A912	VOCA	1570		542000	Communications	09186	252			252
1110A912	VOCA	1570		543000	Travel	09033	1,502	-	-	1,502
1110A912	VOCA	1570		543000	Travel	09043	381	-	-	381
1110A912	VOCA	1570		543000	Travel	09186	572	-	-	572
1110A912	VOCA	1570		543000	Travel	09196	84	-	-	84
1110A912	VOCA	1570		545000	Operating Leases/Rentals	09176	-	-	-	-
1110A912	VOCA	1570		545000	Operating Leases/Rentals	09186	-	-	-	-
1110A912	VOCA	1570		549000	Misc	09176	-	-	-	-
1110A912	VOCA	1570		549007	Misc-Trgn/Conf Registration	09033	550	-	-	550
1110A912	VOCA	1570		549007	Misc-Trgn/Conf Registration	09176	-	-	-	-
1110A912	VOCA	1570		549007	Misc-Trgn/Conf Registration	09186	131	-	-	131
1110A912	VOCA	1570		549007	Misc-Trgn/Conf Registration	09186	-	-	-	-
1110A912	VOCA	1570		592004	IF Comm SVS-Long Distance/Scan	09186	60	-	-	60
1110A912	VOCA	1570		592004	IF Comm SVS-Long Distance/Scan	09196	50	-	-	50
1110A913	Victim Advocacy	1570	Program	510000	Salaries & Wages		125,266	-	-	125,266
1110A913	Victim Advocacy	1570	Program	510000	Salaries & Wages	09032	32,154	-	-	32,154
1110A913	Victim Advocacy	1570	Program	510000	Salaries & Wages	09040	32,154	-	-	32,154
1110A913	Victim Advocacy	1570	Program	510000	Salaries & Wages	09185	48,231	-	-	48,231
1110A913	Victim Advocacy	1570	Program	515000	Overtime, Hazardous Duty, Etc		1,574	-	-	1,574
1110A913	Victim Advocacy	1570	Program	515000	Overtime, Hazardous Duty, Etc	9185	186	-	-	186
1110A913	Victim Advocacy	1570	Program	521000	Social Security		9,527	-	-	9,527
1110A913	Victim Advocacy	1570	Program	521000	Social Security	09032	2,433	-	-	2,433
1110A913	Victim Advocacy	1570	Program	521000	Social Security	09040	2,433	-	-	2,433
1110A913	Victim Advocacy	1570	Program	521000	Social Security	09185	3,515	-	-	3,515
1110A913	Victim Advocacy	1570	Program	522000	Retirement		16,169	-	-	16,169
1110A913	Victim Advocacy	1570	Program	522000	Retirement	09032	4,084	-	-	4,084
1110A913	Victim Advocacy	1570	Program	522000	Retirement	09040	4,111	-	-	4,111
1110A913	Victim Advocacy	1570	Program	522000	Retirement	09185	6,170	-	-	6,170
1110A913	Victim Advocacy	1570	Program	523000	Med/Dent/Life Ins		23,027	-	-	23,027
1110A913	Victim Advocacy	1570	Program	523000	Med/Dent/Life Ins	09032	4,783	-	-	4,783

Detail PAO Cost Breakdown										
Organization		Activity		Object		Amount				
#	Desc	#	Desc	#	Desc	Project #	Expended	Admin	Civil	Other
1110A913	Victim Advocacy	1570	Program	523000	Med/Dent/Life Ins	09040	4,791	-	-	4,791
1110A913	Victim Advocacy	1570	Program	523000	Med/Dent/Life Ins	09185	16,076	-	-	16,076
1110A913	Victim Advocacy	1570	Program	524000	L & I		598	-	-	598
1110A913	Victim Advocacy	1570	Program	524000	L & I	09032	149	-	-	149
1110A913	Victim Advocacy	1570	Program	524000	L & I	09040	149	-	-	149
1110A913	Victim Advocacy	1570	Program	524000	L & I	09185	299	-	-	299
1110A913	Victim Advocacy	1570	Program	525000	Unemployment Comp		381	-	-	381
1110A913	Victim Advocacy	1570	Program	525000	Unemployment Comp	09032	96	-	-	96
1110A913	Victim Advocacy	1570	Program	525000	Unemployment Comp	09040	96	-	-	96
1110A913	Victim Advocacy	1570	Program	525000	Unemployment Comp	09185	145	-	-	145
1110A913	Victim Advocacy	1570	Program	527000	Long Term Disability		714	-	-	714
1110A913	Victim Advocacy	1570	Program	527000	Long Term Disability	09032	183	-	-	183
1110A913	Victim Advocacy	1570	Program	527000	Long Term Disability	09040	183	-	-	183
1110A913	Victim Advocacy	1570	Program	527000	Long Term Disability	09185	275	-	-	275
1110A913	Victim Advocacy	1570	Program	531000	Supplies	09158	171	-	-	171
1110A913	Victim Advocacy	1570	Program	531000	Supplies	09175	187	-	-	187
1110A913	Victim Advocacy	1570	Program	535000	Small Tools & Minor Equipment		1,707	-	-	1,707
1110A913	Victim Advocacy	1570	Program	535000	Small Tools & Minor Equipment	09175	870	-	-	870
1110A913	Victim Advocacy	1570	Program	541000	Professional Services	09158	2,331	-	-	2,331
1110A913	Victim Advocacy	1570	Program	541000	Professional Services	09175	192	-	-	192
1110A913	Victim Advocacy	1570	Program	543000	Travel		441	-	-	441
1110A913	Victim Advocacy	1570	Program	543000	Travel	09185	458	-	-	458
1110A913	Victim Advocacy	1570	Program	545000	Operating Leases	09175	1,619	-	-	1,619
1110A913	Victim Advocacy	1570	Program	549000	Miscellaneous		200	-	-	200
1110A913	Victim Advocacy	1570	Program	549000	Miscellaneous	09158	255	-	-	255
1110A913	Victim Advocacy	1570	Program	549000	Miscellaneous	09175	20	-	-	20
1110A913	Victim Advocacy	1570	Program	591002	IF Prof SVS-IT		77	-	-	77
1110A913	Victim Advocacy	1570	Program	591004	IF Prof SVS-IT Indirect Costs		17,757	-	-	17,757
1470A930	Felony Ops		Drug Enforce		Salaries & Wages		31,634			31,634
1470A930	Felony Ops		Drug Enforce		Social Security		2,375			2,375
1470A930	Felony Ops		Drug Enforce		Retirement		4,059			4,059
1470A930	Felony Ops		Drug Enforce		Med/Dent/Life Ins		4,866			4,866
1470A930	Felony Ops		Drug Enforce		L & I		123			123
1470A930	Felony Ops		Drug Enforce		Unemployment Comp		95			95
1470A930	Felony Ops		Drug Enforce		Paid Family Medical		4			4
1470A930	Felony Ops		Drug Enforce		Long Term Disability		180			180
Total							\$ 10,200,368	\$ 2,264,760	\$ 1,429,934	\$ 6,505,674

Treasurer's Office

Background & Overview

Thurston County's Treasurers Office provides a variety of financial and transaction processing services to the Thurston County governmental unit and other governmental agencies. The budget and accounting section provides services only to other County funds. However, the warrant and cash receipt processing sections provide services to both County funds and other governmental agencies. The property tax processing section was added to the County's billable plan when the Assessor's Office was added to the billable cost plan in 2010.

The Office is similar to the Auditor's, Prosecuting Attorney's and Assessor Offices since they provide services to County Departments, other governmental agencies and citizens of Thurston County. The Office is similar to the Financial Services Department since they provide a variety of governmental services that require different allocation methods to compute service costs to benefitting funds and agencies. The Office is also similar to the Human Resources department since the department includes funds that are already funded by user and other fees and are therefore excluded from allocated and billed costs in this plan.

Treasurer's Office

Administration

- Functions** - General administration and oversight of the treasury function including personnel management and office management functions such as payroll, budgets, vouchers, mail and supplies
- Allocation** - Cost allocated to a department's function by personnel cost
- Cost Plan** - Cost allocated in plans by function as noted below

Budget And Accounting

- Functions** - Non-treasury services that support general county functions including the budget team, financial policies committee, preparation of year end financial reports and debt management
- Allocation** - Cost allocated by adjusted budget for all County funds and departments
- Cost Plan** - Cost allocated in all cost plans

Treasurer's Office - Continued

Cash Receipts

Functions	- Receipts and processes fund and agency deposits and provides other non-tax collection functions including accounting, reconciliation and reporting
Allocation	- Cost allocated by number of cash receipt payment (CRP) transactions from the County's financial system (MUNIS) with proration of processed transactions for Auditor and Financial Services by agency expenditure and reduced allocation (90% reduction) for processed transactions for outside agencies
Cost Plan	- Cost allocated in Full Cost plan. Cost excluded from the Federal plan.
Billing Adjustments	- Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.

Excise Tax Processing

Functions	- Processing, accounting, reconciliation and reporting of real estate excise tax transactions
Allocation	- Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees)
Cost Plan	- Cost excluded from all cost plans

Treasurer's Office - Continued

Investment And Banking

- Functions** - Cash management of the total treasury portfolio
- Allocation** - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees)
- Cost Plan** - Cost excluded from all cost plans

Property Taxes

- Functions** - Distribution, collection, processing and reporting of real and personal property taxes for all County jurisdictions
- Allocation** - Cost allocated by property tax levy with General Fund agencies' levy prorated by General Fund agency expenditure
- Cost Plan** - Cost allocated in Full Cost plan. Cost excluded from the Federal plan.
- Billing Adjustments** - Allocated full cost not billed to funds that are significantly funded by federal or state grants (Funds 1010, 1020, 1080, 1170, 1440, 1500 and 1910) to minimize likelihood these costs are subsequently included in reimbursement requests to grantor agencies.

Treasurer's Office - Continued

Warrants

- | | |
|-------------------|--|
| Functions | - Warrant redemption, reconciling and reporting for County funds and non-county agencies |
| Allocation | - Cost allocated by number of warrants cleared or processed by fund in MUNIS with allocation by departmental expenditure for warrants processed for the General Fund |
| Cost Plan | - Cost allocated in the Federal and Full Cost plans |

Funds 1010 and 1120

- | | |
|-------------------|---|
| Functions | - Fund 1120 (Investment Administration) uses Treasurer's investment service fees on outside agencies to administer Thurston County's investment pool. Fund 1010 (Treasurer's Maintenance and Operations) is a revolving fund that uses Treasurer's assessment collection fees to defray costs of foreclosing and selling property due to delinquent property taxes. |
| Allocation | - Unallocated in all cost plans (service cost is reimbursed by statutorily authorized service fees) |
| Cost Plan | - Cost excluded from all cost plans |

Treasurer's Office Employee Time Distribution

Employee Position	Total %	Admin	Internal Audit	Budget & Acctg	Cash Receipt	Reet Collections	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Sr .Customer Svc. Rep.	100.00%	0.00%	0.00%	0.00%	0.00%	43.00%	0.00%	52.00%	0.00%	5.00%
Sr .Customer Svc. Rep.	100.00%	0.00%	0.00%	0.00%	0.00%	43.00%	0.00%	52.00%	0.00%	5.00%
Sr .Customer Svc. Rep.	100.00%	0.00%	0.00%	0.00%	0.00%	43.00%	0.00%	52.00%	0.00%	5.00%
Accountant	100.00%	10.00%	0.00%	20.00%	5.00%	5.00%	15.00%	25.00%	0.00%	20.00%
Revenue Officer	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Chief Treasury Accountant	100.00%	20.00%	0.00%	10.00%	0.00%	0.00%	15.00%	0.00%	5.00%	50.00%
Accounting Analyst	100.00%	0.00%	0.00%	10.00%	0.00%	0.00%	0.00%	90.00%	0.00%	0.00%
Accounting Analyst	100.00%	0.00%	0.00%	30.00%	0.00%	0.00%	5.00%	5.00%	50.00%	10.00%
Accounting Analyst	100.00%	0.00%	0.00%	30.01%	0.00%	0.00%	5.00%	5.00%	50.00%	10.00%
Accounting Assistant II	100.00%	0.00%	0.00%	10.00%	5.00%	25.00%	5.00%	25.00%	20.00%	10.00%
Business Application Analyst	100.00%	20.00%	0.00%	35.00%	10.00%	0.00%	5.00%	10.00%	0.00%	20.00%
Investment & Banking Officer	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Treasury Systems Manager	100.00%	30.00%	0.00%	10.00%	0.00%	0.00%	0.00%	50.00%	0.00%	10.00%
Treasurer	100.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%
Total Percent Allocated	1400.00%	155.00%	0.00%	155.01%	20.00%	159.00%	50.00%	366.00%	124.99%	370.00%

Treasurer's Office Employee Salary Distribution

Employee Position	Salary & Benefits	Admin	Internal Audit	Budget & Acctg	Cash Receipt	Reet Collections	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Sr .Customer Svc. Rep.	\$ 73,158					\$ 31,458		\$ 38,042		\$ 3,658
Sr .Customer Svc. Rep.	61,556					26,469		32,009		3,078
Sr .Customer Svc. Rep.	52,886					22,741		27,501		2,644
Accountant	113,574	11,357		22,715	5,679	5,679	17,036	28,393		22,715
Revenue Officer	93,034									93,034
Chief Treasury Accountant	118,681	23,736		11,868			17,802		5,934	59,341
Accounting Analyst	54,829			5,483				49,346		
Accounting Analyst	86,936			26,081			4,347	4,347	43,468	8,693
Accounting Analyst	10,081			3,025			504	504	5,040	1,008
Accounting Assistant II	81,852			8,185	4,093	20,463	4,093	20,463	16,370	8,185
Business Application Analyst	114,316	22,863		40,010	11,432		5,716	11,432		22,863
Investment & Banking Officer	142,923									142,923
Treasury Systems Manager	145,259	43,578		14,526				72,629		14,526
Treasurer	152,295	114,221								38,074
	-									
Total Payroll Cost	1,301,380	215,755	-	131,893	21,204	106,810	49,498	284,666	70,812	420,742
Computed Payroll %	100.00%	0.00%	0.00%	19.84%	3.19%	16.06%	7.44%	42.81%	10.65%	
Computed Other %	100.00%	0.00%	0.00%	19.84%	3.19%	16.06%	7.44%	42.81%	10.65%	0.00%
Distributed Admin.	-	(215,755)	-	42,799	6,881	34,660	16,062	92,374	22,979	-
Distributed Payroll Cost	\$ 1,301,380	\$ -	\$ -	\$ 174,692	\$ 28,085	\$ 141,470	\$ 65,560	\$ 377,040	\$ 93,791	\$ 420,742

Treasurer's Office Departmental Cost Distribution

Cost Description	Total	Admin	Internal Audit	Budget & Acctg	Cash Receipt	Excise Tax Processing	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Salaries & Benefits	\$ 1,301,380	\$ -	\$ -	\$ 174,692	\$ 28,085	\$ 141,470	\$ 65,560	\$ 377,040	\$ 93,791	\$ 420,742
Other Wages & Benefits	(1)	-	-	(1)	-	-	-	-	-	-
Total Wages & Benefits	1,301,379	-	-	174,691	28,085	141,470	65,560	377,040	93,791	420,742
Supplies	30,489	-	-	6,048	972	4,898	2,270	13,054	3,247	-
Procured Services	78,853	-	-	15,642	2,515	12,667	5,870	33,760	8,399	-
Intergovernmental Services	-	-	-	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Interfund Services	232,312	-	-	46,084	7,409	37,320	17,295	99,463	24,741	-
Procurements & Interfunds	341,654	-	-	67,774	10,896	54,885	25,435	146,277	36,387	-
Total Cost	1,643,033	-	-	242,465	38,981	196,355	90,995	523,317	130,178	420,742
Less: Cap., Debt & Intergov.	-	-	-	-	-	-	-	-	-	-
Allowable Cost	1,643,033	-	-	242,465	38,981	196,355	90,995	523,317	130,178	420,742
Unallocated Cost	(708,092)		-			(196,355)	(90,995)			(420,742)
Allocated Cost	\$ 934,941	\$ -	\$ -	\$ 242,465	\$ 38,981	\$ -	\$ -	\$ 523,317	\$ 130,178	\$ -

Treasurer's Office Cost Reallocation

Cost Description	Total	Admin	Internal Audit	Budget & Acctg	Cash Receipt	Excise Tax Processing	Invest & Bank	Property Taxes	Warrants	Funds 1010 & 1120
Federal Treasurer's Office										
1st Reallocation	\$ 62,523	\$ -	\$ -	\$ 12,403	\$ 1,994	\$ 10,044	\$ 4,655	\$ 26,769	\$ 6,659	\$ -
Subsequent Reallocations	\$ 66,474		\$ -	\$ 13,186	\$ 2,120	\$ 10,679	\$ 4,949	\$ 28,460	\$ 7,080	\$ -
Reallocated Allowable Cost	\$ 20,266		\$ -	\$ 13,186					\$ 7,080	
Full Cost Treasurer's Office										
1st Reallocation	\$ 78,900	\$ -	\$ -	\$ 15,651	\$ 2,516	\$ 12,675	\$ 5,874	\$ 33,781	\$ 8,403	\$ -
Subsequent Reallocations	\$ 85,116		\$ -	\$ 16,884	\$ 2,714	\$ 13,673	\$ 6,337	\$ 36,442	\$ 9,065	\$ -
Reallocated Allowable Cost	\$ 65,106		\$ -	\$ 16,884	\$ 2,714			\$ 36,442	\$ 9,065	

Other Departments

Background & Overview

This section of the cost plan is a catch all category to categorize all other General Fund intra-departmental unreimbursed billable services into an "Other Departments" cost center. There are only two departmental activities in this cost center of the cost plan.

Summaries of these two activities are provided below:

- The Law Library is used for legal research by the law and justice departments of the General Fund. The cost of this activity is included within the central service cost rate for these departments in the federal cost plan. However, the allocable cost in the full cost plan is not billable since the cost for these services, which is funded by the General Fund, would be billed to the law and justice departments which are also funded by the General Fund.
- The State Auditor's Office is a state agency that provides external audit services for governmental agencies, including local government agencies, as statutorily mandated by the state. These external audits include reviews of internal controls and compliance with laws and regulation in addition to reviews of the year end financial statements for compliance with generally accepted accounting principals.

Other Departments

Law Library

- Functions** - Maintains and provides legal materials, books and articles for legal research
- Allocation** - Cost allocated by estimated usage of the Law Library by law enforcement function
- Cost Plan** - Cost allocated in the Federal and Full Cost plans. However, the allocated cost in the Full Cost plan is not billed since the service cost and billable user departments are all funded within the same fund (General Fund).

State Auditor's Office

- Functions** - Audits financial statements and produces an independent external audit report. Reviews and reports on internal controls and on compliance with laws and regulations.
- Allocation** - Cost allocated by adjusted expenditure
- Cost Plan** - Cost allocated in the Federal and Full Cost plans

Single Function Departments Cost Distribution

Cost Description	Law Library	SAO
Salaries	\$ -	\$ -
Benefits		
Total Wages & Benefits	-	-
Supplies	34,053	-
Procured Services	-	127,458
Intergovernmental Services	-	-
Capital Outlays	-	-
Debt Service	-	-
Interfund Services	10,763	-
Procurements & Interfunds	44,816	127,458
Reported Cost	44,816	127,458
Less: Capital, Debt & Intergov.	-	-
Allowable Cost	44,816	127,458
Unallocated Cost	(29,578)	
Allocated Cost	\$ 15,238	\$ 127,458

Single Function Departments Cost Reallocation

Cost Description	Law Library	SAO
Federal Single Function Depts		
1st Reallocation	\$ 2,300	\$ 894
Subsequent Reallocations	\$ 2,372	\$ 963
Reallocated Allowable Cost	\$ 2,372	\$ 963
Full Cost Single Function Depts		
1st Reallocation	\$ 2,518	\$ 2,031
Subsequent Reallocations	\$ 2,641	\$ 2,193
Reallocated Allowable Cost	\$ 2,641	\$ 2,193

Assumptions Overview

Assumptions are not needed if service cost is directly traceable to service user. Otherwise, assumptions are identified and assigned based on perceived benefits so service costs can be traced and charged to the benefitting service user or fund.

Data driven allocation factors derived from these assumptions are used to compute the service cost to the service user. These factors provide a reasonable (and usually "best available") relationship between the computed cost and provided service to the service user. Any discrepancy in any year between computed and actual service cost to any fund will be offset future annual discrepancies resulting in an average cost that will reflect the true cost over an extended time frame.

Assumptions are usually identified and selected by the service provider. The service cost is then allocated to the service user using allocation factors derived from these assumptions. The billed service cost is then reviewed and vetted by the service user for consistency, fairness and equity when preliminary bills are sent to user funds.

Assumptions Overview - Continued

100% of the net allocable cost for each activity is allocated to all County funds. Cost allocation methods using assumptions in this section of the cost plan can be placed into one of the following three categories:

- Direct time charged to each fund
- Number of transactions processed for each fund
- By amounts or transactions associated with, or related to, the provided service (for example - billable service cost for the budget function is assumed to correlate to a fund's budget).

Actual amounts are used to compute the service cost to each user. Actual amounts are based on actual costs and actual allocation factors such as transactions, costs and hours. Actual amounts from the prior are therefore computed in the current year to compute billable cost to the service user in the next year. For example, actual amounts from 2016 were used in 2017 to compute the billed cost in 2018. Likewise, actual amounts from 2018 were used in 2019 to compute the billed cost in 2020.

Using the two examples noted above, the cost billed in 2020 is based on actual costs and service indicators from 2018 and is the exact cost that should have been billed in 2018. Therefore, any service cost or allocation adjustments that should have been applied to the billable cost in 2018 are automatically reflected within the billings to the service users two years later in 2020.

Allocation Factors

Allocation factors, which are data sets derived from underlying assumptions, allocate service costs from providers to users. Allocation factors in this table can be categorized as noted below:

- The majority of allocation factors are identified by and named for the processed transactions, amounts or documents associated with the allocated activity.
 - The association may be direct and therefore include transactions that are processed and are the primary focal point of this activity.
 - Alternatively, the association may be indirect and therefore include transactions that are only related but closely associated with the performance of this activity (for example - account reporting service costs are assumed to correlate to fund disbursements).
- A couple of allocation factors are not necessarily allocation factors since they document the actual service time and cost to a fund.
 - This primarily includes legal services which are allocated by "Legal Service Hours" by the civil section of the Prosecuting Attorney's Office
 - This secondarily includes internal audit hours that can be identified and charged to a specific fund.
 - This excludes direct service hours for rate and cost studies charged to specific funds because they are already segregated and tracked within the cost breakdown for the Financial Services cost center

Allocation Factors - Continued

- Some activities' costs are allocated to service users with unique allocation factors that are closely associated with the performance each of these activities
 - Planning's service costs are allocated by actual effort and estimated benefit from planning activities. Emergency Services' service costs are allocated by depreciated cost of protected infrastructure assets. The services, costs and allocation methods for these two activities are described in more detail in the "Non-Departmental, Planning and Emergency Services" cost center.
 - "Building Usage" is allocated by occupied and utilized space within a building by fund.
 - Human resource management and other similar administrative types of activities are allocated by the number of permanent full time equivalent (FTE) positions in each fund.
 - Training on the financial system and on accounting policies and procedures is allocated by the number of "Staff Accountants" per fund.
- Duplicate columns for "Budget", "Expenditures" and "Staff FTEs" contain identical amounts except for additional allocation factors reported for billable outside agencies. These duplicate columns allocate costs for Financial Services' activities that are billable to County funds and contractually billable to outside agencies. Financial Services' activities allocated and billed to outside agencies include the cost plan, financial system monitoring and maintenance, internal and external audits and payroll and voucher invoice processing.

Allocation Factors - Continued

Allocation factors were selected based on the association between each factor (or activity measure) and the benefit provided to the user. For example, processed vouchers and warrants are allocation factors used to compute voucher and warrant processing costs. The allocation factors, their source and method of allocation are described in more detail for each activity in each cost center within the cost model.

The total number of factors for each activity comprise 100% of all factors applied to the cost of that activity. A fund/department percentage is then computed for each factor that represents the percentage of service effort out of 100% that will be applied or multiplied to the cost for that activity. The resulting service cost for a fund or department is computed in the allocation "Allocation Of Costs - All Cost Plans" table.

For example, Medic One's assessment levy (see "Assessments") was \$10,758,206. The total levy assessed in 2018 was \$425,991,729. As a result, Medic One will be allocated 2.525% ($\$10,758,206 / \$425,991,729$) of the cost of the Assessor's Office in the allocation table for the full cost plan.

Allocation Factors			Assessments		Budget		Budget		Budget Processing			
Fund No	Agy No	Fund/Agency Name										
			Applied Levy		County		Outside Agencies		Trans	%	Building 1	
			\$	%	\$	%	\$	%				
0010	23	Non-Departmental	\$ 1,053,091	0.247%	\$ 3,237,706	1.182%	\$ 3,237,706	1.178%	91	1.025%		0.000%
0010	03	Commissioners	971,902	0.228%	2,403,939	0.877%	\$ 2,403,939	0.875%	85	0.957%	2,992	8.719%
0010	22	Human Resources	722,578	0.170%	1,896,324	0.692%	\$ 1,896,324	0.690%	109	1.227%		0.000%
0010/02	A200	Auditor	1,624,483	0.381%	4,156,007	1.517%	\$ 4,156,007	1.512%	238	2.680%	4,113	11.986%
0010/02	A280	Auditor - Financial Services	813,208	0.191%	2,022,337	0.738%	\$ 2,022,337	0.736%		0.000%		0.000%
0010	01	Assessor	1,686,734	0.396%	4,249,556	1.551%	\$ 4,249,556	1.546%	33	0.372%	4,214	12.280%
0010	04	Treasurer	494,500	0.116%	1,265,034	0.462%	\$ 1,265,034	0.460%	46	0.518%	1,939	5.651%
0010	05	Clerk	1,456,268	0.342%	3,670,561	1.339%	\$ 3,670,561	1.336%	103	1.160%		0.000%
0010	07	District Court	1,539,414	0.361%	3,871,455	1.413%	\$ 3,871,455	1.409%	162	1.824%		0.000%
0010	06	Superior Court	2,420,557	0.568%	6,119,905	2.233%	\$ 6,119,905	2.227%	221	2.489%		0.000%
0010	24	Public Defense	2,757,921	0.647%	6,825,515	2.491%	\$ 6,825,515	2.484%	138	1.554%		0.000%
0010	08	Juvenile Probation	2,948,873	0.692%	7,645,401	2.790%	\$ 7,645,401	2.782%	219	2.466%		0.000%
0010	09	Prosecuting Attorney	3,850,947	0.904%	9,595,119	3.501%	\$ 9,595,119	3.492%	288	3.243%		0.000%
0010	10	Sheriff	7,621,623	1.789%	18,913,238	6.902%	\$ 18,913,238	6.882%	490	5.518%		0.000%
0010	11	Corrections	8,532,897	2.003%	21,279,267	7.765%	\$ 21,279,267	7.743%	315	3.547%		0.000%
0010	12	Coroner	487,189	0.114%	1,205,196	0.440%	\$ 1,205,196	0.439%	42	0.473%		0.000%
0010	27	WSU Extension	192,984	0.045%	525,918	0.192%	\$ 525,918	0.191%	54	0.608%		0.000%
0010	29	Emergency Management	615,969	0.145%	1,606,298	0.586%	\$ 1,606,298	0.585%	132	1.486%		0.000%
0010	36	Planning	724,839	0.170%	2,406,142	0.878%	\$ 2,406,142	0.876%	92	1.036%	1,475	4.298%
0010	37	Pre-Trial Services	230,045	0.054%	635,791	0.232%	\$ 635,791	0.231%	26	0.293%		0.000%
0010	90	State Examiner	51,551	0.012%	131,000	0.048%	\$ 131,000	0.048%	1	0.011%		0.000%
1010	04	Treasurer's M & O		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
1020	05	Family Court - Clerk		0.000%	382,465	0.140%	\$ 382,465	0.139%	21	0.236%		0.000%
1030	27	Fair		0.000%	604,082	0.220%	\$ 604,082	0.220%	65	0.732%		0.000%
1040	06	Law Library		0.000%	101,721	0.037%	\$ 101,721	0.037%	9	0.101%		0.000%
1050	02	Auditor - M & O		0.000%	261,041	0.095%	\$ 261,041	0.095%	29	0.327%	540	1.574%
1080	06	Family Court - Superior Court		0.000%	53,335	0.019%	\$ 53,335	0.019%	7	0.079%		0.000%
1090	02	Auditor - Election Reserve		0.000%	74,027	0.027%	\$ 74,027	0.027%	14	0.158%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%	336,866	0.123%	\$ 336,866	0.123%	16	0.180%		0.000%
1110	09	Victim Advocate Program		0.000%	677,233	0.247%	\$ 677,233	0.246%	100	1.126%		0.000%
1120	04	Investment Administration		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
1140	29	Emergency Management Council		0.000%	28,591	0.010%	\$ 28,591	0.010%	11	0.124%		0.000%
1160	01	REET Technology - Assessor		0.000%	66,366	0.024%	\$ 66,366	0.024%	7	0.079%		0.000%
1160	04	REET Technology		0.000%	10,000	0.004%	\$ 10,000	0.004%	6	0.068%		0.000%
1170	03	Trial Court Improvement		0.000%	100,651	0.037%	\$ 100,651	0.037%	7	0.079%		0.000%
1180	40	Treatment Sales Tax		0.000%	939,967	0.343%	\$ 939,967	0.342%	41	0.462%		0.000%

Allocation Factors			Assessments		Budget		Budget		Budget Processing			
Fund No	Agy No	Fund/Agency Name										
			Applied Levy		County		Outside Agencies		Trans	%	Building 1	
			\$	%	\$	%	\$	%				
1190	34	County Roads	20,527,464	4.819%	28,165,613	10.278%	\$ 28,165,613	10.249%	543	6.115%	982	2.862%
1190	34	Parks		0.000%	2,179,610	0.795%	\$ 2,179,610	0.793%	290	3.266%		0.000%
1200	40	Veterans	361,480	0.085%	302,919	0.111%	\$ 302,919	0.110%	40	0.450%		0.000%
1280/90	29	Medic One & Reserve	10,758,206	2.525%	7,839,939	2.861%	\$ 7,839,939	2.853%	148	1.667%		0.000%
1300	03	Stadium/Convention/Art Center		0.000%	41,316	0.015%	\$ 41,316	0.015%	7	0.079%		0.000%
1350	34	Noxious Weed		0.000%	626,464	0.229%	\$ 626,464	0.228%	53	0.597%		0.000%
1360	04	Tax Refunds		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
1380	03	Conservation Futures	1,360,660	0.319%	1,057,709	0.386%	\$ 1,057,709	0.385%	18	0.203%		0.000%
1400	41	Housing & Community Renewal		0.000%	6,537,445	2.386%	\$ 6,537,445	2.379%	126	1.419%		0.000%
1440	10	Sheriff's Special Programs		0.000%	97,214	0.035%	\$ 97,214	0.035%	30	0.338%		0.000%
1450	11	Prisoner's Concession		0.000%	346,706	0.127%	\$ 346,706	0.126%	32	0.360%		0.000%
1470	09	Interlocal Drug Enforcement		0.000%	42,771	0.016%	\$ 42,771	0.016%	14	0.158%		0.000%
1470	10	Interlocal Drug Enforcement		0.000%	115,716	0.042%	\$ 115,716	0.042%	33	0.372%		0.000%
1490	40	PHSS Technology		0.000%	31,862	0.012%	\$ 31,862	0.012%	9	0.101%		0.000%
1500	40	Public Health	803,288	0.189%	10,743,093	3.920%	\$ 10,743,093	3.909%	1,167	13.142%	2,676	7.798%
1500	41	Social Services		0.000%	6,300,805	2.299%	\$ 6,300,805	2.293%	126	1.419%		0.000%
1550	02	Communications - 911 Excise Tax		0.000%	9,021,651	3.292%	\$ 9,021,651	3.283%	8	0.090%		0.000%
1600	34	Transportation Benefits-District		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
1610	02	Election Stabilization Fund		0.000%	19	0.000%	\$ 19	0.000%	4	0.045%		0.000%
1620	03	Public, Educational & Govt Access		0.000%	302,300	0.110%	\$ 302,300	0.110%	6	0.068%		0.000%
1720	34	Long Lake - LMD		0.000%	261,743	0.096%	\$ 261,743	0.095%	38	0.428%		0.000%
1740	34	Lake Lawrence - LMD		0.000%	114,070	0.042%	\$ 114,070	0.042%	35	0.394%		0.000%
1780	27	WRIA Water & Waste		0.000%	13,750	0.005%	\$ 13,750	0.005%	6	0.068%		0.000%
1900	09	Anti-Profiteering		0.000%	20,264	0.007%	\$ 20,264	0.007%	6	0.068%		0.000%
1910	05	Clerk's Collection		0.000%	323,860	0.118%	\$ 323,860	0.118%	15	0.169%		0.000%
1920	03	Tourism Promotion Area		0.000%	977,186	0.357%	\$ 977,186	0.356%	3	0.034%		0.000%
1930	03	Historic Preservation		0.000%	31,817	0.012%	\$ 31,817	0.012%	6	0.068%		0.000%
2240	03/04	G.O. Bonds 2007		0.000%	-	0.000%	\$ -	0.000%	2	0.023%		0.000%
2250	03/04	G.O. Bonds 2009		0.000%	83,745	0.031%	\$ 83,745	0.030%	4	0.045%		0.000%
2260	03/04	GO Bonds 2010		0.000%	103,595	0.038%	\$ 103,595	0.038%	17	0.191%		0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund		0.000%	-	0.000%	\$ -	0.000%	5	0.056%		0.000%
2270	03/04	GO Bonds 2015		0.000%	46,895	0.017%	\$ 46,895	0.017%	9	0.101%		0.000%
2280	04	Rid # 2		0.000%	-	0.000%	\$ -	0.000%	4	0.045%		0.000%
2290	03/04	GO Bonds 2016		0.000%	75,390	0.028%	\$ 75,390	0.027%	6	0.068%		0.000%
2300	03/04	Corrections Flex Unit		0.000%	50,000	0.018%	\$ 50,000	0.018%	3	0.034%		0.000%
3010	34	Roads Construction In Progress		0.000%	11,773,231	4.296%	\$ 11,773,231	4.284%	317	3.570%		0.000%
3080	03	Jail Capital Projects		0.000%	295,113	0.108%	\$ 295,113	0.107%	5	0.056%		0.000%
3160	03	Real Estate Excise Tax		0.000%	745,596	0.272%	\$ 745,596	0.271%	31	0.349%		0.000%

Allocation Factors			Assessments		Budget		Budget		Budget Processing			
Fund No	Agy No	Fund/Agency Name	Applied Levy		County		Outside Agencies		Trans	%	Building 1	
			\$	%	\$	%	\$	%			Sq Ft	%
3170	03	2010 Debt Holding		0.000%	1,076	0.000%	\$ 1,076	0.000%	2	0.023%		0.000%
3190	34	Transportation Impact Fees		0.000%	42,000	0.015%	\$ 42,000	0.015%	12	0.135%		0.000%
3200	34	Parks Impact Fees		0.000%	35,250	0.013%	\$ 35,250	0.013%	15	0.169%		0.000%
3210	03	Real Estate Excise Tax 2		0.000%	359,518	0.131%	\$ 359,518	0.131%	22	0.248%		0.000%
4030	34	Solid Waste - M & O		0.000%	25,559,493	9.327%	\$ 25,559,493	9.301%	379	4.268%		0.000%
4040	34	Solid Waste - Res. For Closure		0.000%	2,074,704	0.757%	\$ 2,074,704	0.755%	120	1.351%		0.000%
4050	34	Solid Waste Reserve		0.000%	102,106	0.037%	\$ 102,106	0.037%	7	0.079%		0.000%
4060	27	Storm & Surface Water Utility		0.000%	1,798,552	0.656%	\$ 1,798,552	0.654%	91	1.025%	86	0.251%
4060	34	Storm & Surface Water Utility		0.000%	4,119,502	1.503%	\$ 4,119,502	1.499%	136	1.532%		0.000%
4070	34	Storm & Surface Water Capital		0.000%	1,956,281	0.714%	\$ 1,956,281	0.712%	56	0.631%		0.000%
4124	27	Land Use & Permitting		0.000%	4,852,664	1.771%	\$ 4,852,664	1.766%	237	2.669%	6,654	19.391%
4200	34	Boston Harbor Water/Wastewater		0.000%	431,144	0.157%	\$ 431,144	0.157%	86	0.968%		0.000%
4210	34	Boston Harbor Reserve		0.000%	193,080	0.070%	\$ 193,080	0.070%	20	0.225%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%	167,062	0.061%	\$ 167,062	0.061%	44	0.495%		0.000%
4340	34	Grand Mound Wastewater		0.000%	877,534	0.320%	\$ 877,534	0.319%	54	0.608%		0.000%
4350	34	Grand Mound Water		0.000%	511,719	0.187%	\$ 511,719	0.186%	50	0.563%		0.000%
4380	04	Olympic View Debt Service		0.000%	-	0.000%	\$ -	0.000%	1	0.011%		0.000%
4400	34	Tamoshan Water/Sewer		0.000%	111,535	0.041%	\$ 111,535	0.041%	46	0.518%		0.000%
4410	34	Olympic View Sewer		0.000%	50,179	0.018%	\$ 50,179	0.018%	39	0.439%		0.000%
4420	34	Tamoshan Reserve		0.000%	60,910	0.022%	\$ 60,910	0.022%	33	0.372%		0.000%
4440	34	Grand Mound Wastewater		0.000%	226,176	0.083%	\$ 226,176	0.082%	25	0.282%		0.000%
4450	34	Grand Mound Water Cap		0.000%	1,020,984	0.373%	\$ 1,020,984	0.372%	32	0.360%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%	-	0.000%	\$ -	0.000%	2	0.023%		0.000%
4480	04/34	Grand Mound Debt Service		0.000%	9,388	0.003%	\$ 9,388	0.003%	16	0.180%		0.000%
4510	04/40	Community Loan Repayment #1		0.000%	151,094	0.055%	\$ 151,094	0.055%	13	0.146%		0.000%
5030	22	Unemployment Compensation		0.000%	431,024	0.157%	\$ 431,024	0.157%	67	0.755%		0.000%
5050	22	Insurance Risk		0.000%	3,005,109	1.097%	\$ 3,005,109	1.094%	77	0.867%		0.000%
5060	22	Benefits Administration		0.000%	346,969	0.127%	\$ 346,969	0.126%	30	0.338%		0.000%
5210	25	Central Services/Facilities		0.000%	9,103,583	3.322%	\$ 9,103,583	3.313%	151	1.700%	8,228	23.978%
5250	38	Information Technology		0.000%	5,160,579	1.883%	\$ 5,160,579	1.878%	60	0.676%		0.000%
5220	25	Central Services Reserve		0.000%	4,832,581	1.764%	\$ 4,832,581	1.759%	139	1.565%		0.000%
5230	25	CS Facilities Engineering		0.000%	551,491	0.201%	\$ 551,491	0.201%	54	0.608%	416	1.212%
5240	25	System Reserve		0.000%	524,280	0.191%	\$ 524,280	0.191%	116	1.306%		0.000%
5410	25/04	E.R.&R. Maintenance		0.000%	4,863,234	1.775%	\$ 4,863,234	1.770%	115	1.295%		0.000%
5420	25	E.R.&R. Replacement		0.000%	4,533,680	1.654%	\$ 4,533,680	1.650%	59	0.664%		0.000%
6331		Forest Excise		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6334		Treasurer's Trust		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6336		Performance Bonds		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6338-9,A-D		State Agencies	90,007,408	21.129%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%

Allocation Factors			Assessments		Budget		Budget		Budget Processing			
Fund No	Agy No	Fund/Agency Name	Applied Levy		County		Outside Agencies		Trans	%	Building 1	
			\$	%	\$	%	\$	%			Sq Ft	%
6350-54		Drainage Districts		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6410-11		Cemetery Districts	227,670	0.053%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6420-29,F-P		PUD #1	282,128	0.066%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6431		Tanglewilde Parks	63,368	0.015%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6440-49,A-J		Housing Authority		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6450		Intercity Transit		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6460-64		Timberland Regional Library	12,311,694	2.890%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6471		ORCAA		0.000%	-	0.000%	\$ 106,919	0.039%	4	0.045%		0.000%
6480		Conservation District		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6490		Thurston Regional Planning		0.000%	-	0.000%	\$ 199,360	0.073%	82	0.923%		0.000%
6500-06		ESD #113		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6500-6620		School Districts	164,954,983	38.723%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6630-6777		Fire Districts	29,737,627	6.981%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6780,67A		West Thurston Fire	2,795,429	0.656%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
67B		SE Thurston Regional Fire	3,434,648	0.806%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6802-07		Port of Olympia	6,246,095	1.466%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6810-70		Cities & Towns	37,709,265	8.852%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6910-11		CapCom		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6920		Visitor & Convention's Bureau		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6930		Olympia Metropolitan Park District	3,612,743	0.848%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6940		Dispute Resolution Center		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6950		Area Agency On Aging		0.000%	-	0.000%	\$ 471,410	0.172%	4	0.045%		0.000%
6960		Thurston Mason BHO		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6970		Wash State Trans Insur Pool		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
6980		LOTT		0.000%	-	0.000%	\$ -	0.000%	-	0.000%		0.000%
Total			\$ 425,991,729	100.000%	\$ 274,031,942	100.000%	\$ 274,809,631	100.000%	8,880	100.000%	34,315	100.000%

Allocation Factors			Building Usage								Building Usage		Building Usage	
Fund No	Agy No	Fund/Agency Name	Building 2		Building 3		Building 4		Health Serv		Building 5 & 6		Juvenile-Family Crt	
			Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%
0010	23	Non-Departmental	14,064	33.866%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	03	Commissioners		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	22	Human Resources		0.000%		0.000%	4,917	37.575%		0.000%		0.000%		0.000%
0010/02	A200	Auditor		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010/02	A280	Auditor - Financial Services		0.000%		0.000%	2,899	22.153%		0.000%		0.000%		0.000%
0010	01	Assessor		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	04	Treasurer		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	05	Clerk	4,860	11.703%		0.000%		0.000%		0.000%		0.000%	4,318	6.805%
0010	07	District Court		0.000%	8,409	35.209%		0.000%		0.000%		0.000%		0.000%
0010	06	Superior Court	16,076	38.711%		0.000%		0.000%		0.000%		0.000%	9,343	14.724%
0010	24	Public Defense		0.000%		0.000%		0.000%		0.000%	11,200	50.083%		0.000%
0010	08	Juvenile Probation		0.000%		0.000%		0.000%		0.000%		0.000%	47,859	75.421%
0010	09	Prosecuting Attorney	5,451	13.126%		0.000%		0.000%		0.000%	11,163	49.917%	1,936	3.051%
0010	10	Sheriff		0.000%	11,342	47.490%		0.000%		0.000%		0.000%		0.000%
0010	11	Corrections		0.000%	4,132	17.301%		0.000%		0.000%		0.000%		0.000%
0010	12	Coroner		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	27	WSU Extension		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	29	Emergency Management		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	36	Planning		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	37	Pre-Trial Services	400	0.963%		0.000%		0.000%		0.000%		0.000%		0.000%
0010	90	State Examiner		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1010	04	Treasurer's M & O		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1020	05	Family Court - Clerk		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1030	27	Fair		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1040	06	Law Library	677	1.630%		0.000%		0.000%		0.000%		0.000%		0.000%
1050	02	Auditor - M & O		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1080	06	Family Court - Superior Court		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1090	02	Auditor - Election Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1110	09	Victim Advocate Program		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1120	04	Investment Administration		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1140	29	Emergency Management Council		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1160	01	REET Technology - Assessor		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1160	04	REET Technology		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1170	03	Trial Court Improvement		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1180	40	Treatment Sales Tax		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage								Building Usage		Building Usage	
Fund No	Agy No	Fund/Agency Name	Building 2		Building 3		Building 4		Health Serv		Building 5 & 6		Juvenile-Family Crt	
			Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%
1190	34	County Roads		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1190	34	Parks		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1200	40	Veterans		0.000%		0.000%		0.000%	253	1.356%		0.000%		0.000%
1280/90	29	Medic One & Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1350	34	Noxious Weed		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1360	04	Tax Refunds		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1380	03	Conservation Futures		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1400	41	Housing & Community Renewal		0.000%		0.000%		0.000%	530	2.841%		0.000%		0.000%
1440	10	Sheriff's Special Programs		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1450	11	Prisoner's Concession		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1470	09	Interlocal Drug Enforcement		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1470	10	Interlocal Drug Enforcement		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1490	40	PHSS Technology		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1500	40	Public Health		0.000%		0.000%		0.000%	17,870	95.802%		0.000%		0.000%
1500	41	Social Services		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1550	02	Communications - 911 Excise Tax		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1600	34	Transportation Benefits-District		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1610	02	Election Stabilization Fund		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1620	03	Public, Educational & Govt Access		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1720	34	Long Lake - LMD		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1740	34	Lake Lawrence - LMD		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1780	27	WRIA Water & Waste		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1900	09	Anti-Profitteering		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1910	05	Clerk's Collection		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1920	03	Tourism Promotion Area		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
1930	03	Historic Preservation		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2240	03/04	G.O. Bonds 2007		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2250	03/04	G.O. Bonds 2009		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2260	03/04	GO Bonds 2010		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2270	03/04	GO Bonds 2015		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2280	04	Rid # 2		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2290	03/04	GO Bonds 2016		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
2300	03/04	Corrections Flex Unit		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
3080	03	Jail Capital Projects		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
3160	03	Real Estate Excise Tax		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage								Building Usage		Building Usage	
Fund No	Agy No	Fund/Agency Name	Building 2		Building 3		Building 4		Health Serv		Building 5 & 6		Juvenile-Family Crt	
			Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%
3170	03	2010 Debt Holding		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
3190	34	Transportation Impact Fees		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
3200	34	Parks Impact Fees		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
3210	03	Real Estate Excise Tax 2		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4040	34	Solid Waste - Res. For Closure		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4050	34	Solid Waste Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4060	27	Storm & Surface Water Utility		0.000%		0.000%	4,020	30.720%		0.000%		0.000%		0.000%
4060	34	Storm & Surface Water Utility		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4070	34	Storm & Surface Water Capital		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4124	27	Land Use & Permitting		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4200	34	Boston Harbor Water/Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4210	34	Boston Harbor Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4340	34	Grand Mound Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4350	34	Grand Mound Water		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4380	04	Olympic View Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4410	34	Olympic View Sewer		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4420	34	Tamoshan Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4440	34	Grand Mound Wastewater		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4450	34	Grand Mound Water Cap		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4480	04/34	Grand Mound Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
4510	04/40	Community Loan Repayment #1		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5030	22	Unemployment Compensation		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5050	22	Insurance Risk		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5060	22	Benefits Administration		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5210	25	Central Services/Facilities		0.000%		0.000%	1,250	9.552%		0.000%		0.000%		0.000%
5250	38	Information Technology		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5220	25	Central Services Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5230	25	CS Facilities Engineering		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5240	25	System Reserve		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5410	25/04	E.R.&R. Maintenance		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
5420	25	E.R.&R. Replacement		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6331		Forest Excise		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6334		Treasurer's Trust		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6336		Performance Bonds		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6338-9,A-D		State Agencies		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Building Usage								Building Usage		Building Usage	
Fund No	Agy No	Fund/Agency Name	Building 2		Building 3		Building 4		Health Serv		Building 5 & 6		Juvenile-Family Crt	
			Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%	Sq Ft	%
6350-54		Drainage Districts		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6410-11		Cemetery Districts		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6420-29,F-P		PUD #1		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6431		Tanglewilde Parks		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6440-49,A-J		Housing Authority		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6450		Intercity Transit		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6460-64		Timberland Regional Library		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6471		ORCAA		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6480		Conservation District		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6490		Thurston Regional Planning		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6500-06		ESD #113		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6500-6620		School Districts		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6630-6777		Fire Districts		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6780,67A		West Thurston Fire		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
67B		SE Thurston Regional Fire		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6802-07		Port of Olympia		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6810-70		Cities & Towns		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6910-11		CapCom		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6920		Visitor & Convention's Bureau		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6930		Olympia Metropolitan Park District		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6940		Dispute Resolution Center		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6950		Area Agency On Aging		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6960		Thurston Mason BHO		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6970		Wash State Trans Insur Pool		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6980		LOTT		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
Total			41,528	100.000%	23,883	100.000%	13,086	100.000%	18,653	100.000%	22,363	100.000%	63,456	100.000%

Allocation Factors			Cash Rec Trans		Expenditures		Expenditures		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name			County		Outside Agencies		% Of Actual Effort		% Of Expected Effort	
			Trans	%	\$	%	\$	%	Units	Alloc	Units	Alloc
0010	23	Non-Departmental	40	0.172%	\$ 2,603,728	1.086%	\$ 2,603,728	1.083%	47	0.470%	37	0.370%
0010	03	Commissioners	4	0.017%	\$ 2,402,992	1.002%	\$ 2,402,992	0.999%	43	0.430%	34	0.340%
0010	22	Human Resources	1	0.004%	\$ 1,786,547	0.745%	\$ 1,786,547	0.743%	32	0.320%	25	0.250%
0010/02	A200	Auditor	1,586	4.573%	\$ 4,016,476	1.675%	\$ 4,016,476	1.670%	72	0.720%	57	0.570%
0010/02	A280	Auditor - Financial Services		2.228%	\$ 2,010,628	0.838%	\$ 2,010,628	0.836%	36	0.360%	28	0.280%
0010	01	Assessor	1	0.004%	\$ 4,170,389	1.739%	\$ 4,170,389	1.734%	75	0.750%	59	0.590%
0010	04	Treasurer		0.000%	\$ 1,222,633	0.510%	\$ 1,222,633	0.508%	22	0.220%	17	0.170%
0010	05	Clerk	344	1.475%	\$ 3,600,569	1.501%	\$ 3,600,569	1.497%	65	0.650%	51	0.510%
0010	07	District Court	53	0.227%	\$ 3,806,145	1.587%	\$ 3,806,145	1.583%	68	0.680%	54	0.540%
0010	06	Superior Court	99	0.425%	\$ 5,984,738	2.495%	\$ 5,984,738	2.489%	107	1.070%	85	0.850%
0010	24	Public Defense	57	0.244%	\$ 6,818,860	2.843%	\$ 6,818,860	2.836%	122	1.220%	97	0.970%
0010	08	Juvenile Probation	197	0.845%	\$ 7,290,982	3.040%	\$ 7,290,982	3.032%	131	1.310%	103	1.030%
0010	09	Prosecuting Attorney	107	0.459%	\$ 9,521,326	3.970%	\$ 9,521,326	3.960%	171	1.710%	135	1.350%
0010	10	Sheriff	623	2.672%	\$ 18,844,186	7.857%	\$ 18,844,186	7.837%	338	3.380%	267	2.670%
0010	11	Corrections	796	3.414%	\$ 21,097,278	8.797%	\$ 21,097,278	8.774%	378	3.780%	299	2.990%
0010	12	Coroner	25	0.107%	\$ 1,204,557	0.502%	\$ 1,204,557	0.501%	22	0.220%	17	0.170%
0010	27	WSU Extension	9	0.039%	\$ 477,147	0.199%	\$ 477,147	0.198%	9	0.090%	7	0.070%
0010	29	Emergency Management	49	0.210%	\$ 1,522,960	0.635%	\$ 1,522,960	0.633%	27	0.270%	22	0.220%
0010	36	Planning	45	0.193%	\$ 1,792,137	0.747%	\$ 1,792,137	0.745%	32	0.320%	25	0.250%
0010	37	Pre-Trial Services	1	0.004%	\$ 568,777	0.237%	\$ 568,777	0.237%	10	0.100%	8	0.080%
0010	90	State Examiner		0.000%	\$ 127,458	0.053%	\$ 127,458	0.053%	2	0.020%	2	0.020%
1010	04	Treasurer's M & O		0.000%	\$ 245,667	0.102%	\$ 245,667	0.102%		0.000%		0.000%
1020	05	Family Court - Clerk	68	0.292%	\$ 211,078	0.088%	\$ 211,078	0.088%		0.000%		0.000%
1030	27	Fair	385	1.651%	\$ 540,682	0.225%	\$ 540,682	0.225%		0.000%		0.000%
1040	06	Law Library	23	0.099%	\$ 44,816	0.019%	\$ 44,816	0.019%		0.000%		0.000%
1050	02	Auditor - M & O	559	2.397%	\$ 143,595	0.060%	\$ 143,595	0.060%		0.000%		0.000%
1080	06	Family Court - Superior Court	263	1.128%	\$ 45,131	0.019%	\$ 45,131	0.019%		0.000%		0.000%
1090	02	Auditor - Election Reserve		0.000%	\$ 36,790	0.015%	\$ 36,790	0.015%		0.000%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%	\$ 302,590	0.126%	\$ 302,590	0.126%		0.000%		0.000%
1110	09	Victim Advocate Program	62	0.266%	\$ 603,256	0.252%	\$ 603,256	0.251%		0.000%		0.000%
1120	04	Investment Administration		0.000%	\$ 339,951	0.142%	\$ 339,951	0.141%		0.000%		0.000%
1140	29	Emergency Management Council	14	0.060%	\$ 21,714	0.009%	\$ 21,714	0.009%		0.000%		0.000%
1160	01	REET Technology - Assessor		0.000%	\$ 68,802	0.029%	\$ 68,802	0.029%		0.000%		0.000%
1160	04	REET Technology		0.000%	\$ 7,563	0.003%	\$ 7,563	0.003%		0.000%		0.000%
1170	03	Trial Court Improvement	4	0.017%	\$ 46,334	0.019%	\$ 46,334	0.019%		0.000%		0.000%
1180	40	Treatment Sales Tax		0.000%	\$ 2,180,243	0.909%	\$ 2,180,243	0.907%		0.000%		0.000%

Allocation Factors			Cash Rec Trans		Expenditures		Expenditures		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name			County		Outside Agencies		% Of Actual Effort		% Of Expected Effort	
			Trans	%	\$	%	\$	%	Units	Alloc	Units	Alloc
1190	34	County Roads	895	3.838%	\$ 25,444,007	10.609%	\$ 25,444,007	10.582%	874	8.741%	914	9.140%
1190	34	Parks	186	0.798%	\$ 1,090,461	0.455%	\$ 1,090,461	0.453%		0.000%		0.000%
1200	40	Veterans	1	0.004%	\$ 191,028	0.080%	\$ 191,028	0.079%		0.000%		0.000%
1280/90	29	Medic One & Reserve	25	0.107%	\$ 7,187,723	2.997%	\$ 7,187,723	2.989%		0.000%		0.000%
1300	03	Stadium/Convention/Art Center		0.000%	\$ 17,316	0.007%	\$ 17,316	0.007%		0.000%		0.000%
1350	34	Noxious Weed	9	0.039%	\$ 539,292	0.225%	\$ 539,292	0.224%		0.000%		0.000%
1360	04	Tax Refunds		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
1380	03	Conservation Futures	2	0.009%	\$ 94,287	0.039%	\$ 94,287	0.039%		0.000%		0.000%
1400	41	Housing & Community Renewal	1,197	5.134%	\$ 6,393,155	2.666%	\$ 6,393,155	2.659%		0.000%		0.000%
1440	10	Sheriff's Special Programs		0.000%	\$ 83,742	0.035%	\$ 83,742	0.035%		0.000%		0.000%
1450	11	Prisoner's Concession	233	0.999%	\$ 243,983	0.102%	\$ 243,983	0.101%		0.000%		0.000%
1470	09	Interlocal Drug Enforcement		0.000%	\$ 43,337	0.018%	\$ 43,337	0.018%		0.000%		0.000%
1470	10	Interlocal Drug Enforcement	9	0.039%	\$ 57,906	0.024%	\$ 57,906	0.024%		0.000%		0.000%
1490	40	PHSS Technology		0.000%	\$ 31,862	0.013%	\$ 31,862	0.013%		0.000%		0.000%
1500	40	Public Health	3,483	14.937%	\$ 10,134,052	4.226%	\$ 10,134,052	4.214%	1,364	13.641%	1,428	14.280%
1500	41	Social Services	176	0.755%	\$ 6,322,225	2.636%	\$ 6,322,225	2.629%		0.000%		0.000%
1550	02	Communications - 911 Excise Tax		0.000%	\$ 8,668,252	3.614%	\$ 8,668,252	3.605%		0.000%		0.000%
1600	34	Transportation Benefits-District		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
1610	02	Election Stabilization Fund		0.000%	\$ 19	0.000%	\$ 19	0.000%		0.000%		0.000%
1620	03	Public, Educational & Govt Access	8	0.034%	\$ 302,206	0.126%	\$ 302,206	0.126%		0.000%		0.000%
1720	34	Long Lake - LMD	1	0.004%	\$ 94,395	0.039%	\$ 94,395	0.039%		0.000%		0.000%
1740	34	Lake Lawrence - LMD		0.000%	\$ 53,513	0.022%	\$ 53,513	0.022%		0.000%		0.000%
1780	27	WRIA Water & Waste		0.000%	\$ 6,836	0.003%	\$ 6,836	0.003%		0.000%		0.000%
1900	09	Anti-Profiteering	1	0.004%	\$ 264	0.000%	\$ 264	0.000%		0.000%		0.000%
1910	05	Clerk's Collection	33	0.142%	\$ 221,290	0.092%	\$ 221,290	0.092%		0.000%		0.000%
1920	03	Tourism Promotion Area		0.000%	\$ 904,159	0.377%	\$ 904,159	0.376%		0.000%		0.000%
1930	03	Historic Preservation	257	1.102%	\$ 40,128	0.017%	\$ 40,128	0.017%		0.000%		0.000%
2240	03/04	G.O. Bonds 2007		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
2250	03/04	G.O. Bonds 2009		0.000%	\$ 83,725	0.035%	\$ 83,725	0.035%		0.000%		0.000%
2260	03/04	GO Bonds 2010		0.000%	\$ 101,620	0.042%	\$ 101,620	0.042%		0.000%		0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
2270	03/04	GO Bonds 2015		0.000%	\$ 46,893	0.020%	\$ 46,893	0.020%		0.000%		0.000%
2280	04	Rid # 2		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
2290	03/04	GO Bonds 2016		0.000%	\$ 75,380	0.031%	\$ 75,380	0.031%		0.000%		0.000%
2300	03/04	Corrections Flex Unit		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress	92	0.395%	\$ 9,011,421	3.757%	\$ 9,011,421	3.748%	492	4.920%	514	5.140%
3080	03	Jail Capital Projects		0.000%	\$ 206,367	0.086%	\$ 206,367	0.086%		0.000%		0.000%
3160	03	Real Estate Excise Tax		0.000%	\$ 876,091	0.365%	\$ 876,091	0.364%		0.000%		0.000%

Allocation Factors			Cash Rec Trans		Expenditures		Expenditures		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name			County		Outside Agencies		% Of Actual Effort		% Of Expected Effort	
			Trans	%	\$	%	\$	%	Units	Alloc	Units	Alloc
3170	03	2010 Debt Holding		0.000%	\$ 1,076	0.000%	\$ 1,076	0.000%		0.000%		0.000%
3190	34	Transportation Impact Fees	312	1.338%	\$ 13,969	0.006%	\$ 13,969	0.006%		0.000%		0.000%
3200	34	Parks Impact Fees	208	0.892%	\$ 1,890	0.001%	\$ 1,890	0.001%		0.000%		0.000%
3210	03	Real Estate Excise Tax 2		0.000%	\$ 258,312	0.108%	\$ 258,312	0.107%		0.000%		0.000%
4030	34	Solid Waste - M & O	1,918	8.226%	\$ 21,302,896	8.883%	\$ 21,302,896	8.859%	1,365	13.651%	1,429	14.290%
4040	34	Solid Waste - Res. For Closure		0.000%	\$ 471,680	0.197%	\$ 471,680	0.196%		0.000%		0.000%
4050	34	Solid Waste Reserve		0.000%	\$ 75	0.000%	\$ 75	0.000%		0.000%		0.000%
4060	27	Storm & Surface Water Utility	25	0.107%	\$ 1,053,058	0.439%	\$ 1,053,058	0.438%		0.000%		0.000%
4060	34	Storm & Surface Water Utility	0	0.000%	\$ 3,338,359	1.392%	\$ 3,338,359	1.388%	1,365	13.651%	1,429	14.290%
4070	34	Storm & Surface Water Capital		0.000%	\$ 222,308	0.093%	\$ 222,308	0.092%		0.000%		0.000%
4124	27	Land Use & Permitting	2,727	11.695%	\$ 4,529,368	1.889%	\$ 4,529,368	1.884%	1,365	13.651%	1,429	14.290%
4200	34	Boston Harbor Water/Wastewater	1,281	5.494%	\$ 444,525	0.185%	\$ 444,525	0.185%	42	0.420%		0.000%
4210	34	Boston Harbor Reserve		0.000%	\$ 41,865	0.017%	\$ 41,865	0.017%		0.000%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer	378	1.621%	\$ 128,433	0.054%	\$ 128,433	0.053%	12	0.120%		0.000%
4340	34	Grand Mound Wastewater	1,173	5.031%	\$ 796,504	0.332%	\$ 796,504	0.331%	831	8.311%	914	9.140%
4350	34	Grand Mound Water	1,226	5.258%	\$ 412,581	0.172%	\$ 412,581	0.172%	467	4.670%	514	5.140%
4380	04	Olympic View Debt Service		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer	338	1.450%	\$ 90,237	0.038%	\$ 90,237	0.038%	9	0.090%		0.000%
4410	34	Olympic View Sewer	13	0.056%	\$ 41,800	0.017%	\$ 41,800	0.017%	4	0.040%		0.000%
4420	34	Tamoshan Reserve		0.000%	\$ 2,885	0.001%	\$ 2,885	0.001%		0.000%		0.000%
4440	34	Grand Mound Wastewater		0.000%	\$ 61,801	0.026%	\$ 61,801	0.026%		0.000%		0.000%
4450	34	Grand Mound Water Cap		0.000%	\$ 31,428	0.013%	\$ 31,428	0.013%		0.000%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
4480	04/34	Grand Mound Debt Service		0.000%	\$ 4,167	0.002%	\$ 4,167	0.002%		0.000%		0.000%
4510	04/40	Community Loan Repayment #1	5	0.021%	\$ 1,825	0.001%	\$ 1,825	0.001%		0.000%		0.000%
5030	22	Unemployment Compensation		0.000%	\$ 321,089	0.134%	\$ 321,089	0.134%		0.000%		0.000%
5050	22	Insurance Risk	32	0.137%	\$ 2,324,661	0.969%	\$ 2,324,661	0.967%		0.000%		0.000%
5060	22	Benefits Administration		0.000%	\$ 328,981	0.137%	\$ 328,981	0.137%		0.000%		0.000%
5210	25	Central Services/Facilities	104	0.446%	\$ 8,498,951	3.544%	\$ 8,498,951	3.534%		0.000%		0.000%
5250	38	Information Technology	130	0.558%	\$ 4,446,554	1.854%	\$ 4,446,554	1.849%		0.000%		0.000%
5220	25	Central Services Reserve	23	0.099%	\$ 1,638,269	0.683%	\$ 1,638,269	0.681%		0.000%		0.000%
5230	25	CS Facilities Engineering		0.000%	\$ 344,630	0.144%	\$ 344,630	0.143%		0.000%		0.000%
5240	25	System Reserve		0.000%	\$ 211,414	0.088%	\$ 211,414	0.088%		0.000%		0.000%
5410	25/04	E.R.&R. Maintenance	167	0.716%	\$ 4,108,540	1.713%	\$ 4,108,540	1.709%		0.000%		0.000%
5420	25	E.R.&R. Replacement	57	0.244%	\$ 77,121	0.032%	\$ 77,121	0.032%		0.000%		0.000%
6331		Forest Excise		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
6334		Treasurer's Trust		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
6336		Performance Bonds	2	0.007%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%
6338-9,A-D		State Agencies	831	3.564%	\$ -	0.000%	\$ -	0.000%		0.000%		0.000%

Allocation Factors			Cash Rec Trans		Expenditures		Expenditures		Planning		Regional Planning	
Fund No	Agy No	Fund/Agency Name	Trans	%	County		Outside Agencies		% Of Actual Effort		% Of Expected Effort	
					\$	%	\$	%	Units	Alloc	Units	Alloc
6350-54		Drainage Districts		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6410-11		Cemetery Districts		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6420-29,F-P		PUD #1		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6431		Tanglewilde Parks		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6440-49,A-J		Housing Authority		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6450		Intercity Transit		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6460-64		Timberland Regional Library		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6471		ORCAA	51	0.220%	-	0.000%	\$ 89,281	0.037%		0.000%		0.000%
6480		Conservation District		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6490		Thurston Regional Planning	57	0.242%	-	0.000%	\$ 159,263	0.066%		0.000%		0.000%
6500-06		ESD #113		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6500-6620		School Districts	22	0.093%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6630-6777		Fire Districts		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6780,67A		West Thurston Fire		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
67B		SE Thurston Regional Fire		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6802-07		Port of Olympia		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6810-70		Cities & Towns	33	0.141%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6910-11		CapCom		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6920		Visitor & Convention's Bureau		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6930		Olympia Metropolitan Park District		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6940		Dispute Resolution Center	17	0.075%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6950		Area Agency On Aging	36	0.154%	-	0.000%	\$ 381,679	0.159%		0.000%		0.000%
6960		Thurston Mason BHO	129	0.553%	-	0.000%	\$ (79)	0.000%		0.000%		0.000%
6970		Wash State Trans Insur Pool		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
6980		LOTT		0.000%	-	0.000%	\$ -	0.000%		0.000%		0.000%
Total			23,317	100.000%	\$ 239,826,912	100.000%	\$ 240,457,056	100.000%	9,999	100.000%	10,000	100.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Assets		Fixed Asset Transactions			
Fund No	Agy No	Fund/Agency Name	Infra-Structure - NBV		Depreciated Cost		Transactions		Asset		Asset	
			\$	%	\$	%	Units	%	#	%	Book Value	%
0010	23	Non-Departmental		0.000%	\$ 10,894	0.482%	3	0.022%		0.000%		0.000%
0010	03	Commissioners		0.000%	2,595	0.115%	4	0.030%	2.0	0.090%	9,513	0.002%
0010	22	Human Resources		0.000%	4,401	0.195%	8	0.060%	2.0	0.090%	9,028	0.002%
0010/02	A200	Auditor		0.000%	49,866	2.205%	105	0.781%	22.0	0.994%	14,801	0.003%
0010/02	A280	Auditor - Financial Services		0.000%	4,103	0.181%	29	0.216%	5.0	0.226%	32,314	0.006%
0010	01	Assessor		0.000%	3,113	0.138%	21	0.156%	3.0	0.136%	4,912	0.001%
0010	04	Treasurer		0.000%		0.000%	1	0.007%	3.0	0.136%		0.000%
0010	05	Clerk		0.000%	13,575	0.600%	14	0.104%	6.0	0.271%	21,268	0.004%
0010	07	District Court		0.000%	1,841	0.081%	13	0.097%	2.0	0.090%	5,064	0.001%
0010	06	Superior Court		0.000%	8,894	0.393%	22	0.164%	12.0	0.542%	26,739	0.005%
0010	24	Public Defense		0.000%	7,929	0.351%	22	0.164%	4.0	0.181%	26,749	0.005%
0010	08	Juvenile Probation		0.000%	565,219	24.997%	65	0.484%	9.0	0.407%	11,836,758	2.329%
0010	09	Prosecuting Attorney		0.000%	116,529	5.153%	62	0.461%	12.0	0.542%	2,912,113	0.573%
0010	10	Sheriff		0.000%	54,806	2.424%	267	1.987%	41.0	1.852%	204,836	0.040%
0010	11	Corrections		0.000%	1,271,060	56.212%	127	0.945%	30.0	1.355%	39,301,810	7.734%
0010	12	Coroner		0.000%	41,953	1.855%	31	0.231%	5.0	0.226%	1,145,776	0.225%
0010	27	WSU Extension		0.000%	2,154	0.095%	35	0.260%	1.0	0.045%	11,017	0.002%
0010	29	Emergency Management	3,113,267	1.423%	102,259	4.522%	427	3.178%	9.0	0.407%	3,119,102	0.614%
0010	36	Planning		0.000%		0.000%	3	0.022%	1.0	0.045%		0.000%
0010	37	Pre-Trial Services		0.000%		0.000%		0.000%		0.000%		0.000%
0010	90	State Examiner		0.000%		0.000%		0.000%		0.000%		0.000%
1010	04	Treasurer's M & O	-	0.000%		0.000%	1	0.007%	1.0	0.045%		0.000%
1020	05	Family Court - Clerk		0.000%		0.000%		0.000%		0.000%		0.000%
1030	27	Fair	1,422,319	0.650%		0.000%	182	1.354%	68.0	3.071%	1,457,003	0.287%
1040	06	Law Library		0.000%		0.000%		0.000%		0.000%		0.000%
1050	02	Auditor - M & O		0.000%		0.000%	48	0.357%	4.0	0.181%	15,221	0.003%
1080	06	Family Court - Superior Court		0.000%		0.000%		0.000%		0.000%		0.000%
1090	02	Auditor - Election Reserve	39,424	0.018%		0.000%	15	0.112%	3.0	0.136%	86,982	0.017%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%		0.000%		0.000%		0.000%
1110	09	Victim Advocate Program		0.000%		0.000%		0.000%		0.000%		0.000%
1120	04	Investment Administration		0.000%		0.000%		0.000%		0.000%		0.000%
1140	29	Emergency Management Council		0.000%		0.000%		0.000%		0.000%		0.000%
1160	01	REET Technology - Assessor		0.000%		0.000%		0.000%		0.000%		0.000%
1160	04	REET Technology		0.000%		0.000%		0.000%		0.000%		0.000%
1170	03	Trial Court Improvement		0.000%		0.000%		0.000%		0.000%		0.000%
1180	40	Treatment Sales Tax		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Assets		Fixed Asset Transactions			
Fund No	Agy No	Fund/Agency Name	Infra-Structure - NBV		Depreciated Cost		Transactions		Asset			Asset
			\$	%	\$	%	Units	%	#	%	Book Value	%
1190	34	County Roads	117,144,871	53.535%		0.000%	953	7.092%	393.0	17.751%	336,972,521	66.311%
1190	34	Parks		0.000%		0.000%		0.000%		0.000%		0.000%
1200	40	Veterans		0.000%		0.000%		0.000%		0.000%		0.000%
1280/90	29	Medic One & Reserve		0.000%		0.000%	1,030	7.665%	78.0	3.523%	1,968,065	0.387%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%		0.000%		0.000%		0.000%
1350	34	Noxious Weed		0.000%		0.000%	68	0.506%	3.0	0.136%	6,639	0.001%
1360	04	Tax Refunds		0.000%		0.000%		0.000%		0.000%		0.000%
1380	03	Conservation Futures		0.000%		0.000%	54	0.402%	26.0	1.174%	2,227,815	0.438%
1400	41	Housing & Community Renewal		0.000%		0.000%		0.000%	19.0	0.858%	452,772	0.089%
1440	10	Sheriff's Special Programs		0.000%		0.000%	18	0.134%	10.0	0.452%	6,563	0.001%
1450	11	Prisoner's Concession		0.000%		0.000%		0.000%		0.000%		0.000%
1470	09	Interlocal Drug Enforcement		0.000%		0.000%		0.000%	4.0	0.181%	28,117	0.006%
1470	10	Interlocal Drug Enforcement		0.000%		0.000%	43	0.320%		0.000%		0.000%
1490	40	PHSS Technology		0.000%		0.000%		0.000%		0.000%		0.000%
1500	40	Public Health		0.000%		0.000%	45	0.335%	16.0	0.723%	3,094,558	0.609%
1500	41	Social Services		0.000%		0.000%		0.000%		0.000%		0.000%
1550	02	Communications - 911 Excise Tax		0.000%		0.000%		0.000%		0.000%		0.000%
1600	34	Transportation Benefits-District		0.000%		0.000%		0.000%		0.000%		0.000%
1610	02	Election Stabilization Fund		0.000%		0.000%		0.000%		0.000%		0.000%
1620	03	Public, Educational & Govt Access		0.000%		0.000%		0.000%		0.000%		0.000%
1720	34	Long Lake - LMD		0.000%		0.000%	68	0.506%		0.000%	516	0.000%
1740	34	Lake Lawrence - LMD		0.000%		0.000%	68	0.506%		0.000%	738	0.000%
1780	27	WRIA Water & Waste		0.000%		0.000%		0.000%		0.000%		0.000%
1900	09	Anti-Profitteering		0.000%		0.000%		0.000%		0.000%		0.000%
1910	05	Clerk's Collection		0.000%		0.000%		0.000%		0.000%		0.000%
1920	03	Tourism Promotion Area		0.000%		0.000%		0.000%		0.000%		0.000%
1930	03	Historic Preservation		0.000%		0.000%		0.000%		0.000%		0.000%
2240	03/04	G.O. Bonds 2007		0.000%		0.000%		0.000%		0.000%		0.000%
2250	03/04	G.O. Bonds 2009		0.000%		0.000%		0.000%		0.000%		0.000%
2260	03/04	GO Bonds 2010		0.000%		0.000%		0.000%		0.000%		0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund		0.000%		0.000%		0.000%		0.000%		0.000%
2270	03/04	GO Bonds 2015		0.000%		0.000%		0.000%		0.000%		0.000%
2280	04	Rid # 2		0.000%		0.000%		0.000%		0.000%		0.000%
2290	03/04	GO Bonds 2016		0.000%		0.000%		0.000%		0.000%		0.000%
2300	03/04	Corrections Flex Unit		0.000%		0.000%		0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%		0.000%	6	0.045%	1.0	0.045%	32,935,628	6.481%
3080	03	Jail Capital Projects		0.000%		0.000%	10	0.074%	2.0	0.090%	345,067	0.068%
3160	03	Real Estate Excise Tax		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Assets		Fixed Asset Transactions			
Fund No	Agy No	Fund/Agency Name	Infra-Structure - NBV		Depreciated Cost		Transactions		Asset			Asset
			\$	%	\$	%	Units	%	#	%	Book Value	%
3170	03	2010 Debt Holding		0.000%		0.000%		0.000%		0.000%		0.000%
3190	34	Transportation Impact Fees		0.000%		0.000%		0.000%		0.000%		0.000%
3200	34	Parks Impact Fees		0.000%		0.000%		0.000%		0.000%		0.000%
3210	03	Real Estate Excise Tax 2		0.000%		0.000%		0.000%		0.000%		0.000%
4030	34	Solid Waste - M & O	5,862,964	2.679%		0.000%	606	4.510%	138.0	6.233%	8,607,472	1.694%
4040	34	Solid Waste - Res. For Closure		0.000%		0.000%		0.000%		0.000%		0.000%
4050	34	Solid Waste Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
4060	27	Storm & Surface Water Utility		0.000%		0.000%		0.000%	11.0	0.497%	1,028,813	0.202%
4060	34	Storm & Surface Water Utility	5,758,848	2.632%		0.000%	227	1.689%	29.0	1.310%	5,091,427	1.002%
4070	34	Storm & Surface Water Capital		0.000%		0.000%	67	0.499%	7.0	0.316%	791,950	0.156%
4124	27	Land Use & Permitting		0.000%		0.000%	28	0.208%	5.0	0.226%	21,780	0.004%
4200	34	Boston Harbor Water/Wastewater	873,246	0.399%		0.000%	23	0.171%	8.0	0.361%	901,012	0.177%
4210	34	Boston Harbor Reserve		0.000%		0.000%	6	0.045%	1.0	0.045%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer	1,712,249	0.783%		0.000%	9	0.067%	3.0	0.136%	1,712,249	0.337%
4340	34	Grand Mound Wastewater	7,905,582	3.613%		0.000%	21	0.156%	16.0	0.723%	8,068,858	1.588%
4350	34	Grand Mound Water	4,069,115	1.860%		0.000%	36	0.268%	11.0	0.497%	4,630,160	0.911%
4380	04	Olympic View Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer	266,100	0.122%		0.000%	10	0.074%	7.0	0.316%	245,009	0.048%
4410	34	Olympic View Sewer	-	0.000%		0.000%	3	0.022%	3.0	0.136%		0.000%
4420	34	Tamoshan Reserve		0.000%		0.000%	3	0.022%	2.0	0.090%	27,789	0.005%
4440	34	Grand Mound Wastewater		0.000%		0.000%		0.000%	2.0	0.090%	8,290	0.002%
4450	34	Grand Mound Water Cap		0.000%		0.000%	24	0.179%	3.0	0.136%	762,002	0.150%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%		0.000%		0.000%		0.000%
4480	04/34	Grand Mound Debt Service		0.000%		0.000%		0.000%		0.000%		0.000%
4510	04/40	Community Loan Repayment #1		0.000%		0.000%		0.000%		0.000%		0.000%
5030	22	Unemployment Compensation		0.000%		0.000%		0.000%		0.000%		0.000%
5050	22	Insurance Risk		0.000%		0.000%		0.000%		0.000%		0.000%
5060	22	Benefits Administration		0.000%		0.000%		0.000%		0.000%		0.000%
5210	25	Central Services/Facilities	69,331,938	31.685%		0.000%	521	3.877%	275.0	12.421%	3,863,780	0.760%
5250	38	Information Technology		0.000%		0.000%		0.000%		0.000%		0.000%
5220	25	Central Services Reserve		0.000%		0.000%	1,652	12.293%	189.0	8.537%	16,713,980	3.289%
5230	25	CS Facilities Engineering		0.000%		0.000%		0.000%		0.000%		0.000%
5240	25	System Reserve		0.000%		0.000%		0.000%		0.000%		0.000%
5410	25/04	E.R.&R. Maintenance	1,317,385	0.602%		0.000%	502	3.736%	4.0	0.181%	2,169,713	0.427%
5420	25	E.R.&R. Replacement		0.000%		0.000%	5,832	43.399%	703.0	31.752%	15,248,181	3.001%
6331		Forest Excise		0.000%		0.000%		0.000%		0.000%		0.000%
6334		Treasurer's Trust		0.000%		0.000%		0.000%		0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%		0.000%		0.000%		0.000%		0.000%
6336		Performance Bonds		0.000%		0.000%		0.000%		0.000%		0.000%
6338-9,A-D		State Agencies		0.000%		0.000%		0.000%		0.000%		0.000%

Allocation Factors			Emergency Services		Equip Usage - GF		Fixed Assets		Fixed Asset Transactions			
Fund No	Agy No	Fund/Agency Name	Infra-Structure - NBV		Depreciated Cost		Transactions		Asset		Asset	
			\$	%	\$	%	Units	%	#	%	Book Value	%
6350-54		Drainage Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6410-11		Cemetery Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6420-29,F-P		PUD #1		0.000%		0.000%		0.000%		0.000%		0.000%
6431		Tanglewilde Parks		0.000%		0.000%		0.000%		0.000%		0.000%
6440-49,A-J		Housing Authority		0.000%		0.000%		0.000%		0.000%		0.000%
6450		Intercity Transit		0.000%		0.000%		0.000%		0.000%		0.000%
6460-64		Timberland Regional Library		0.000%		0.000%		0.000%		0.000%		0.000%
6471		ORCAA		0.000%		0.000%		0.000%		0.000%		0.000%
6480		Conservation District		0.000%		0.000%		0.000%		0.000%		0.000%
6490		Thurston Regional Planning		0.000%		0.000%		0.000%		0.000%		0.000%
6500-06		ESD #113		0.000%		0.000%		0.000%		0.000%		0.000%
6500-6620		School Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6630-6777		Fire Districts		0.000%		0.000%		0.000%		0.000%		0.000%
6780,67A		West Thurston Fire		0.000%		0.000%		0.000%		0.000%		0.000%
67B		SE Thurston Regional Fire		0.000%		0.000%		0.000%		0.000%		0.000%
6802-07		Port of Olympia		0.000%		0.000%		0.000%		0.000%		0.000%
6810-70		Cities & Towns		0.000%		0.000%		0.000%		0.000%		0.000%
6910-11		CapCom		0.000%		0.000%		0.000%		0.000%		0.000%
6920		Visitor & Convention's Bureau		0.000%		0.000%		0.000%		0.000%		0.000%
6930		Olympia Metropolitan Park District		0.000%		0.000%		0.000%		0.000%		0.000%
6940		Dispute Resolution Center		0.000%		0.000%		0.000%		0.000%		0.000%
6950		Area Agency On Aging		0.000%		0.000%		0.000%		0.000%		0.000%
6960		Thurston Mason BHO		0.000%		0.000%		0.000%		0.000%		0.000%
6970		Wash State Trans Insur Pool		0.000%		0.000%		0.000%		0.000%		0.000%
6980		LOTT		0.000%		0.000%		0.000%		0.000%		0.000%
Total			\$ 218,817,308	100.000%	\$ 2,261,191	100.000%	13,438	100.000%	2,214.0	100.000%	\$ 508,172,470	100.000%

Allocation Factors			Combined %	Financial Services Fund Specific		Grant Expend		Legal Service Hours		Payroll	
Fund No	Agy No	Fund/Agency Name		Units	%	\$	%	Hours	%	\$	%
0010	23	Non-Departmental	0.007%	1	100.000%		0.000%		0.000%	\$ 121,981	0.106%
0010	03	Commissioners	0.041%		0.000%		0.000%	1,697.75	15.888%	\$ 2,092,514	1.815%
0010	22	Human Resources	0.051%		0.000%		0.000%	513.95	4.810%	\$ 1,390,671	1.206%
0010/02	A200	Auditor	0.593%		0.000%	68,604	0.304%	578.50	5.414%	\$ 2,466,916	2.140%
0010/02	A280	Auditor - Financial Services	0.149%		0.000%		0.000%	10.00	0.094%	\$ 1,564,602	1.357%
0010	01	Assessor	0.098%		0.000%		0.000%	242.75	2.272%	\$ 3,131,478	2.716%
0010	04	Treasurer	0.048%		0.000%		0.000%	118.25	1.107%	\$ 880,979	0.764%
0010	05	Clerk	0.126%		0.000%	289,344	1.284%	76.75	0.718%	\$ 3,016,477	2.616%
0010	07	District Court	0.063%		0.000%	5,895	0.026%	50.50	0.473%	\$ 3,129,536	2.714%
0010	06	Superior Court	0.237%		0.000%	253,790	1.126%	378.25	3.540%	\$ 4,009,653	3.478%
0010	24	Public Defense	0.117%		0.000%		0.000%	180.25	1.687%	\$ 3,926,635	3.406%
0010	08	Juvenile Probation	1.073%		0.000%	1,157,548	5.136%	166.50	1.558%	\$ 5,835,301	5.061%
0010	09	Prosecuting Attorney	0.525%		0.000%	1,223,297	5.428%	692.50	6.481%	\$ 7,869,112	6.825%
0010	10	Sheriff	1.293%		0.000%	51,276	0.228%	817.50	7.650%	\$ 14,461,475	12.543%
0010	11	Corrections	3.345%		0.000%		0.000%	662.50	6.200%	\$ 14,930,945	12.950%
0010	12	Coroner	0.227%		0.000%		0.000%	41.50	0.388%	\$ 730,171	0.633%
0010	27	WSU Extension	0.103%		0.000%		0.000%	13.00	0.122%	\$ 180,957	0.157%
0010	29	Emergency Management	1.399%		0.000%	531,875	2.360%	110.70	1.036%	\$ 783,710	0.680%
0010	36	Planning	0.022%		0.000%	389,437	1.728%		0.000%	\$ 1,357,253	1.177%
0010	37	Pre-Trial Services	0.000%		0.000%		0.000%	67.95	0.636%	\$ 482,177	0.418%
0010	90	State Examiner	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1010	04	Treasurer's M & O	0.018%		0.000%		0.000%		0.000%	\$ 144,528	0.125%
1020	05	Family Court - Clerk	0.000%		0.000%		0.000%		0.000%	\$ 201,262	0.175%
1030	27	Fair	1.571%		0.000%		0.000%	21.25	0.199%	\$ 222,333	0.193%
1040	06	Law Library	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1050	02	Auditor - M & O	0.180%		0.000%		0.000%		0.000%	\$ 25,439	0.022%
1080	06	Family Court - Superior Court	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1090	02	Auditor - Election Reserve	0.088%		0.000%		0.000%		0.000%	\$ -	0.000%
1100	03	Det. Fac. Sales Tax Hold.	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1110	09	Victim Advocate Program	0.000%		0.000%	394,060	1.749%		0.000%	\$ 569,215	0.494%
1120	04	Investment Administration	0.000%		0.000%		0.000%		0.000%	\$ 275,872	0.239%
1140	29	Emergency Management Council	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1160	01	REET Technology - Assessor	0.000%		0.000%		0.000%		0.000%	\$ 68,802	0.060%
1160	04	REET Technology	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1170	03	Trial Court Improvement	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1180	40	Treatment Sales Tax	0.000%		0.000%		0.000%	69.50	0.650%	\$ -	0.000%

Allocation Factors			Combined	Financial Services Fund Specific		Grant Expend		Legal Service Hours		Payroll	
Fund No	Agy No	Fund/Agency Name		Units	%	\$	%	Hours	%	\$	%
1190	34	County Roads	30.384%		0.000%	524,869	2.329%	1,072.50	10.037%	\$ 10,842,955	9.404%
1190	34	Parks	0.000%		0.000%		0.000%	30.00	0.281%	\$ 580,748	0.504%
1200	40	Veterans	0.000%		0.000%		0.000%	4.00	0.037%	\$ 96,246	0.083%
1280/90	29	Medic One & Reserve	3.858%		0.000%	11,650	0.052%	113.95	1.066%	\$ 1,197,801	1.039%
1300	03	Stadium/Convention/Art Center	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1350	34	Noxious Weed	0.214%		0.000%	71,190	0.316%		0.000%	\$ 350,274	0.304%
1360	04	Tax Refunds	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1380	03	Conservation Futures	0.672%		0.000%		0.000%		0.000%	\$ -	0.000%
1400	41	Housing & Community Renewal	0.316%		0.000%	4,236,310	18.798%	70.40	0.659%	\$ 331,836	0.288%
1440	10	Sheriff's Special Programs	0.196%		0.000%		0.000%		0.000%	\$ 73,499	0.064%
1450	11	Prisoner's Concession	0.000%		0.000%		0.000%		0.000%	\$ 17,982	0.016%
1470	09	Interlocal Drug Enforcement	0.062%		0.000%		0.000%		0.000%	\$ 43,337	0.038%
1470	10	Interlocal Drug Enforcement	0.107%		0.000%		0.000%		0.000%	\$ 34,374	0.030%
1490	40	PHSS Technology	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1500	40	Public Health	0.556%		0.000%	7,342,636	32.581%	461.55	4.319%	\$ 7,879,364	6.834%
1500	41	Social Services	0.000%		0.000%		0.000%	60.50	0.566%	\$ 429,939	0.373%
1550	02	Communications - 911 Excise Tax	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1600	34	Transportation Benefits-District	0.000%		0.000%		0.000%	7.00	0.066%	\$ -	0.000%
1610	02	Election Stabilization Fund	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1620	03	Public, Educational & Govt Access	0.000%		0.000%		0.000%	34.80	0.326%	\$ -	0.000%
1720	34	Long Lake - LMD	0.169%		0.000%		0.000%		0.000%	\$ 28,105	0.024%
1740	34	Lake Lawrence - LMD	0.169%		0.000%		0.000%		0.000%	\$ 20,187	0.018%
1780	27	WRIA Water & Waste	0.000%		0.000%		0.000%	30.00	0.281%	\$ 6,836	0.006%
1900	09	Anti-Profiteering	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1910	05	Clerk's Collection	0.000%		0.000%		0.000%		0.000%	\$ 206,145	0.179%
1920	03	Tourism Promotion Area	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
1930	03	Historic Preservation	0.000%		0.000%		0.000%	20.00	0.187%	\$ -	0.000%
2240	03/04	G.O. Bonds 2007	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2250	03/04	G.O. Bonds 2009	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2260	03/04	GO Bonds 2010	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2270	03/04	GO Bonds 2015	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2280	04	Rid # 2	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2290	03/04	GO Bonds 2016	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
2300	03/04	Corrections Flex Unit	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
3010	34	Roads Construction In Progress	2.190%		0.000%	5,853,390	25.973%	0.50	0.005%	\$ 1,608,947	1.395%
3080	03	Jail Capital Projects	0.078%		0.000%		0.000%		0.000%	\$ -	0.000%
3160	03	Real Estate Excise Tax	0.000%		0.000%		0.000%		0.000%	\$ 33,500	0.029%

Allocation Factors			Combined	Financial Services		Grant Expend		Legal Service Hours		Payroll	
Fund No	Agy No	Fund/Agency Name		Fund Specific				Hours	%	\$	%
				Units	%	\$	%				
3170	03	2010 Debt Holding	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
3190	34	Transportation Impact Fees	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
3200	34	Parks Impact Fees	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
3210	03	Real Estate Excise Tax 2	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
4030	34	Solid Waste - M & O	4.145%		0.000%	91,710	0.407%	3.25	0.030%	\$ 2,559,399	2.220%
4040	34	Solid Waste - Res. For Closure	0.000%		0.000%		0.000%		0.000%	\$ 172,127	0.149%
4050	34	Solid Waste Reserve	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
4060	27	Storm & Surface Water Utility	0.233%		0.000%	39,657	0.176%	78.50	0.735%	\$ 581,550	0.504%
4060	34	Storm & Surface Water Utility	1.334%		0.000%		0.000%		0.000%	\$ 1,682,280	1.459%
4070	34	Storm & Surface Water Capital	0.324%		0.000%		0.000%	20.00	0.187%	\$ 147,159	0.128%
4124	27	Land Use & Permitting	0.146%		0.000%		0.000%	1,800.00	16.845%	\$ 3,134,109	2.718%
4200	34	Boston Harbor Water/Wastewater	0.237%		0.000%		0.000%	9.00	0.084%	\$ 256,943	0.223%
4210	34	Boston Harbor Reserve	0.030%		0.000%		0.000%		0.000%	\$ 9,525	0.008%
4300	34	Tamoshan/Beverly Beach Sewer	0.180%		0.000%		0.000%		0.000%	\$ 53,947	0.047%
4340	34	Grand Mound Wastewater	0.822%		0.000%		0.000%	31.75	0.297%	\$ 305,595	0.265%
4350	34	Grand Mound Water	0.559%		0.000%		0.000%	25.25	0.236%	\$ 194,434	0.169%
4380	04	Olympic View Debt Service	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
4400	34	Tamoshan Water/Sewer	0.146%		0.000%		0.000%		0.000%	\$ 48,553	0.042%
4410	34	Olympic View Sewer	0.053%		0.000%		0.000%		0.000%	\$ 19,935	0.017%
4420	34	Tamoshan Reserve	0.039%		0.000%		0.000%		0.000%	\$ 1,168	0.001%
4440	34	Grand Mound Wastewater	0.031%		0.000%		0.000%		0.000%	\$ 2,536	0.002%
4450	34	Grand Mound Water Cap	0.155%		0.000%		0.000%		0.000%	\$ 1,203	0.001%
4460	04	Tamoshan Beverly Beach Debt	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
4480	04/34	Grand Mound Debt Service	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
4510	04/40	Community Loan Repayment #1	0.000%		0.000%		0.000%		0.000%	\$ -	0.000%
5030	22	Unemployment Compensation	0.000%		0.000%		0.000%		0.000%	\$ 174,962	0.152%
5050	22	Insurance Risk	0.000%		0.000%		0.000%	46.00	0.430%	\$ 365,392	0.317%
5060	22	Benefits Administration	0.000%		0.000%		0.000%	15.25	0.143%	\$ 293,317	0.254%
5210	25	Central Services/Facilities	5.686%		0.000%		0.000%	231.25	2.164%	\$ 3,517,590	3.051%
5250	38	Information Technology	0.000%		0.000%		0.000%		0.000%	\$ 2,378,221	2.063%
5220	25	Central Services Reserve	8.040%		0.000%		0.000%		0.000%	\$ 56,637	0.049%
5230	25	CS Facilities Engineering	0.000%		0.000%		0.000%		0.000%	\$ 319,418	0.277%
5240	25	System Reserve	0.000%		0.000%		0.000%		0.000%	\$ 152,903	0.133%
5410	25/04	E.R.&R. Maintenance	1.448%		0.000%		0.000%	10.50	0.098%	\$ 1,218,296	1.057%
5420	25	E.R.&R. Replacement	26.051%		0.000%		0.000%		0.000%	\$ -	0.000%
6331		Forest Excise	0.000%		0.000%		0.000%		0.000%	-	0.000%
6334		Treasurer's Trust	0.000%		0.000%		0.000%		0.000%	-	0.000%
6335		Taxes & Refunds Pending	0.000%		0.000%		0.000%		0.000%	-	0.000%
6336		Performance Bonds	0.000%		0.000%		0.000%		0.000%	-	0.000%
6338-9,A-D		State Agencies	0.000%		0.000%		0.000%		0.000%	-	0.000%

Allocation Factors				Financial Services							
Fund No	Agy No	Fund/Agency Name	Combined	Fund Specific		Grant Expend		Legal Service Hours		Payroll	
			%	Units	%	\$	%	Hours	%	\$	%
6350-54		Drainage Districts	0.000%		0.000%		0.000%		0.000%	-	0.000%
6410-11		Cemetery Districts	0.000%		0.000%		0.000%		0.000%	-	0.000%
6420-29,F-P		PUD #1	0.000%		0.000%		0.000%		0.000%	-	0.000%
6431		Tanglewilde Parks	0.000%		0.000%		0.000%		0.000%	-	0.000%
6440-49,A-J		Housing Authority	0.000%		0.000%		0.000%		0.000%	-	0.000%
6450		Intercity Transit	0.000%		0.000%		0.000%		0.000%	-	0.000%
6460-64		Timberland Regional Library	0.000%		0.000%		0.000%		0.000%	-	0.000%
6471		ORCAA	0.000%		0.000%		0.000%		0.000%	-	0.000%
6480		Conservation District	0.000%		0.000%		0.000%		0.000%	-	0.000%
6490		Thurston Regional Planning	0.000%		0.000%		0.000%		0.000%	-	0.000%
6500-06		ESD #113	0.000%		0.000%		0.000%		0.000%	-	0.000%
6500-6620		School Districts	0.000%		0.000%		0.000%		0.000%	-	0.000%
6630-6777		Fire Districts	0.000%		0.000%		0.000%		0.000%	-	0.000%
6780,67A		West Thurston Fire	0.000%		0.000%		0.000%		0.000%	-	0.000%
67B		SE Thurston Regional Fire	0.000%		0.000%		0.000%		0.000%	-	0.000%
6802-07		Port of Olympia	0.000%		0.000%		0.000%		0.000%	-	0.000%
6810-70		Cities & Towns	0.000%		0.000%		0.000%		0.000%	-	0.000%
6910-11		CapCom	0.000%		0.000%		0.000%		0.000%	-	0.000%
6920		Visitor & Convention's Bureau	0.000%		0.000%		0.000%		0.000%	-	0.000%
6930		Olympia Metropolitan Park District	0.000%		0.000%		0.000%		0.000%	-	0.000%
6940		Dispute Resolution Center	0.000%		0.000%		0.000%		0.000%	-	0.000%
6950		Area Agency On Aging	0.000%		0.000%		0.000%		0.000%	-	0.000%
6960		Thurston Mason BHO	0.000%		0.000%		0.000%		0.000%	-	0.000%
6970		Wash State Trans Insur Pool	0.000%		0.000%		0.000%		0.000%	-	0.000%
6980		LOTT	0.000%		0.000%		0.000%		0.000%	-	0.000%
Total			100.000%	1	100.000%	\$ 22,536,538	100.000%	10,685.80	100.000%	\$ 115,299,268	100.000%

Allocation Factors			Public Information		Rate & Cost Setting		Staff FTEs -			Staff FTEs -		Staff Accts	
Fund No	Agy No	Fund/Agency Name	Fund Specific				County			Outside Agencies			
			Units	%	Units	%	FTEs	\$ Per FTE	%	FTEs	%	FTEs	%
0010	23	Non-Departmental	100.00	100.000%		0.000%		-	0.000%	-	0.000%		0.000%
0010	03	Commissioners		0.000%		0.000%	17.25	121,305	1.549%	17.25	1.443%	0.45	1.135%
0010	22	Human Resources		0.000%		0.000%	12.39	112,241	1.113%	12.39	1.036%	0.25	0.631%
0010/02	A200	Auditor		0.000%		0.000%	25.00	98,677	2.245%	25.00	2.091%	0.45	1.135%
0010/02	A280	Auditor - Financial Services		0.000%		0.000%	15.00	104,307	1.347%	15.00	1.254%	0.25	0.631%
0010	01	Assessor		0.000%		0.000%	32.00	97,859	2.874%	32.00	2.676%	0.60	1.514%
0010	04	Treasurer		0.000%		0.000%	8.90	98,986	0.799%	8.90	0.744%	0.10	0.252%
0010	05	Clerk		0.000%	33.50	6.621%	33.50	90,044	3.009%	33.50	2.801%	2.50	6.307%
0010	07	District Court		0.000%	32.25	6.374%	32.25	97,040	2.896%	32.25	2.697%	1.50	3.784%
0010	06	Superior Court		0.000%	40.80	8.063%	40.80	98,276	3.664%	40.80	3.412%	0.90	2.270%
0010	24	Public Defense		0.000%	37.00	7.312%	37.00	106,125	3.323%	37.00	3.094%	1.40	3.532%
0010	08	Juvenile Probation		0.000%	58.00	11.462%	58.00	100,609	5.209%	58.00	4.850%	1.45	3.658%
0010	09	Prosecuting Attorney		0.000%	65.21	12.887%	65.21	120,673	5.856%	65.21	5.453%	0.70	1.766%
0010	10	Sheriff		0.000%	108.04	21.352%	108.04	133,853	9.703%	108.04	9.035%	3.00	7.568%
0010	11	Corrections		0.000%	122.00	24.111%	122.00	122,385	10.956%	122.00	10.202%	1.00	2.523%
0010	12	Coroner		0.000%	7.00	1.383%	7.00	104,310	0.629%	7.00	0.585%	0.10	0.252%
0010	27	WSU Extension		0.000%	2.20	0.435%	2.20	82,253	0.198%	2.20	0.184%	0.07	0.177%
0010	29	Emergency Management		0.000%		0.000%	7.55	103,803	0.678%	7.55	0.631%	1.75	4.415%
0010	36	Planning		0.000%		0.000%	15.52	87,452	1.394%	15.52	1.298%	0.39	0.984%
0010	37	Pre-Trial Services		0.000%		0.000%	5.00	96,435	0.449%	5.00	0.418%	0.05	0.126%
0010	90	State Examiner		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1010	04	Treasurer's M & O		0.000%		0.000%	1.50	96,352	0.135%	1.50	0.125%		0.000%
1020	05	Family Court - Clerk		0.000%		0.000%	4.00	50,316	0.359%	4.00	0.335%		0.000%
1030	27	Fair		0.000%		0.000%	2.53	87,879	0.227%	2.53	0.212%	0.05	0.126%
1040	06	Law Library		0.000%		0.000%		-	0.000%	-	0.000%	0.05	0.126%
1050	02	Auditor - M & O		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1080	06	Family Court - Superior Court		0.000%		0.000%		-	0.000%	-	0.000%	0.05	0.126%
1090	02	Auditor - Election Reserve		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1110	09	Victim Advocate Program		0.000%		0.000%	4.75	119,835	0.427%	4.75	0.397%	0.04	0.101%
1120	04	Investment Administration		0.000%		0.000%	2.10	131,368	0.189%	2.10	0.176%		0.000%
1140	29	Emergency Management Council		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1160	01	REET Technology - Assessor		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1160	04	REET Technology		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1170	03	Trial Court Improvement		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1180	40	Treatment Sales Tax		0.000%		0.000%	2.00	-	0.180%	2.00	0.167%		0.000%

Allocation Factors			Public Information		Rate & Cost Setting		Staff FTEs -			Staff FTEs -		Staff Accts	
Fund No	Agy No	Fund/Agency Name	Fund Specific		Cost Setting		County			Outside Agencies		FTEs	
			Units	%	Units	%	FTEs	\$ Per FTE	%	FTEs	%		
1190	34	County Roads		0.000%		0.000%	113.52	95,516	10.195%	113.52	9.493%	3.49	8.804%
1190	34	Parks		0.000%		0.000%	5.00		0.449%	5.00	0.418%		0.000%
1200	40	Veterans		0.000%		0.000%	1.00	96,246	0.090%	1.00	0.084%	-	0.000%
1280/90	29	Medic One & Reserve		0.000%		0.000%	9.45	126,751	0.849%	9.45	0.790%	2.00	5.045%
1300	03	Stadium/Convention/Art Center		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1350	34	Noxious Weed		0.000%		0.000%	2.88	121,623	0.259%	2.88	0.241%	0.01	0.025%
1360	04	Tax Refunds		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1380	03	Conservation Futures		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1400	41	Housing & Community Renewal		0.000%		0.000%	4.56	72,771	0.410%	4.56	0.381%	0.50	1.261%
1440	10	Sheriff's Special Programs		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1450	11	Prisoner's Concession		0.000%		0.000%	0.25	71,928	0.022%	0.25	0.021%	1.00	2.523%
1470	09	Interlocal Drug Enforcement		0.000%		0.000%	1.64	26,425	0.147%	1.64	0.137%		0.000%
1470	10	Interlocal Drug Enforcement		0.000%		0.000%	0.71	48,414	0.064%	0.71	0.059%		0.000%
1490	40	PHSS Technology		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1500	40	Public Health		0.000%		0.000%	83.73	94,104	7.519%	83.73	7.002%	2.00	5.045%
1500	41	Social Services		0.000%		0.000%	6.41	67,073	0.576%	6.41	0.536%	1.00	2.523%
1550	02	Communications - 911 Excise Tax		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1600	34	Transportation Benefits-District		0.000%		0.000%			0.000%	-	0.000%	-	0.000%
1610	02	Election Stabilization Fund		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1620	03	Public, Educational & Govt Access		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1720	34	Long Lake - LMD		0.000%		0.000%	1.02	27,554	0.092%	1.02	0.085%	0.03	0.076%
1740	34	Lake Lawrence - LMD		0.000%		0.000%	0.47	42,951	0.042%	0.47	0.039%	0.03	0.076%
1780	27	WRIA Water & Waste		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
1900	09	Anti-Profiteering		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1910	05	Clerk's Collection		0.000%		0.000%	3.50	58,899	0.314%	3.50	0.293%		0.000%
1920	03	Tourism Promotion Area		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
1930	03	Historic Preservation		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2240	03/04	G.O. Bonds 2007		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2250	03/04	G.O. Bonds 2009		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2260	03/04	GO Bonds 2010		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2270	03/04	GO Bonds 2015		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2280	04	Rid # 2		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2290	03/04	GO Bonds 2016		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
2300	03/04	Corrections Flex Unit		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%		0.000%	11.64	138,226	1.045%	11.64	0.973%		0.000%
3080	03	Jail Capital Projects		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
3160	03	Real Estate Excise Tax		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%

Allocation Factors			Public Information		Rate & Cost Setting		Staff FTEs -			Staff FTEs -		Staff Accts	
Fund No	Agy No	Fund/Agency Name	Fund Specific		Cost Setting		County			Outside Agencies		FTEs	
			Units	%	Units	%	FTEs	\$ Per FTE	%	FTEs	%	FTEs	%
3170	03	2010 Debt Holding		0.000%		0.000%		-	0.000%	-	0.000%	0.01	0.025%
3190	34	Transportation Impact Fees		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
3200	34	Parks Impact Fees		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
3210	03	Real Estate Excise Tax 2		0.000%		0.000%			0.000%	-	0.000%		0.000%
4030	34	Solid Waste - M & O		0.000%		0.000%	35.28	72,545	3.168%	35.28	2.950%	2.43	6.130%
4040	34	Solid Waste - Res. For Closure		0.000%		0.000%	3.17	54,299	0.285%	3.17	0.265%	0.21	0.530%
4050	34	Solid Waste Reserve		0.000%		0.000%			0.000%	-	0.000%		0.000%
4060	27	Storm & Surface Water Utility		0.000%		0.000%	8.60	67,622	0.772%	8.60	0.719%	0.31	0.782%
4060	34	Storm & Surface Water Utility		0.000%		0.000%	16.32	103,081	1.466%	16.32	1.365%	0.39	0.984%
4070	34	Storm & Surface Water Capital		0.000%		0.000%	1.52	96,815	0.137%	1.52	0.127%		0.000%
4124	27	Land Use & Permitting		0.000%		0.000%	34.56	90,686	3.104%	34.56	2.890%	1.23	3.103%
4200	34	Boston Harbor Water/Wastewater		0.000%		0.000%	2.42	106,175	0.217%	2.42	0.202%	0.57	1.438%
4210	34	Boston Harbor Reserve		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%		0.000%	0.74	72,901	0.066%	0.74	0.062%	0.15	0.378%
4340	34	Grand Mound Wastewater		0.000%		0.000%	3.23	94,611	0.290%	3.23	0.270%	0.79	1.993%
4350	34	Grand Mound Water		0.000%		0.000%	1.76	110,474	0.158%	1.76	0.147%	0.80	2.018%
4380	04	Olympic View Debt Service		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
4400	34	Tamoshan Water/Sewer		0.000%		0.000%	0.39	124,495	0.035%	0.39	0.033%	0.13	0.328%
4410	34	Olympic View Sewer		0.000%		0.000%	0.16	124,594	0.014%	0.16	0.013%	0.03	0.076%
4420	34	Tamoshan Reserve		0.000%		0.000%	0.04	29,200	0.004%	0.04	0.003%		0.000%
4440	34	Grand Mound Wastewater		0.000%		0.000%	0.02	126,800	0.002%	0.02	0.002%		0.000%
4450	34	Grand Mound Water Cap		0.000%		0.000%	0.03	40,100	0.003%	0.03	0.003%		0.000%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
4480	04/34	Grand Mound Debt Service		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
4510	04/40	Community Loan Repayment #1		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
5030	22	Unemployment Compensation		0.000%		0.000%	0.60	291,603	0.054%	0.60	0.050%	0.01	0.025%
5050	22	Insurance Risk		0.000%		0.000%	3.10	117,868	0.278%	3.10	0.259%	0.07	0.177%
5060	22	Benefits Administration		0.000%		0.000%	2.70	108,636	0.242%	2.70	0.226%		0.000%
5210	25	Central Services/Facilities		0.000%		0.000%	31.20	112,743	2.802%	31.20	2.609%	1.35	3.406%
5250	38	Information Technology		0.000%		0.000%	40.60	58,577	3.646%	40.60	3.395%	0.65	1.640%
5220	25	Central Services Reserve		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
5230	25	CS Facilities Engineering		0.000%		0.000%	4.80	66,545	0.431%	4.80	0.401%		0.000%
5240	25	System Reserve		0.000%		0.000%	1.00	152,903	0.090%	1.00	0.084%	1.00	2.523%
5410	25/04	E.R.&R. Maintenance		0.000%		0.000%	14.00	87,021	1.257%	14.00	1.171%		0.000%
5420	25	E.R.&R. Replacement		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6331		Forest Excise		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6334		Treasurer's Trust		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6336		Performance Bonds		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6338-9,A-D		State Agencies		0.000%		0.000%		-	0.000%	-	0.000%		0.000%

Allocation Factors			Public Information		Rate & Cost Setting		Staff FTEs -			Staff FTEs -		Staff Accts	
Fund No	Agy No	Fund/Agency Name	Fund Specific		Cost Setting		County			Outside Agencies		FTEs	
			Units	%	Units	%	FTEs	\$ Per FTE	%	FTEs	%	FTEs	%
6350-54		Drainage Districts		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6410-11		Cemetery Districts		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6420-29,F-P		PUD #1		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6431		Tanglewilde Parks		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6440-49,A-J		Housing Authority		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6450		Intercity Transit		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6460-64		Timberland Regional Library		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6471		ORCAA		0.000%		0.000%		-	0.000%	15.03	1.257%	0.75	1.892%
6480		Conservation District		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6490		Thurston Regional Planning		0.000%		0.000%		-	0.000%	15.03	1.257%		0.000%
6500-06		ESD #113		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6500-6620		School Districts		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6630-6777		Fire Districts		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6780,67A		West Thurston Fire		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
67B		SE Thurston Regional Fire		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6802-07		Port of Olympia		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6810-70		Cities & Towns		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6910-11		CapCom		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6920		Visitor & Convention's Bureau		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6930		Olympia Metropolitan Park District		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6940		Dispute Resolution Center		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6950		Area Agency On Aging		0.000%		0.000%		-	0.000%	52.24	4.369%	1.50	3.784%
6960		Thurston Mason BHO		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6970		Wash State Trans Insur Pool		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
6980		LOTT		0.000%		0.000%		-	0.000%	-	0.000%		0.000%
Total			100.00	100.000%	506.00	100.000%	1,113.51		100.000%	1,195.81	100.000%	39.64	100.000%

Allocation Factors			Internal Audit		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	Fund Specific		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
			Hours	%	Trans	%	Trans	%	Trans	%	Trans	%
0010	23	Non-Departmental	0.01	100.000%	879	1.503%	214	0.810%		0.000%	264	0.290%
0010	03	Commissioners		0.000%	244	0.417%	213	0.806%	20	1.197%	244	0.267%
0010	22	Human Resources		0.000%	497	0.850%	411	1.556%	14	0.838%	181	0.199%
0010/02	A200	Auditor		0.000%	808	0.453%	836	3.165%	115	6.882%	407	0.447%
0010/02	A280	Auditor - Financial Services		0.000%		0.929%		0.000%	15	0.898%	204	0.224%
0010	01	Assessor		0.000%	204	0.349%	194	0.734%	35	2.095%	423	0.464%
0010	04	Treasurer		0.000%	194	0.332%	203	0.768%	11	0.658%	124	0.136%
0010	05	Clerk		0.000%	597	1.021%	328	1.242%	42	2.513%	365	0.400%
0010	07	District Court		0.000%	1,406	2.404%	332	1.257%	57	3.411%	386	0.423%
0010	06	Superior Court		0.000%	5,349	9.147%	583	2.207%	72	4.309%	607	0.666%
0010	24	Public Defense		0.000%	4,338	7.418%	320	1.211%	39	2.334%	692	0.758%
0010	08	Juvenile Probation		0.000%	616	1.053%	464	1.757%	74	4.428%	740	0.811%
0010	09	Prosecuting Attorney		0.000%	1,098	1.878%	289	1.094%	78	4.668%	966	1.059%
0010	10	Sheriff		0.000%	2,144	3.666%	1,603	6.068%	125	7.481%	1,912	2.096%
0010	11	Corrections		0.000%	1,997	3.415%	1,273	4.819%	141	8.438%	2,140	2.346%
0010	12	Coroner		0.000%	376	0.643%	193	0.731%	10	0.598%	122	0.134%
0010	27	WSU Extension		0.000%	204	0.349%	169	0.640%	5	0.299%	48	0.053%
0010	29	Emergency Management		0.000%	410	0.701%	290	1.098%	7	0.419%	154	0.169%
0010	36	Planning		0.000%	244	0.417%	764	2.892%	16	0.958%	182	0.199%
0010	37	Pre-Trial Services		0.000%	64	0.109%	144	0.545%	6	0.359%	58	0.063%
0010	90	State Examiner		0.000%	9	0.015%		0.000%		0.000%	13	0.014%
1010	04	Treasurer's M & O		0.000%	219	0.374%	51	0.193%	1	0.060%	155	0.170%
1020	05	Family Court - Clerk		0.000%		0.000%	17	0.064%	4	0.239%		0.000%
1030	27	Fair		0.000%	398	0.681%	197	0.746%	29	1.735%	160	0.175%
1040	06	Law Library		0.000%	22	0.038%	40	0.151%		0.000%	22	0.024%
1050	02	Auditor - M & O		0.000%	31	0.053%	78	0.295%	1	0.060%	13	0.014%
1080	06	Family Court - Superior Court		0.000%	47	0.080%	16	0.061%		0.000%	26	0.029%
1090	02	Auditor - Election Reserve		0.000%	1	0.002%	23	0.087%		0.000%		0.000%
1100	03	Det. Fac. Sales Tax Hold.		0.000%	1	0.002%	48	0.182%		0.000%	2	0.002%
1110	09	Victim Advocate Program		0.000%	52	0.089%	54	0.204%	8	0.479%	27	0.030%
1120	04	Investment Administration		0.000%	102	0.174%	19	0.072%	2	0.120%	53	0.058%
1140	29	Emergency Management Council		0.000%	9	0.015%	17	0.064%		0.000%	7	0.008%
1160	01	REET Technology - Assessor		0.000%		0.000%	1	0.004%	1	0.060%		0.000%
1160	04	REET Technology		0.000%	1	0.002%	1	0.004%		0.000%	1	0.001%
1170	03	Trial Court Improvement		0.000%	22	0.038%	16	0.061%		0.000%	11	0.012%
1180	40	Treatment Sales Tax		0.000%	40	0.068%	75	0.284%		0.000%	37	0.041%

Allocation Factors			Internal Audit		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	Fund Specific		Trans		Trans		Trans		Trans	
			Hours	%		%		%		%		%
1190	34	County Roads		0.000%	3,916	6.696%	1,509	5.712%	160	9.575%	1,058	1.160%
1190	34	Parks		0.000%	737	1.260%	531	2.010%	11	0.658%	582	0.638%
1200	40	Veterans		0.000%	82	0.140%	162	0.613%	1	0.060%	76	0.083%
1280/90	29	Medic One & Reserve		0.000%	2,289	3.914%	268	1.015%	107	6.403%	1,078	1.182%
1300	03	Stadium/Convention/Art Center		0.000%	3	0.005%	17	0.064%		0.000%	3	0.003%
1350	34	Noxious Weed		0.000%	147	0.251%	260	0.984%	4	0.239%	100	0.110%
1360	04	Tax Refunds		0.000%		0.000%	1	0.004%		0.000%		0.000%
1380	03	Conservation Futures		0.000%	2	0.003%	42	0.159%		0.000%	1	0.001%
1400	41	Housing & Community Renewal		0.000%	469	0.802%	277	1.049%	5	0.299%	278	0.305%
1440	10	Sheriff's Special Programs		0.000%	19	0.032%	42	0.159%		0.000%	15	0.016%
1450	11	Prisoner's Concession		0.000%	285	0.487%	25	0.095%		0.000%	90	0.099%
1470	09	Interlocal Drug Enforcement		0.000%		0.000%		0.000%	2	0.120%		0.000%
1470	10	Interlocal Drug Enforcement		0.000%	14	0.024%	51	0.193%	1	0.060%	1	0.001%
1490	40	PHSS Technology		0.000%	11	0.019%	52	0.197%		0.000%	5	0.005%
1500	40	Public Health		0.000%	1,548	2.647%	1,979	7.492%	119	7.121%	650	0.713%
1500	41	Social Services		0.000%	597	1.021%	281	1.064%		0.000%		0.000%
1550	02	Communications - 911 Excise Tax		0.000%		0.000%	9	0.034%		0.000%		0.000%
1600	34	Transportation Benefits-District		0.000%		0.000%		0.000%		0.000%		0.000%
1610	02	Election Stabilization Fund		0.000%		0.000%	17	0.064%		0.000%		0.000%
1620	03	Public, Educational & Govt Access		0.000%	5	0.009%	6	0.023%		0.000%	5	0.005%
1720	34	Long Lake - LMD		0.000%	27	0.046%	181	0.685%		0.000%	22	0.024%
1740	34	Lake Lawrence - LMD		0.000%	10	0.017%	174	0.659%		0.000%	11	0.012%
1780	27	WRIA Water & Waste		0.000%		0.000%	7	0.026%	1	0.060%		0.000%
1900	09	Anti-Profitteering		0.000%		0.000%	16	0.061%		0.000%		0.000%
1910	05	Clerk's Collection		0.000%		0.000%	27	0.102%	4	0.239%		0.000%
1920	03	Tourism Promotion Area		0.000%		0.000%	16	0.061%		0.000%		0.000%
1930	03	Historic Preservation		0.000%	12	0.021%	19	0.072%		0.000%	11	0.012%
2240	03/04	G.O. Bonds 2007		0.000%		0.000%	1	0.004%		0.000%		0.000%
2250	03/04	G.O. Bonds 2009		0.000%		0.000%	8	0.030%		0.000%		0.000%
2260	03/04	GO Bonds 2010		0.000%		0.000%	29	0.110%		0.000%		0.000%
2261	03/04	GO Bonds 2010 - Sinking Fund		0.000%		0.000%	3	0.011%		0.000%		0.000%
2270	03/04	GO Bonds 2015		0.000%		0.000%	14	0.053%		0.000%		0.000%
2280	04	Rid # 2		0.000%		0.000%	2	0.008%		0.000%		0.000%
2290	03/04	GO Bonds 2016		0.000%		0.000%	12	0.045%		0.000%		0.000%
2300	03/04	Corrections Flex Unit		0.000%		0.000%		0.000%		0.000%		0.000%
3010	34	Roads Construction In Progress		0.000%	470	0.804%	416	1.575%	3	0.180%	283	0.310%
3080	03	Jail Capital Projects		0.000%	13	0.022%	24	0.091%		0.000%	10	0.011%
3160	03	Real Estate Excise Tax		0.000%	13	0.022%	93	0.352%		0.000%	5	0.005%

Allocation Factors			Internal Audit		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	Fund Specific									
			Hours	%	Trans	%	Trans	%	Trans	%	Trans	%
3170	03	2010 Debt Holding		0.000%		0.000%	2	0.008%		0.000%		0.000%
3190	34	Transportation Impact Fees		0.000%		0.000%	53	0.201%		0.000%		0.000%
3200	34	Parks Impact Fees		0.000%		0.000%	18	0.068%		0.000%		0.000%
3210	03	Real Estate Excise Tax 2		0.000%		0.000%	102	0.386%		0.000%		0.000%
4030	34	Solid Waste - M & O		0.000%	2,108	3.605%	821	3.108%	46	2.753%	912	1.000%
4040	34	Solid Waste - Res. For Closure		0.000%	338	0.578%	117	0.443%	3	0.180%	166	0.182%
4050	34	Solid Waste Reserve		0.000%		0.000%	3	0.011%		0.000%		0.000%
4060	27	Storm & Surface Water Utility		0.000%	301	0.515%	34	0.129%	3	0.180%	81	0.089%
4060	34	Storm & Surface Water Utility		0.000%	407	0.696%	394	1.492%	22	1.317%	178	0.195%
4070	34	Storm & Surface Water Capital		0.000%	35	0.060%	131	0.496%		0.000%	19	0.021%
4124	27	Land Use & Permitting		0.000%	690	1.180%	1,160	4.391%	42	2.513%	209	0.229%
4200	34	Boston Harbor Water/Wastewater		0.000%	607	1.038%	527	1.995%	2	0.120%	259	0.284%
4210	34	Boston Harbor Reserve		0.000%	30	0.051%	68	0.257%		0.000%	15	0.016%
4300	34	Tamoshan/Beverly Beach Sewer		0.000%	304	0.520%	257	0.973%		0.000%	193	0.212%
4340	34	Grand Mound Wastewater		0.000%	649	1.110%	263	0.996%	2	0.120%	396	0.434%
4350	34	Grand Mound Water		0.000%	383	0.655%	265	1.003%	2	0.120%	223	0.244%
4380	04	Olympic View Debt Service		0.000%		0.000%	1	0.004%		0.000%		0.000%
4400	34	Tamoshan Water/Sewer		0.000%	240	0.410%	238	0.901%		0.000%	156	0.171%
4410	34	Olympic View Sewer		0.000%	160	0.274%	182	0.689%		0.000%	97	0.106%
4420	34	Tamoshan Reserve		0.000%	4	0.007%	19	0.072%		0.000%	3	0.003%
4440	34	Grand Mound Wastewater		0.000%	16	0.027%	34	0.129%		0.000%	11	0.012%
4450	34	Grand Mound Water Cap		0.000%	39	0.067%	75	0.284%		0.000%	19	0.021%
4460	04	Tamoshan Beverly Beach Debt		0.000%		0.000%	1	0.004%		0.000%		0.000%
4480	04/34	Grand Mound Debt Service		0.000%		0.000%	13	0.049%		0.000%		0.000%
4510	04/40	Community Loan Repayment #1		0.000%		0.000%	29	0.110%		0.000%		0.000%
5030	22	Unemployment Compensation		0.000%	4	0.007%	52	0.197%		0.000%	4	0.004%
5050	22	Insurance Risk		0.000%	202	0.345%	221	0.837%	3	0.180%	68	0.075%
5060	22	Benefits Administration		0.000%	42	0.072%	65	0.246%	3	0.180%	37	0.041%
5210	25	Central Services/Facilities		0.000%	3,800	6.498%	678	2.567%	31	1.855%	1,679	1.841%
5250	38	Information Technology		0.000%	1,231	2.105%	507	1.919%	31	1.855%	1,222	1.340%
5220	25	Central Services Reserve		0.000%	429	0.734%	872	3.301%		0.000%	227	0.249%
5230	25	CS Facilities Engineering		0.000%	46	0.079%	247	0.935%	2	0.120%	43	0.047%
5240	25	System Reserve		0.000%	22	0.038%	1,281	4.849%	1	0.060%	3	0.003%
5410	25/04	E.R.&R. Maintenance		0.000%	8,139	13.918%	643	2.434%	17	1.017%	1,662	1.822%
5420	25	E.R.&R. Replacement		0.000%	93	0.159%	373	1.412%		0.000%	56	0.061%
6331		Forest Excise		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6334		Treasurer's Trust		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6335		Taxes & Refunds Pending		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6336		Performance Bonds		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6338-9,A-D		State Agencies		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%

Allocation Factors			Internal Audit		Accounts Payable		G/L Journal Entries		W-2s		Warrants	
Fund No	Agy No	Fund/Agency Name	Fund Specific									
			Hours	%	Trans	%	Trans	%	Trans	%	Trans	%
6350-54		Drainage Districts		0.000%	9	0.015%	-	0.000%	-	0.000%	55	0.060%
6410-11		Cemetery Districts		0.000%	59	0.101%	-	0.000%	-	0.000%	361	0.396%
6420-29,F-P		PUD #1		0.000%	-	0.000%	-	0.000%	-	0.000%	1,957	2.146%
6431		Tanglewilde Parks		0.000%	5	0.009%	-	0.000%	-	0.000%	19	0.021%
6440-49,A-J		Housing Authority		0.000%	-	0.000%	-	0.000%	-	0.000%	12,166	13.338%
6450		Intercity Transit		0.000%	-	0.000%	-	0.000%	-	0.000%	2,203	2.415%
6460-64		Timberland Regional Library		0.000%	-	0.000%	-	0.000%	-	0.000%	3,021	3.312%
6471		ORCAA		0.000%	-	0.000%	-	0.000%	21	1.257%	380	0.417%
6480		Conservation District		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6490		Thurston Regional Planning		0.000%	572	0.978%	308	1.166%	21	1.257%	355	0.389%
6500-06		ESD #113		0.000%	-	0.000%	-	0.000%	-	0.000%	2,313	2.536%
6500-6620		School Districts		0.000%	-	0.000%	-	0.000%	-	0.000%	28,064	30.768%
6630-6777		Fire Districts		0.000%	965	1.650%	-	0.000%	-	0.000%	5,968	6.543%
6780,67A		West Thurston Fire		0.000%	190	0.325%	-	0.000%	-	0.000%	1,241	1.361%
67B		SE Thurston Regional Fire		0.000%	161	0.275%	-	0.000%	-	0.000%	1,002	1.099%
6802-07		Port of Olympia		0.000%	-	0.000%	-	0.000%	-	0.000%	2,459	2.696%
6810-70		Cities & Towns		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6910-11		CapCom		0.000%	-	0.000%	-	0.000%	-	0.000%	591	0.648%
6920		Visitor & Convention's Bureau		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6930		Olympia Metropolitan Park District		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6940		Dispute Resolution Center		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6950		Area Agency On Aging		0.000%	1,183	2.023%	197	0.746%	73	4.369%	1,228	1.346%
6960		Thurston Mason BHO		0.000%	1,724	2.948%	118	0.447%	-	0.000%	1,591	1.744%
6970		Wash State Trans Insur Pool		0.000%	-	0.000%	-	0.000%	-	0.000%		0.000%
6980		LOTT		0.000%	-	0.000%	-	0.000%	-	0.000%	3,269	3.584%
Total			0.01	100.000%	58,479	100.000%	26,416	100.000%	1,671	100.000%	91,212	100.000%

Expenditure/Budget Allocation Factors

Budget and actual service and user costs are extracted from MUNIS (the County's financial system) and reported in this table. Cost center tables extract the unadjusted actual service cost from this table to compute the total service cost for each of the County's cost center service activities.

Budget and actual amounts in this table are also used to allocate the cost of some services to user funds. Two examples of how these amounts are used to allocate costs are noted below:

- Expended amounts are used to allocate the cost of account reporting to all funds since each fund's cost provides the best estimate of the value and cost of this service to each fund.
- Budget amounts are used to allocate the cost of the budget function to all funds since each fund's budget provides the best estimate of the value and cost of this service to each fund.

Budget and actual amounts are adjusted to provide a more reasonable allocation based on assumed effort and cost of service. Some adjustments were implemented based on input and comments from user funds to enhance equity and fairness in computed costs. Fund adjustments to budget and actual costs within this table are noted below:

Expenditure/Budget Allocation Factors

- Budget and actual amounts for construction are reduced (based on user input) to 40% of the expended or budgeted amount. Construction amounts are reduced because they usually occur in larger denominations and associated processing costs per transaction are less than for other types of costs.
- Budget and actual amounts for debt, operating transfers and outside agencies are reduced to 5% of the budget or actual amount. Intergovernmental budget and actual amounts are reduced to 25% of the budget or actual amount. These amounts are reduced because they usually occur in large lump sum amounts and usually do not involve significant processing costs or analysis.

The fund and reporting category (to produce graphical overviews within the cost plan) is reported at table left. The amount spent and budgeted per fund by summary object code is reported to the right. "Adjusted Expenditures & Budget" columns report the adjusted budgeted and expended amounts for allocating related activity service costs to user funds. Adjustments are computed (as noted above) by extracting and using percentage reductions recorded in the "Budget/Expenditure Percentage Reductions " section of the "Other Assumptions" table.

Expend/Budget Allocation Factors			Report Category	Expenditures						
Fund No.	Agy. No.	Fund/Agency Name		Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
County-Wide Detail										
0010	23	Non-Departmental	Adm/CP	\$ 5,357,223	1.73%	\$ 121,981	\$ 5,524	\$ 1,769,578		
0010	03	Commissioners	Adm/CP	\$ 2,405,906	0.78%	2,092,514	17,811	64,513		
0010	22	Human Resources	Adm/CP	\$ 1,791,807	0.58%	1,390,671	29,965	131,428		
0010/02	A200	Auditor	Adm/Ext	\$ 4,132,789	1.33%	2,466,916	149,451	791,212		44,379
0010/02	A280	Auditor - Financial Services	Adm/CP	\$ 2,013,805	0.65%	1,564,602	21,566	23,017		
0010	01	Assessor	Adm/CP	\$ 4,170,389	1.35%	3,131,478	13,580	84,070		
0010	04	Treasurer	Adm/CP	\$ 1,222,633	0.39%	880,979	30,489	78,853		
0010	05	Clerk	Protect/Crt	\$ 3,615,911	1.17%	3,016,477	67,934	65,660		
0010	07	District Court	Protect/Crt	\$ 3,806,145	1.23%	3,129,536	37,115	143,151		
0010	06	Superior Court	Protect/Crt	\$ 5,985,397	1.93%	4,009,653	72,964	751,030		
0010	24	Public Defense	Protect/Pros	\$ 6,834,334	2.21%	3,926,635	25,802	2,025,324		16,150
0010	08	Juvenile Probation	Protect/Corr	\$ 7,300,447	2.36%	5,835,301	51,721	285,252		15,624
0010	09	Prosecuting Attorney	Protect/Pros	\$ 9,553,778	3.08%	7,869,112	98,310	180,734		32,336
0010	10	Sheriff	Protect/Sher	\$ 18,858,959	6.09%	14,461,475	278,753	386,947		12,551
0010	11	Corrections	Protect/Corr	\$ 21,339,346	6.89%	14,930,945	404,156	2,867,263	304,143	11,700
0010	12	Coroner	Protect/Pros	\$ 1,211,266	0.39%	730,171	41,729	211,435		9,008
0010	27	WSU Extension	Health/Env	\$ 484,533	0.16%	180,957	9,897	146,851		12,961
0010	29	Emergency Management	Protect/CP	\$ 1,547,842	0.50%	783,710	54,180	267,897	8,908	40,753
0010	36	Planning	Adm/CP	\$ 1,792,137	0.58%	1,357,253	16,812	229,887		
0010	37	Pre-Trial Services	Protect/Crt	\$ 568,777	0.18%	482,177	7,978	37,253		
0010	90	State Examiner	Adm/CP	\$ 127,458	0.04%			127,458		
1010	04	Treasurer's M & O	Adm/Fee	\$ 245,667	0.08%	144,528	1,519	85,631		
1020	05	Family Court - Clerk	Protect/Crt	\$ 211,078	0.07%	201,262				
1030	27	Fair	Health/Rec	\$ 542,969	0.18%	222,333	13,293	175,300		
1040	06	Law Library	Adm/CP	\$ 44,816	0.01%		34,053			
1050	02	Auditor - M & O	Adm/Fee	\$ 146,483	0.05%	25,439	9,396	56,178		7,220
1080	06	Family Court - Superior Court	Protect/Crt	\$ 45,131	0.01%			43,951		
1090	02	Auditor - Election Reserve	Adm/Fee	\$ 36,790	0.01%		35,734			
1100	03	Det. Fac. Sales Tax Hold.	Protect/Corr	\$ 5,042,454	1.63%			50,000		
1110	09	Victim Advocate Program	Protect/Pros	\$ 603,256	0.19%	569,215	4,322	11,775		
1120	04	Investment Administration	Adm/Fee	\$ 339,951	0.11%	275,872	121	63,935		
1140	29	Emergency Management Council	Health/Health	\$ 21,714	0.01%		2,045	19,085		
1160	01	REET Technology - Assessor	Adm/Ext	\$ 68,802	0.02%	68,802				
1160	04	REET Technology	Adm/Ext	\$ 7,563	0.00%			7,563		
1170	03	Trial Court Improvement	Protect/Pros	\$ 46,334	0.01%			45,683		
1180	40	Treatment Sales Tax	Health/Rec	\$ 5,507,102	1.78%			1,988,042		
1190	34	County Roads	Roads	\$ 28,205,127	9.10%	10,842,955	2,441,141	4,397,403	10,257	104,299
1190	34	Parks	Health/Rec	\$ 1,113,063	0.36%	580,748	61,081	327,336		56,506

Expend/Budget Allocation Factors				Expenditures						
Fund No.	Agg. No.	Fund/Agency Name	Report Category	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
1200	40	Veterans	Adm/Ext	\$ 204,981	0.07%	96,246	2,359	65,793		
1280/90	29	Medic One & Reserve	Health/Health	\$ 14,547,747	4.70%	1,197,801	1,797,966	876,655	9,308,097	925,985
1300	03	Stadium/Convention/Art Center	Health/Rec	\$ 36,316	0.01%			16,000		
1350	34	Noxious Weed	Health/Env	\$ 561,284	0.18%	350,274	9,594	9,269	196	7,113
1360	04	Tax Refunds	Adm/Ext	\$ -	0.00%					
1380	03	Conservation Futures	Health/Env	\$ 420,141	0.14%			36,212		
1400	41	Housing & Community Renewal	Health/Env	\$ 6,419,067	2.07%	331,836	5,062	5,955,234		
1440	10	Sheriff's Special Programs	Protect/Sher	\$ 83,742	0.03%	73,499	7,234	1,465		
1450	11	Prisoner's Concession	Protect/Corr	\$ 243,983	0.08%	17,982	26,245	191,783		
1470	09	Interlocal Drug Enforcement	Protect/Corr	\$ 43,337	0.01%	43,337				
1470	10	Interlocal Drug Enforcement	Protect/Corr	\$ 61,000	0.02%	34,374	1,723	11,725		6,869
1490	40	PHSS Technology	Health/Health	\$ 31,862	0.01%		31,160			
1500	40	Public Health	Health/Health	\$ 10,164,300	3.28%	7,879,364	440,746	322,891		
1500	41	Social Services	Health/Health	\$ 7,578,083	2.45%	429,939	9,658	5,359,322	1,672,261	
1550	02	Communications - 911 Excise Tax	Health/Health	\$ 8,668,252	2.80%			8,668,252		
1600	34	Transportation Benefits-District	Roads	\$ -	0.00%					
1610	02	Election Stabilization Fund	Adm/Ext	\$ 19	0.00%					
1620	03	Public, Educational & Govt Access	Adm/Fee	\$ 302,206	0.10%		338	301,868		
1720	34	Long Lake - LMD	Utility	\$ 94,616	0.03%	28,105	148	40,578		553
1740	34	Lake Lawrence - LMD	Utility	\$ 53,608	0.02%	20,187	17	21,960		237
1780	27	WRIA Water & Waste	Utility	\$ 6,836	0.00%	6,836				
1900	09	Anti-Profitteering	Protect/Pros	\$ 264	0.00%					
1910	05	Clerk's Collection	Protect/Crt	\$ 221,290	0.07%	206,145				
1920	03	Tourism Promotion Area	Health/Rec	\$ 904,159	0.29%			896,254		
1930	03	Historic Preservation	Adm/Ext	\$ 50,515	0.02%			38,914		
2240	03/04	G.O. Bonds 2007	Protect/Corr	\$ -	0.00%					
2250	03/04	G.O. Bonds 2009	Protect/Corr	\$ 1,674,501	0.54%					
2260	03/04	GO Bonds 2010	Protect/Corr	\$ 2,032,403	0.66%					
2261	03/04	GO Bonds 2010 - Sinking Fund	Protect/Corr	\$ -	0.00%					
2270	03/04	GO Bonds 2015	Protect/Corr	\$ 937,850	0.30%					
2280	04	Rid # 2	Roads	\$ -	0.00%					
2290	03/04	GO Bonds 2016	Protect/Corr	\$ 1,507,597	0.49%					
2300	03/04	Corrections Flex Unit	Protect/Corr	\$ -	0.00%					
3010	34	Roads Construction In Progress	Roads	\$ 12,908,147	4.17%	1,608,947	101,840	1,308,259	15,666	9,712,442
3080	03	Jail Capital Projects	Protect/Corr	\$ 237,591	0.08%					78,059
3160	03	Real Estate Excise Tax	Adm/Ext	\$ 12,633,743	4.08%	33,500		223,767		
3170	03	2010 Debt Holding	Protect/Corr	\$ 21,528	0.01%					
3190	34	Transportation Impact Fees	Roads	\$ 279,388	0.09%					
3200	34	Parks Impact Fees	Health/Rec	\$ 37,800	0.01%					
3210	03	Real Estate Excise Tax 2	Adm/Ext	\$ 5,166,237	1.67%					
4030	34	Solid Waste - M & O	Utility	\$ 22,672,418	7.32%	2,559,399	95,417	17,019,537	23	
4040	34	Solid Waste - Res. For Closure	Utility	\$ 471,680	0.15%	172,127	22,894	219,048		
4050	34	Solid Waste Reserve	Utility	\$ 1,496	0.00%					

Expend/Budget Allocation Factors				Expenditures						
Fund No.	Agy. No.	Fund/Agency Name	Report Category	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
4060	27	Storm & Surface Water Utility	Utility	\$ 1,053,058	0.34%	581,550	23,523	161,651	-	
4060	34	Storm & Surface Water Utility	Utility	\$ 5,038,696	1.63%	1,682,280	54,063	367,955		
4070	34	Storm & Surface Water Capital	Utility	\$ 222,308	0.07%	147,159		60,799		
4124	27	Land Use & Permitting	Health/Reg	\$ 4,539,422	1.47%	3,134,109	76,347	155,092		
4200	34	Boston Harbor Water/Wastewater	Utility	\$ 521,097	0.17%	256,943	37,975	87,224		
4210	34	Boston Harbor Reserve	Utility	\$ 73,536	0.02%	9,525		29,439		
4300	34	Tamoshan/Beverly Beach Sewer	Utility	\$ 172,278	0.06%	53,947	6,229	38,559	1,256	
4340	34	Grand Mound Wastewater	Utility	\$ 1,246,371	0.40%	305,595	77,345	247,973	2,786	
4350	34	Grand Mound Water	Utility	\$ 861,021	0.28%	194,434	55,400	53,356		
4380	04	Olympic View Debt Service	Utility	\$ -	0.00%					
4400	34	Tamoshan Water/Sewer	Utility	\$ 123,601	0.04%	48,553	6,532	15,159		
4410	34	Olympic View Sewer	Utility	\$ 41,810	0.01%	19,935	5,219	8,926	13	
4420	34	Tamoshan Reserve	Utility	\$ 2,885	0.00%	1,168	312	1,200		
4440	34	Grand Mound Wastewater	Utility	\$ 81,994	0.03%	2,536		57,182		
4450	34	Grand Mound Water Cap	Utility	\$ 31,428	0.01%	1,203		25,386		
4460	04	Tamoshan Beverly Beach Debt	Utility	\$ -	0.00%					
4480	04/34	Grand Mound Debt Service	Utility	\$ 83,336	0.03%					
4510	04/40	Community Loan Repayment #1	Health/Env	\$ 11,893	0.00%					
5030	22	Unemployment Compensation	Adm/Fee	\$ 3,012,755	0.97%	174,962				
5050	22	Insurance Risk	Adm/Fee	\$ 2,365,511	0.76%	365,392	5,215	1,879,882		
5060	22	Benefits Administration	Adm/Fee	\$ 328,981	0.11%	293,317	8,704	15,630		
5210	25	Central Services/Facilities	Adm/Fee	\$ 8,500,918	2.74%	3,517,590	339,045	3,457,557		
5250	38	Information Technology	Adm/Fee	\$ 4,446,554	1.44%	2,378,221	52,145	2,016,188		
5220	25	Central Services Reserve	Adm/Fee	\$ 1,658,002	0.54%	56,637	425,805	1,108,162		
5230	25	CS Facilities Engineering	Adm/Fee	\$ 344,630	0.11%	319,418	452	5,912		
5240	25	System Reserve	Adm/Fee	\$ 211,414	0.07%	152,903		58,381		
5410	25/04	E.R.&R. Maintenance	Adm/Fee	\$ 4,457,682	1.44%	1,218,296	2,322,001	116,531		
5420	25	E.R.&R. Replacement	Adm/Fee	\$ 142,124	0.05%		68,749	4,950		
6331		Forest Excise	Agy/NoBill	\$ -	0.00%					
6334		Treasurer's Trust	Agy/NoBill	\$ -	0.00%					
6335		Taxes & Refunds Pending	Agy/NoBill	\$ -	0.00%					
6336		Performance Bonds	Agy/NoBill	\$ -	0.00%					
6338-9,A-D		State Agencies	Agy/NoBill	\$ -	0.00%					
6350-54		Drainage Districts	Agy/Billable	\$ -	0.00%					
6410-11		Cemetery Districts	Agy/Billable	\$ -	0.00%					
6420-29,F-P		PUD #1	Agy/Billable	\$ -	0.00%					
6431		Tanglewilde Parks	Agy/Billable	\$ -	0.00%					
6440-49,A-J		Housing Authority	Agy/Billable	\$ -	0.00%					
6450		Intercity Transit	Agy/Billable	\$ -	0.00%					
6460-64		Timberland Regional Library	Agy/Billable	\$ -	0.00%					
6471		ORCAA	Agy/Billed	\$ 1,785,623	0.58%	1,779,168				
6480		Conservation District	Agy/Billable	\$ -	0.00%					
6490		Thurston Regional Planning	Agy/Billable	\$ 3,185,267	1.03%	1,996,365	44,105	1,125,889	18,908	
6500-06		ESD #113	Agy/Billable	\$ -	0.00%					
6500-6620		School Districts	Agy/NoBill	\$ -	0.00%					

Expend/Budget Allocation Factors				Expenditures						
Fund No.	Agy. No.	Fund/Agency Name	Report Category	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
6630-6777		Fire Districts	Agy/NoBill	\$ -	0.00%					
6780,67A		West Thurston Fire	Agy/Billable	\$ -	0.00%					
67B		SE Thurston Regional Fire	Agy/Billable	\$ -	0.00%					
6802-07		Port of Olympia	Agy/Billable	\$ -	0.00%					
6810-70		Cities & Towns	Agy/Billable	\$ -	0.00%					
6910-11		CapCom	Agy/Billable	\$ -	0.00%					
6920		Visitor & Convention's Bureau	Agy/Billable	\$ -	0.00%					
6930		Olympia Metropolitan Park District	Agy/Billable	\$ -	0.00%					
6940		Dispute Resolution Center	Agy/Billable	\$ -	0.00%					
6950		Area Agency On Aging	Agy/Billable	\$ 7,633,575	2.46%	4,682,248				
6960		Thurston Mason BHO	Agy/Billable	\$ (1,589)	0.00%			(1,589)		
6970		Wash State Trans Insur Pool	Agy/Billable	\$ -	0.00%					
6980		LOTT	Agy/Billable	\$ -	0.00%					
Total County-Wide Detail				\$ 309,805,350	100.00%	\$ 123,757,049	\$ 10,200,009	\$ 70,622,875	\$ 11,342,514	\$ 11,094,745
County-Wide Summary										
Administration & Support Services				Admin						
Community Protection				Protect						
Health, Employment, & Environment				Health						
Roads				Roads						
Utilities				Utility						
County-Wide										
Agency				Agency						
Total County-Wide Summary										

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
County-Wide Detail								
0010	23	Non-Departmental			\$ 561,724	\$ 2,898,416	\$ 2,603,728	1.08%
0010	03	Commissioners	2,294	773	228,001		2,402,992.00	1.00%
0010	22	Human Resources	4,656	881	234,206		1,786,547.00	0.74%
0010/02	A200	Auditor	3,016	733	577,082	100,000	4,016,476.00	1.67%
0010/02	A280	Auditor - Financial Services	2,770	574	401,276		2,010,628.00	0.84%
0010	01	Assessor			941,261		4,170,389.00	1.73%
0010	04	Treasurer			232,312		1,222,633.00	0.51%
0010	05	Clerk	13,807	2,343	449,690		3,600,569.00	1.50%
0010	07	District Court			496,343		3,806,145.00	1.58%
0010	06	Superior Court	686	8	1,151,056		5,984,738.00	2.49%
0010	24	Public Defense	7,253	2,235	830,935		6,818,860.00	2.84%
0010	08	Juvenile Probation	2,483	902	1,109,164		7,290,982.00	3.03%
0010	09	Prosecuting Attorney	16,681	3,864	1,352,741		9,521,326.00	3.96%
0010	10	Sheriff	9,108	1,158	3,708,967		18,844,186.00	7.84%
0010	11	Corrections	8,891	878	2,811,370		21,097,278.00	8.77%
0010	12	Coroner	2,969	300	215,654		1,204,557.00	0.50%
0010	27	WSU Extension	1,758	560	131,549		477,147.00	0.20%
0010	29	Emergency Management			390,394	2,000	1,522,960.00	0.63%
0010	36	Planning			188,185		1,792,137.00	0.75%
0010	37	Pre-Trial Services			41,369		568,777.00	0.24%
0010	90	State Examiner					127,458.00	0.05%
1010	04	Treasurer's M & O			13,989		245,667.00	0.10%
1020	05	Family Court - Clerk			9,816		211,078.00	0.09%
1030	27	Fair	1,349	1,058	129,636		540,682.00	0.22%
1040	06	Law Library			10,763		44,816.00	0.02%
1050	02	Auditor - M & O			48,250		143,595.00	0.06%
1080	06	Family Court - Superior Court			1,180		45,131.00	0.02%
1090	02	Auditor - Election Reserve			1,056		36,790.00	0.02%
1100	03	Det. Fac. Sales Tax Hold.			3,123	4,989,331	302,590.00	0.13%
1110	09	Victim Advocate Program			17,944		603,256.00	0.25%
1120	04	Investment Administration			23		339,951.00	0.14%
1140	29	Emergency Management Council			584		21,714.00	0.01%
1160	01	REET Technology - Assessor					68,802.00	0.03%
1160	04	REET Technology					7,563.00	0.00%
1170	03	Trial Court Improvement			651		46,334.00	0.02%
1180	40	Treatment Sales Tax			17,103	3,501,957	2,180,243.00	0.91%
1190	34	County Roads	13,756	35,238	7,554,643	2,805,435	25,444,007.00	10.58%
1190	34	Parks			87,392		1,090,461.00	0.45%

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
1200	40	Veterans			25,896	14,687	191,028.00	0.08%
1280/90	29	Medic One & Reserve	2,891	732	432,235	5,385	7,187,723.00	2.99%
1300	03	Stadium/Convention/Art Center			316	20,000	17,316.00	0.01%
1350	34	Noxious Weed			164,838	20,000	539,292.00	0.22%
1360	04	Tax Refunds					-	0.00%
1380	03	Conservation Futures			40,925	343,004	94,287.00	0.04%
1400	41	Housing & Community Renewal			99,659	27,276	6,393,155.00	2.66%
1440	10	Sheriff's Special Programs			1,544		83,742.00	0.03%
1450	11	Prisoner's Concession			7,973		243,983.00	0.10%
1470	09	Interlocal Drug Enforcement					43,337.00	0.02%
1470	10	Interlocal Drug Enforcement	308	57	5,944		57,906.00	0.02%
1490	40	PHSS Technology			702		31,862.00	0.01%
1500	40	Public Health	5,147	3,093	1,489,459	23,600	10,134,052.00	4.21%
1500	41	Social Services			105,153	1,750	6,322,225.00	2.63%
1550	02	Communications - 911 Excise Tax					8,668,252.00	3.60%
1600	34	Transportation Benefits-District					-	0.00%
1610	02	Election Stabilization Fund			19		19.00	0.00%
1620	03	Public, Educational & Govt Access					302,206.00	0.13%
1720	34	Long Lake - LMD			25,232		94,395.00	0.04%
1740	34	Lake Lawrence - LMD			11,207		53,513.00	0.02%
1780	27	WRIA Water & Waste					6,836.00	0.00%
1900	09	Anti-Profiteering			264		264.00	0.00%
1910	05	Clerk's Collection			15,145		221,290.00	0.09%
1920	03	Tourism Promotion Area			7,905		904,159.00	0.38%
1930	03	Historic Preservation			667	10,934	40,128.00	0.02%
2240	03/04	G.O. Bonds 2007					-	0.00%
2250	03/04	G.O. Bonds 2009	1,610,000	64,501			83,725.00	0.03%
2260	03/04	GO Bonds 2010	1,309,158	723,245			101,620.00	0.04%
2261	03/04	GO Bonds 2010 - Sinking Fund					-	0.00%
2270	03/04	GO Bonds 2015	697,750	240,100			46,893.00	0.02%
2280	04	Rid # 2					-	0.00%
2290	03/04	GO Bonds 2016	210,000	1,297,597			75,380.00	0.03%
2300	03/04	Corrections Flex Unit					-	0.00%
3010	34	Roads Construction In Progress			160,993		9,011,421.00	3.75%
3080	03	Jail Capital Projects			159,532		206,367.00	0.09%
3160	03	Real Estate Excise Tax				12,376,476	876,091.00	0.36%
3170	03	2010 Debt Holding				21,528	1,076.00	0.00%
3190	34	Transportation Impact Fees				279,388	13,969.00	0.01%
3200	34	Parks Impact Fees				37,800	1,890.00	0.00%
3210	03	Real Estate Excise Tax 2				5,166,237	258,312.00	0.11%
4030	34	Solid Waste - M & O		1,144	1,556,458	1,440,440	21,302,896.00	8.86%
4040	34	Solid Waste - Res. For Closure		-	57,611		471,680.00	0.20%
4050	34	Solid Waste Reserve				1,496	75.00	0.00%

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
4060	27	Storm & Surface Water Utility			286,334		1,053,058.00	0.44%
4060	34	Storm & Surface Water Utility		28	1,144,570	1,789,800	3,338,359.00	1.39%
4070	34	Storm & Surface Water Capital		-	14,350		222,308.00	0.09%
4124	27	Land Use & Permitting		783	1,163,291	9,800	4,529,368.00	1.88%
4200	34	Boston Harbor Water/Wastewater		-	58,353	80,602	444,525.00	0.18%
4210	34	Boston Harbor Reserve		-	1,234	33,338	41,865.00	0.02%
4300	34	Tamoshan/Beverly Beach Sewer		-	27,126	45,161	128,433.00	0.05%
4340	34	Grand Mound Wastewater		-	141,327	471,345	796,504.00	0.33%
4350	34	Grand Mound Water		697	85,789	471,345	412,581.00	0.17%
4380	04	Olympic View Debt Service					-	0.00%
4400	34	Tamoshan Water/Sewer		-	18,237	35,120	90,237.00	0.04%
4410	34	Olympic View Sewer		-	7,717		41,800.00	0.02%
4420	34	Tamoshan Reserve			205		2,885.00	0.00%
4440	34	Grand Mound Wastewater		-	1,020	21,256	61,801.00	0.03%
4450	34	Grand Mound Water Cap		-	4,839		31,428.00	0.01%
4460	04	Tamoshan Beverly Beach Debt					-	0.00%
4480	04/34	Grand Mound Debt Service		83,336			4,167.00	0.00%
4510	04/40	Community Loan Repayment #1		10,598	1,295		1,825.00	0.00%
5030	22	Unemployment Compensation		-	4,460	2,833,333	321,089.00	0.13%
5050	22	Insurance Risk		-	72,022	43,000	2,324,661.00	0.97%
5060	22	Benefits Administration		-	11,330		328,981.00	0.14%
5210	25	Central Services/Facilities		2,071	1,184,655		8,498,951.00	3.53%
5250	38	Information Technology					4,446,554.00	1.85%
5220	25	Central Services Reserve			46,626	20,772	1,638,269.00	0.68%
5230	25	CS Facilities Engineering		-	18,848		344,630.00	0.14%
5240	25	System Reserve		-	130		211,414.00	0.09%
5410	25/04	E.R.&R. Maintenance		87,127	433,336	280,391	4,108,540.00	1.71%
5420	25	E.R.&R. Replacement			1	68,424	77,121.00	0.03%
6331		Forest Excise					-	0.00%
6334		Treasurer's Trust					-	0.00%
6335		Taxes & Refunds Pending					-	0.00%
6336		Performance Bonds					-	0.00%
6338-9,A-D		State Agencies					-	0.00%
6350-54		Drainage Districts					-	0.00%
6410-11		Cemetery Districts					-	0.00%
6420-29,F-P		PUD #1					-	0.00%
6431		Tanglewilde Parks					-	0.00%
6440-49,A-J		Housing Authority					-	0.00%
6450		Intercity Transit					-	0.00%
6460-64		Timberland Regional Library					-	0.00%
6471		ORCAA		6,455			89,281.00	0.04%
6480		Conservation District					-	0.00%
6490		Thurston Regional Planning					159,263.00	0.07%
6500-06		ESD #113					-	0.00%
6500-6620		School Districts					-	0.00%

Expend/Budget Allocation Factors			Expenditures					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Interfund Transactions	Operating Transfers	Adjusted Expenditures	
							Amount	%
6630-6777		Fire Districts					-	0.00%
6780,67A		West Thurston Fire					-	0.00%
67B		SE Thurston Regional Fire					-	0.00%
6802-07		Port of Olympia					-	0.00%
6810-70		Cities & Towns					-	0.00%
6910-11		CapCom					-	0.00%
6920		Visitor & Convention's Bureau					-	0.00%
6930		Olympia Metropolitan Park District					-	0.00%
6940		Dispute Resolution Center					-	0.00%
6950		Area Agency On Aging		2,951,327			381,679.00	0.16%
6960		Thurston Mason BHO					(79.00)	0.00%
6970		Wash State Trans Insur Pool					-	0.00%
6980		LOTT					-	0.00%
Total County-Wide Detail			\$ 3,926,731	\$ 5,524,396	\$ 33,046,204	\$ 40,290,827	\$ 240,457,056	100.00%
County-Wide Summary								
Administration & Support Services			\$ 12,736	\$ 92,159	\$ 5,236,118	\$ 23,812,670	\$ 44,988,166	18.71%
Community Protection			3,889,094	2,337,188	12,780,799	5,012,859	82,634,350	34.37%
Health, Employment, & Environment			11,145	16,824	3,872,042	3,990,572	49,135,653	20.43%
Roads			13,756	35,238	7,715,636	3,084,823	34,469,397	14.33%
Utilities			-	85,205	3,441,609	4,389,903	28,599,346	11.89%
County-Wide			3,926,731	2,566,614	33,046,204	40,290,827	239,826,912	99.74%
Agency			-	2,957,782	-	-	630,144	0.26%
Total County-Wide Summary			\$ 3,926,731	\$ 5,524,396	\$ 33,046,204	\$ 40,290,827	\$ 240,457,056	100.00%

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
County-Wide Detail									
0010	23	Non-Departmental	\$ 6,027,585	1.64%	\$ 157,637	\$ 6,000	\$ 2,361,709		
0010	03	Commissioners	2,409,734	0.65%	2,086,847	10,800	76,480		
0010	22	Human Resources	1,908,212	0.52%	1,406,543	29,683	223,715		
0010/02	A200	Auditor	4,256,305	1.16%	2,587,986	274,700	697,157		
0010/02	A280	Auditor - Financial Services	2,028,987	0.55%	1,590,325	11,374	16,489		
0010	01	Assessor	4,249,556	1.15%	3,223,861	11,000	72,000		
0010	04	Treasurer	1,265,034	0.34%	927,689	12,000	84,819		
0010	05	Clerk	3,685,073	1.00%	3,103,309	60,000	56,437		
0010	07	District Court	3,874,163	1.05%	3,228,127	19,041	130,626		
0010	06	Superior Court	6,127,432	1.66%	4,021,395	64,300	879,851		
0010	24	Public Defense	6,835,258	1.86%	3,995,345	13,024	1,982,192		16,150
0010	08	Juvenile Probation	7,651,651	2.08%	5,933,400	98,670	380,784		15,624
0010	09	Prosecuting Attorney	9,632,563	2.62%	7,972,325	71,695	172,925		32,336
0010	10	Sheriff	18,926,587	5.14%	14,589,413	281,448	334,370		5,000
0010	11	Corrections	21,529,202	5.85%	15,253,643	301,629	2,828,786	303,676	10,745
0010	12	Coroner	1,213,493	0.33%	759,599	10,759	218,533		9,009
0010	27	WSU Extension	533,983	0.15%	223,444	15,333	148,601		12,961
0010	29	Emergency Management	1,638,121	0.45%	800,774	111,358	289,025	39,897	
0010	36	Planning	2,406,142	0.65%	1,554,585	16,953	637,677		
0010	37	Pre-Trial Services	635,791	0.17%	541,028	38,100	16,100		
0010	90	State Examiner	131,000	0.04%			131,000		
1010	04	Treasurer's M & O	-	0.00%					
1020	05	Family Court - Clerk	382,465	0.10%	366,149	1,500	5,000		
1030	27	Fair	604,082	0.16%	272,686	29,010	172,530		
1040	06	Law Library	101,721	0.03%	1,000	89,958			
1050	02	Auditor - M & O	264,041	0.07%	87,862	22,429	97,900		7,500
1080	06	Family Court - Superior Court	53,335	0.01%			52,155		
1090	02	Auditor - Election Reserve	90,027	0.02%		20,000	28,971		40,000
1100	03	Det. Fac. Sales Tax Hold.	5,670,975	1.54%			50,000		
1110	09	Victim Advocate Program	677,233	0.18%	602,193	24,350	32,856		
1120	04	Investment Administration	-	0.00%					
1140	29	Emergency Management Council	28,591	0.01%		495	27,512		
1160	01	REET Technology - Assessor	66,366	0.02%	66,366				
1160	04	REET Technology	10,000	0.00%			10,000		
1170	03	Trial Court Improvement	100,651	0.03%			100,000		
1180	40	Treatment Sales Tax	6,277,525	1.71%			267,955	1,766,930	
1190	34	County Roads	31,953,867	8.68%	11,527,395	2,894,049	5,661,472		410,500
1190	34	Parks	2,684,225	0.73%	515,610	137,900	681,800		1,261,538

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
1200	40	Veterans	316,872	0.09%	102,423	1,500	173,026		
1280/90	29	Medic One & Reserve	17,835,438	4.85%	1,167,635	1,903,350	998,032	8,916,667	1,592,890
1300	03	Stadium/Convention/Art Center	41,316	0.01%			41,000		
1350	34	Noxious Weed	645,464	0.18%	395,797	21,500	34,000		
1360	04	Tax Refunds	-	0.00%					
1380	03	Conservation Futures	1,357,611	0.37%			1,000,000		
1400	41	Housing & Community Renewal	6,563,357	1.78%	493,715	2,000	5,940,082		
1440	10	Sheriff's Special Programs	97,214	0.03%	70,419	20,801	4,450		
1450	11	Prisoner's Concession	346,706	0.09%	27,945	44,495	266,293		
1470	09	Interlocal Drug Enforcement	42,771	0.01%	42,771				
1470	10	Interlocal Drug Enforcement	118,635	0.03%	34,097	6,250	69,900		7,022
1490	40	PHSS Technology	31,862	0.01%		26,160	5,000		
1500	40	Public Health	10,773,883	2.93%	8,813,386	130,863	242,319		
1500	41	Social Services	7,557,045	2.05%	667,620	6,900	5,084,541	1,672,261	
1550	02	Communications - 911 Excise Tax	9,021,651	2.45%			9,021,651		
1600	34	Transportation Benefits-District	-						
1610	02	Election Stabilization Fund	19	0.00%					
1620	03	Public, Educational & Govt Access	302,300	0.08%			302,300		
1720	34	Long Lake - LMD	261,743	0.07%	101,230	4,750	116,650		
1740	34	Lake Lawrence - LMD	114,220	0.03%	45,619	850	56,732	200	
1780	27	WRIA Water & Waste	13,750	0.00%	13,750				
1900	09	Anti-Profitteering	20,264	0.01%			20,000		
1910	05	Clerk's Collection	323,860	0.09%	308,715				
1920	03	Tourism Promotion Area	977,186	0.27%			969,281		
1930	03	Historic Preservation	53,667	0.01%			30,000		
2240	03/04	G.O. Bonds 2007	-	0.00%					
2250	03/04	G.O. Bonds 2009	1,674,900	0.46%					
2260	03/04	GO Bonds 2010	2,071,900	0.56%					
2261	03/04	GO Bonds 2010 - Sinking Fund	-	0.00%					
2270	03/04	GO Bonds 2015	937,900	0.25%					
2280	04	Rid # 2	-	0.00%					
2290	03/04	GO Bonds 2016	1,507,800	0.41%					
2300	03/04	Corrections Flex Unit	1,000,000	0.27%					
3010	34	Roads Construction In Progress	16,072,386	4.37%	1,539,776	81,250	3,540,651		10,747,888
3080	03	Jail Capital Projects	300,000	0.08%					12,217
3160	03	Real Estate Excise Tax	13,657,910	3.71%			65,000		
3170	03	2010 Debt Holding	21,528	0.01%					
3190	34	Transportation Impact Fees	840,000	0.23%					
3200	34	Parks Impact Fees	705,000	0.19%					
3210	03	Real Estate Excise Tax 2	7,190,359	1.95%					
4030	34	Solid Waste - M & O	27,828,895	7.56%	3,281,243	281,600	18,603,828		2,370,000
4040	34	Solid Waste - Res. For Closure	2,799,851	0.76%	376,297	123,900	427,650		1,812,868
4050	34	Solid Waste Reserve	2,042,123	0.55%					

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
4060	27	Storm & Surface Water Utility	1,904,452	0.52%	1,045,130	70,100	247,500	141,200	
4060	34	Storm & Surface Water Utility	5,781,451	1.57%	1,826,311	155,850	485,533	112,293	2,500
4070	34	Storm & Surface Water Capital	2,388,281	0.65%	180,065	9,850	680,050		1,080,000
4124	27	Land Use & Permitting	4,866,828	1.32%	3,506,703	68,975	120,104		
4200	34	Boston Harbor Water/Wastewater	507,144	0.14%	248,228	34,800	87,623		
4210	34	Boston Harbor Reserve	229,232	0.06%			137,619		90,381
4300	34	Tamoshan/Beverly Beach Sewer	209,812	0.06%	81,134	8,500	49,283		
4340	34	Grand Mound Wastewater	1,324,778	0.36%	363,136	90,551	260,329		
4350	34	Grand Mound Water	962,365	0.26%	197,469	91,854	109,592		6,842
4380	04	Olympic View Debt Service	-	0.00%					
4400	34	Tamoshan Water/Sewer	144,785	0.04%	42,112	14,963	34,803		
4410	34	Olympic View Sewer	50,179	0.01%	17,865	5,500	19,140		
4420	34	Tamoshan Reserve	60,910	0.02%	4,705		56,000		
4440	34	Grand Mound Wastewater	254,176	0.07%	2,296		181,000		70,000
4450	34	Grand Mound Water Cap	1,667,044	0.45%	3,368		46,938		1,615,150
4460	04	Tamoshan Beverly Beach Debt	-	0.00%					
4480	04/34	Grand Mound Debt Service	104,150	0.03%			4,400		
4510	04/40	Community Loan Repayment #1	160,926	0.04%			149,281		
5030	22	Unemployment Compensation	3,122,690	0.85%	282,897	2,000			
5050	22	Insurance Risk	3,046,359	0.83%	375,416	1,550	2,557,447		1,000
5060	22	Benefits Administration	348,969	0.09%	254,928	4,569	73,142		5,000
5210	25	Central Services/Facilities	9,108,973	2.47%	3,890,557	287,400	3,750,882		9,250
5250	38	Information Technology	5,160,579	1.40%	3,013,010	59,454	2,044,974		
5220	25	Central Services Reserve	5,814,247	1.58%		824,655	2,488,800		2,454,166
5230	25	CS Facilities Engineering	584,627	0.16%	514,552	6,000	10,244		
5240	25	System Reserve	524,280	0.14%	124,150		400,000		
5410	25/04	E.R.&R. Maintenance	5,298,615	1.44%	1,389,374	2,675,803	216,333		185,500
5420	25	E.R.&R. Replacement	7,516,400	2.04%		59,600			7,456,800
6331		Forest Excise	-	0.00%					
6334		Treasurer's Trust	-	0.00%					
6335		Taxes & Refunds Pending	-	0.00%					
6336		Performance Bonds	-	0.00%					
6338-9,A-D		State Agencies	-	0.00%					
6350-54		Drainage Districts	-	0.00%					
6410-11		Cemetery Districts	-	0.00%					
6420-29,F-P		PUD #1	-	0.00%					
6431		Tanglewilde Parks	-	0.00%					
6440-49,A-J		Housing Authority	-	0.00%					
6450		Intercity Transit	-	0.00%					
6460-64		Timberland Regional Library	-	0.00%					
6471		ORCAA	2,138,373	0.58%					
6480		Conservation District	-	0.00%					
6490		Thurston Regional Planning	3,987,209	1.08%	2,104,500	64,800	1,644,500	18,909	154,500
6500-06		ESD #113	-	0.00%					
6500-6620		School Districts	-	0.00%					

Expend/Budget Allocation Factors			Budget						
Fund No.	Agy. No.	Fund/Agency Name	Amount	%	Payroll & Benefits	Supplies	Services	Inter-Government	Capital
6630-6777		Fire Districts	-	0.00%					
6780,67A		West Thurston Fire	-	0.00%					
67B		SE Thurston Regional Fire	-	0.00%					
6802-07		Port of Olympia	-	0.00%					
6810-70		Cities & Towns	-	0.00%					
6910-11		CapCom	-	0.00%					
6920		Visitor & Convention's Bureau	-	0.00%					
6930		Olympia Metropolitan Park District	-	0.00%					
6940		Dispute Resolution Center	-	0.00%					
6950		Area Agency On Aging	9,428,200	2.56%					
6960		Thurston Mason BHO	-	0.00%					
6970		Wash State Trans Insur Pool	-	0.00%					
6980		LOTT	-	0.00%					
Total County-Wide Detail			\$ 368,094,396	100.00%	\$ 124,346,880	\$ 11,870,501	\$ 81,795,330	\$ 12,972,033	\$ 31,495,337
County-Wide Summary									
Administration & Support Services			\$ 87,261,576	23.71%	\$ 23,638,008	\$ 4,427,428	\$ 16,550,065	\$ -	\$ 10,159,216
Community Protection			97,097,471	26.38%	61,650,647	1,167,420	7,890,283	343,573	108,103
Health, Employment, & Environment			70,665,973	19.20%	16,056,596	2,342,486	24,903,689	12,355,858	2,867,389
Roads			48,866,253	13.28%	13,067,171	2,975,299	9,202,123	-	11,158,388
Utilities			48,649,341	13.22%	7,829,958	893,068	21,604,670	253,693	7,047,741
County-Wide			352,540,614	95.77%	122,242,380	11,805,701	80,150,830	12,953,124	31,340,837
Agency			15,553,782	4.23%	2,104,500	64,800	1,644,500	18,909	154,500
Total County-Wide Summary			\$ 368,094,396	100.00%	\$ 124,346,880	\$ 11,870,501	\$ 81,795,330	\$ 12,972,033	\$ 31,495,337

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
County-Wide Detail								
0010	23	Non-Departmental			\$ 565,524	\$ 2,936,715	\$ 3,237,706	1.18%
0010	03	Commissioners	5,500	600	229,507		2,403,939	0.87%
0010	22	Human Resources	9,858	2,656	235,757		1,896,324	0.69%
0010/02	A200	Auditor	3,300	2,277	590,885	100,000	4,156,007	1.51%
0010/02	A280	Auditor - Financial Services	3,000	4,000	403,799		2,022,337	0.74%
0010	01	Assessor			942,695		4,249,556	1.55%
0010	04	Treasurer			240,526		1,265,034	0.46%
0010	05	Clerk	12,447	2,829	450,051		3,670,561	1.34%
0010	07	District Court	2,686	165	493,518		3,871,455	1.41%
0010	06	Superior Court	5,300	2,623	1,153,963		6,119,905	2.23%
0010	24	Public Defense	3,135	321	825,091		6,825,515	2.48%
0010	08	Juvenile Probation			1,223,173		7,645,401	2.78%
0010	09	Prosecuting Attorney	20,400	5,400	1,357,482		9,595,119	3.49%
0010	10	Sheriff	9,079	2,867	3,704,410		18,913,238	6.88%
0010	11	Corrections	16,730	2,091	2,811,902		21,279,267	7.74%
0010	12	Coroner	2,890	2,050	210,653		1,205,196	0.44%
0010	27	WSU Extension	1,417	1,615	130,612		525,918	0.19%
0010	29	Emergency Management			395,067	2,000	1,606,298	0.58%
0010	36	Planning			196,927		2,406,142	0.88%
0010	37	Pre-Trial Services			40,563		635,791	0.23%
0010	90	State Examiner					131,000	0.05%
1010	04	Treasurer's M & O					-	0.00%
1020	05	Family Court - Clerk			9,816		382,465	0.14%
1030	27	Fair			129,856		604,082	0.22%
1040	06	Law Library			10,763		101,721	0.04%
1050	02	Auditor - M & O			48,350		261,041	0.09%
1080	06	Family Court - Superior Court			1,180		53,335	0.02%
1090	02	Auditor - Election Reserve			1,056		74,027	0.03%
1100	03	Det. Fac. Sales Tax Hold.			6,123	5,614,852	336,866	0.12%
1110	09	Victim Advocate Program			17,834		677,233	0.25%
1120	04	Investment Administration					-	0.00%
1140	29	Emergency Management Council			584		28,591	0.01%
1160	01	REET Technology - Assessor					66,366	0.02%
1160	04	REET Technology					10,000	0.00%
1170	03	Trial Court Improvement			651		100,651	0.04%
1180	40	Treatment Sales Tax			19,103	4,223,537	939,967	0.34%
1190	34	County Roads	69,499	36,235	7,645,657	3,709,060	28,165,613	10.25%
1190	34	Parks			87,377		2,179,610	0.79%

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
1200	40	Veterans			25,236	14,687	302,919	0.11%
1280/90	29	Medic One & Reserve	4,532	381	445,451	2,806,500	7,839,939	2.85%
1300	03	Stadium/Convention/Art Center			316		41,316	0.02%
1350	34	Noxious Weed			174,167	20,000	626,464	0.23%
1360	04	Tax Refunds					-	0.00%
1380	03	Conservation Futures			41,925	315,686	1,057,709	0.38%
1400	41	Housing & Community Renewal			100,284	27,276	6,537,445	2.38%
1440	10	Sheriff's Special Programs			1,544		97,214	0.04%
1450	11	Prisoner's Concession			7,973		346,706	0.13%
1470	09	Interlocal Drug Enforcement					42,771	0.02%
1470	10	Interlocal Drug Enforcement	116		1,250		115,716	0.04%
1490	40	PHSS Technology			702		31,862	0.01%
1500	40	Public Health	7,445	1,366	1,554,904	23,600	10,743,093	3.91%
1500	41	Social Services	379	23	123,571	1,750	6,300,805	2.29%
1550	02	Communications - 911 Excise Tax					9,021,651	3.28%
1600	34	Transportation Benefits-District					-	0.00%
1610	02	Election Stabilization Fund			19		19	0.00%
1620	03	Public, Educational & Govt Access					302,300	0.11%
1720	34	Long Lake - LMD			39,113		261,743	0.10%
1740	34	Lake Lawrence - LMD			10,819		114,070	0.04%
1780	27	WRIA Water & Waste					13,750	0.01%
1900	09	Anti-Profitteering			264		20,264	0.01%
1910	05	Clerk's Collection			15,145		323,860	0.12%
1920	03	Tourism Promotion Area			7,905		977,186	0.36%
1930	03	Historic Preservation			667	23,000	31,817	0.01%
2240	03/04	G.O. Bonds 2007					-	0.00%
2250	03/04	G.O. Bonds 2009	1,610,000	64,900			83,745	0.03%
2260	03/04	GO Bonds 2010	1,347,750	724,150			103,595	0.04%
2261	03/04	GO Bonds 2010 - Sinking Fund					-	0.00%
2270	03/04	GO Bonds 2015	697,750	240,150			46,895	0.02%
2280	04	Rid # 2					-	0.00%
2290	03/04	GO Bonds 2016	210,000	1,297,800			75,390	0.03%
2300	03/04	Corrections Flex Unit	320,000	680,000			50,000	0.02%
3010	34	Roads Construction In Progress			162,821		11,773,231	4.28%
3080	03	Jail Capital Projects			287,783		295,113	0.11%
3160	03	Real Estate Excise Tax			1,000	13,591,910	745,596	0.27%
3170	03	2010 Debt Holding				21,528	1,076	0.00%
3190	34	Transportation Impact Fees				840,000	42,000	0.02%
3200	34	Parks Impact Fees				705,000	35,250	0.01%
3210	03	Real Estate Excise Tax 2				7,190,359	359,518	0.13%
4030	34	Solid Waste - M & O			1,901,274	1,390,950	25,559,493	9.30%
4040	34	Solid Waste - Res. For Closure			59,136		2,074,704	0.75%
4050	34	Solid Waste Reserve				2,042,123	102,106	0.04%

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
4060	27	Storm & Surface Water Utility			400,522		1,798,552	0.65%
4060	34	Storm & Surface Water Utility		15	1,539,249	1,659,700	4,119,502	1.50%
4070	34	Storm & Surface Water Capital			438,316		1,956,281	0.71%
4124	27	Land Use & Permitting		5,109	1,156,137	9,800	4,852,664	1.77%
4200	34	Boston Harbor Water/Wastewater			56,493	80,000	431,144	0.16%
4210	34	Boston Harbor Reserve			1,232		193,080	0.07%
4300	34	Tamoshan/Beverly Beach Sewer			25,895	45,000	167,062	0.06%
4340	34	Grand Mound Wastewater			139,979	470,783	877,534	0.32%
4350	34	Grand Mound Water		700	85,125	470,783	511,719	0.19%
4380	04	Olympic View Debt Service					-	0.00%
4400	34	Tamoshan Water/Sewer			17,907	35,000	111,535	0.04%
4410	34	Olympic View Sewer			7,674		50,179	0.02%
4420	34	Tamoshan Reserve			205		60,910	0.02%
4440	34	Grand Mound Wastewater			880		226,176	0.08%
4450	34	Grand Mound Water Cap			1,588		1,020,984	0.37%
4460	04	Tamoshan Beverly Beach Debt					-	0.00%
4480	04/34	Grand Mound Debt Service		99,750			9,388	0.00%
4510	04/40	Community Loan Repayment #1		10,350	1,295		151,094	0.05%
5030	22	Unemployment Compensation			4,460	2,833,333	431,024	0.16%
5050	22	Insurance Risk			67,946	43,000	3,005,109	1.09%
5060	22	Benefits Administration			11,330		346,969	0.13%
5210	25	Central Services/Facilities		1,779	1,169,105		9,103,583	3.31%
5250	38	Information Technology			43,141		5,160,579	1.88%
5220	25	Central Services Reserve			46,626		4,832,581	1.76%
5230	25	CS Facilities Engineering			18,951	34,880	551,491	0.20%
5240	25	System Reserve			130		524,280	0.19%
5410	25/04	E.R.&R. Maintenance		87,400	451,414	292,791	4,863,234	1.77%
5420	25	E.R.&R. Replacement					4,533,680	1.65%
6331		Forest Excise					-	0.00%
6334		Treasurer's Trust					-	0.00%
6335		Taxes & Refunds Pending					-	0.00%
6336		Performance Bonds					-	0.00%
6338-9,A-D		State Agencies					-	0.00%
6350-54		Drainage Districts					-	0.00%
6410-11		Cemetery Districts					-	0.00%
6420-29,F-P		PUD #1					-	0.00%
6431		Tanglewilde Parks					-	0.00%
6440-49,A-J		Housing Authority					-	0.00%
6450		Intercity Transit					-	0.00%
6460-64		Timberland Regional Library					-	0.00%
6471		ORCAA		2,138,373			106,919	0.04%
6480		Conservation District					-	0.00%
6490		Thurston Regional Planning					199,360	0.07%
6500-06		ESD #113					-	0.00%
6500-6620		School Districts					-	0.00%

Expend/Budget Allocation Factors			Budget					
Fund No.	Agy. No.	Fund/Agency Name	Debt - Principal	Debt - Interest	Inter. Trans.	Operating Transfers	Adjusted Budget	
							Amount	%
6630-6777		Fire Districts					-	0.00%
6780,67A		West Thurston Fire					-	0.00%
67B		SE Thurston Regional Fire					-	0.00%
6802-07		Port of Olympia					-	0.00%
6810-70		Cities & Towns					-	0.00%
6910-11		CapCom					-	0.00%
6920		Visitor & Convention's Bureau					-	0.00%
6930		Olympia Metropolitan Park District					-	0.00%
6940		Dispute Resolution Center					-	0.00%
6950		Area Agency On Aging		9,428,200			471,410	0.17%
6960		Thurston Mason BHO					-	0.00%
6970		Wash State Trans Insur Pool					-	0.00%
6980		LOTT					-	0.00%
Total County-Wide Detail			\$ 4,363,213	\$ 14,846,175	\$ 34,829,324	\$ 51,575,603	\$ 274,809,631	100.00%
County-Wide Summary								
Administration & Support Services			\$ 21,658	\$ 98,712	\$ 5,305,814	\$ 27,060,675	\$ 57,375,899	20.88%
Community Protection			4,258,283	3,025,346	13,015,436	5,638,380	84,520,641	30.76%
Health, Employment, & Environment			13,773	18,844	3,974,189	8,133,149	52,494,646	19.10%
Roads			69,499	36,235	7,808,478	4,549,060	39,980,844	14.55%
Utilities			-	100,465	4,725,407	6,194,339	39,659,912	14.43%
County-Wide			4,363,213	3,279,602	34,829,324	51,575,603	274,031,942	99.72%
Agency			-	11,566,573	-	-	777,689	0.28%
Total County-Wide Summary			\$ 4,363,213	\$ 14,846,175	\$ 34,829,324	\$ 51,575,603	\$ 274,809,631	100.00%

Other Assumptions

The "Other Assumptions" table contains various assumptions used for computing service costs in other tables within this model. The types of assumptions contained within this table and the types of computations that are computed with these assumptions in other tables within this cost model is noted below:

- "Budget/Expenditure Percentage Reductions" reduce expended and budgeted amounts in the "Expend/Budget Allocation Factors" table for each fund/department by the reported percentages. These amounts are reduced to provide a more reasonable allocation based on assumed effort and cost of service for some service costs that use these amounts to allocate their services to user funds.
- "Law Library Cost Allocation Assumptions" allocate the service cost of the Law Library to user funds by the reported percentages. These percentages are periodically updated based on estimates of use from serviced departments.
- "Building Usage Assumptions" compute the depreciated (usage) cost for occupied space in buildings that were purchased with general governmental resources. The depreciated usage cost assumes a 40 year life for each occupied building asset.
- "Cash Receipt Transactions" reduce the allocated cost for processing cash receipts for outside agencies. These allocations are reduced to reflect the reduced processing cost and scrutiny applied to these transactions.
- "Accounts Payable Agency Invoice Transactions" reduce the allocated cost for processing accounts payable invoice transactions for outside agencies. These allocations are reduced based on the reduced processing cost and scrutiny applied to these transactions by the accounts payable section in Financial Services.

Other Assumptions	
Description	Amount
Budget/Expenditure Percentage Reductions	
See "Expenditure/Budget Allocation Factors" Table	
Debt Expenditure Adjustment	95.00%
Debt Budget Adjustment	95.00%
Capital Expenditure Adjustment	40.00%
Capital Budget Adjustment	40.00%
Solid Waste Longhaul Contract Payment Adjustment	0.00%
Operating Transfer Expenditure Adjustment	95.00%
Operating Transfer Budget Adjustment	95.00%
Outside Agency Expenditure Adjustment	95.00%
Outside Agency Budget Adjustment	95.00%
Intergovernmental Expenditure Adjustment	75.00%
Intergovernmental Budget Adjustment	75.00%
Law Library Cost Allocation Assumptions	
See "Law Library" Section in "Allocation of Costs - All Cost Plans" Table)	
Law Library Allocation For PAO	10.00%
Law Library Allocation For District Court	1.00%
Law Library Allocation For Superior Court	22.00%
Law Library Allocation For Juvenile Probation	1.00%
Law Library Allocation For Sheriff	0.00%
Law Library Allocation For External Or Public Use	66.00%

Other Assumptions	
Description	Amount
Law Library Allocation Total	100.00%
Building Usage Assumptions	
<u>Building Life:</u>	
Assumed Life Of Buildings	40
<u>Building Usage Computed Cost for PAO Civil Section</u>	
Total Annual Depreciated Cost for Building 5 (Twin County Building)	89,523
Total County FTEs Employed in Fully Utilized Space in Building 5	67.1
PAO Civil FTEs Employed in Building 5	8.85
% of Building 5 Utilitized by PAO Civil	13.19%
Depreciated Cost of Building 5 Applicable to PAO Civil	\$ 11,807
Regional Planning	
Expected Percentage of Effort and Benefit to each Benefitting Program	14.29%
Cash Receipt Transactions	
Percentage of Effort for BHO When Compared to County Funds	100.00%
Percentage of Effort for All Other Agencies When Compared to County Funds	10.00%

Other Assumptions	
Description	Amount
Accounts Payable Agency Invoice Transactions	
Fire Districts (6610-791):	
Transactions	6,433
Weighting Work Load Factor	15.00%
Drainage Districts (6350-6354):	
Transactions	58
Weighting Work Load Factor	15.00%
West Thurston Fire: (6780)	
Transactions	1,267
Weighting Work Load Factor	15.00%
SE Thurston RFA (67BO)	
Transactions	1,070
Weighting Work Load Factor	15.00%
Tanglewilde (6431):	
Transactions	36
Weighting Work Load Factor	15.00%
Thurston Mason BHO (6960)	
Transactions	1,724

Other Assumptions	
Description	Amount
Weighting Work Load Factor	100.00%
Cemetary District #1 (6410):	
Transactions	101
Weighting Work Load Factor	15.00%
Cemetary District #2 (6411):	
Transactions	290
Weighting Work Load Factor	15.00%
Thurston Regional Planning: 6490	
Transactions	954
Weighting Work Load Factor	60.00%
ORCAA: 6470-6471	
Transactions	424
Weighting Work Load Factor	0.00%
AAA: 6950	
Transactions	1,971
Weighting Work Load Factor	60.00%

Service Costs

Selected service cost measures are computed and reported in this table. For each cost measure, the service provided and total cost of that service is reported on the first line. Data used to quantify and measure that service is reported on the second line. The cost per service is reported on the third line by dividing the service cost from line one by services provided from line two.

Cost Per Service - Last Eight Years								
Description	2018	2017	2016	2015	2014	2013	2012	2011
Assessment Cost	\$4,693,708	\$4,561,590	\$4,132,343	\$3,835,605	\$3,798,919	\$3,908,216	\$3,882,615	\$3,790,877
Taxes Levied	\$425,991,729	\$381,154,751	\$357,276,673	\$347,557,467	\$330,229,199	\$325,397,796	\$324,981,435	\$315,761,897
Cost Per Tax Levied	\$0.0110	\$0.0120	\$0.0116	\$0.0110	\$0.0115	\$0.0120	\$0.0119	\$0.0120
Association Dues	\$ 96,705	\$ 100,966	\$ 69,323	\$ 85,843	\$ 90,460	\$ 72,521	\$ 70,979	\$ 79,725
Employees	1,114	1,084	1,054	1,031	1,038	1,038	1,022	1,023
Cost Per Employee Served	\$86.85	\$93.18	\$65.76	\$83.23	\$87.13	\$69.85	\$69.42	\$77.90
Budget Cost	\$ 827,829	\$ 634,594	\$ 540,703	\$ 500,017	\$ 574,129	\$ 677,212	\$ 590,552	\$ 665,982
Adjusted Budget	\$274,031,942	\$257,201,803	\$246,396,956	\$218,034,505	\$220,109,901	\$226,429,908	\$221,700,556	\$222,932,791
Cost Per \$ of Budget	\$0.00302	\$0.00247	\$0.00219	\$0.00229	\$0.00261	\$0.00299	\$0.00266	\$0.00299
Selected Building Usage Costs	\$ 1,330,420	\$ 1,337,853	\$ 1,409,823	\$ 1,407,884	\$ 2,154,786	\$ 1,714,300	\$2,144,966	\$2,205,716
Square Feet Of Tracked Space	199,639	251,978	276,925	276,925	333,116	329,849	285,190	333,164
Cost Per Square Foot	\$6.66	\$5.31	\$5.09	\$5.08	\$6.47	\$5.20	\$7.52	\$6.62
HR Personnel Cost	\$ 1,491,087	\$ 1,391,258	\$ 1,330,662	\$ 1,195,828	\$ 1,755,507	\$ 1,787,931	\$ 1,560,985	\$ 1,445,314
Employees	1,114	1,084	1,054	1,031	1,038	1,038	1,022	1,023
Cost Per Employee Served	\$1,339	\$1,284	\$1,262	\$1,159	\$1,691	\$1,722	\$1,527	\$1,412
Civil Service Cost	\$ 128,814	\$ 125,411	\$ 122,894	\$ 97,902	\$ 67,894	\$ 98,378	\$ 78,843	\$21,690
Sheriff Employees	108	107	108	107	107	107	104	104
Cost Per Sheriff Employee Served	\$1,192.28	\$1,174.81	\$1,140.55	\$914.97	\$634.52	\$919.42	\$761.77	\$209.57
Account Reporting Cost	\$ 1,224,970	\$ 1,098,753	\$ 942,712	\$ 910,665	\$ 738,624	\$ 746,749	\$ 833,711	\$ 847,916
Adjusted Expenditures	\$240,457,056	\$226,741,131	\$213,697,288	\$195,357,187	\$193,223,280	\$195,726,638	\$186,070,485	\$189,387,583
Cost Per \$ of Reported Expenditure	\$0.00509	\$0.00485	\$0.00441	\$0.00466	\$0.00382	\$0.00382	\$0.00448	\$0.00448
Financial Policies & Procedures Cost	\$24,709	\$22,736	\$44,855	\$32,205	\$35,783	\$23,137	\$34,001	\$37,915
Accounting FTEs	40	40	37	37	37	43	43	43
Cost Per Accounting FTE	\$623.34	\$563.19	\$1,219.88	\$875.97	\$973.29	\$538.07	\$788.89	\$879.70

Cost Per Service - Last Eight Years								
Description	2018	2017	2016	2015	2014	2013	2012	2011
Fixed Asset Accounting Cost	\$177,820	\$178,201	\$134,227	\$150,609	\$149,666	\$134,366	\$154,360	\$130,066
Fixed Asset Transactions	13,438	9,261	18,494	12,385	12,302	15,818	10,693	17,774
Cost Per Processed Transaction	\$13.23	\$19.24	\$7.26	\$12.16	\$12.17	\$8.49	\$14.44	\$7.32
Grant Accounting Cost	\$188,987	\$118,549	\$24,659	\$19,498	\$23,950	\$58,057	\$41,208	\$28,740
Grant Expenditure	22,536,538	17,716,697	18,070,551	18,607,855	31,131,183	30,733,547	28,563,431	31,447,485
Cost Per \$ of Grant Expenditure	\$0.00839	\$0.00669	\$0.00136	\$0.00105	\$0.00077	\$0.00189	\$0.00144	\$0.00091
Internal Audit Cost	\$ -	\$ -	\$ -	\$ 200,498	\$ 148,208	\$42,403	\$0	\$1,757
Adjusted Expenditures	\$240,457,056	\$226,741,131	\$213,697,288	\$195,357,187	\$193,223,280	\$195,726,638	\$186,070,485	\$189,387,583
Cost Per \$ of Reported Expenditure	\$0.00000	\$0.00000	\$0.00000	\$0.00103	\$0.00000	\$0.00022	\$0.00000	\$0.00001
Payroll Processing Costs	\$317,073	\$325,054	\$298,444	\$300,923	\$285,045	\$326,938	\$321,549	\$294,830
Employees	1,114	1,084	1,054	1,031	1,038	1,038	1,022	1,023
Cost Per Employee Served	\$284.75	\$299.98	\$283.10	\$291.75	\$274.56	\$314.91	\$314.50	\$288.09
Voucher Processing Costs	\$480,469	\$485,045	\$461,978	\$452,862	\$466,856	\$437,848	\$444,593	\$416,488
Vouchers	58,479	59,098	56,814	52,458	52,434	55,126	54,648	55,871
Cost Per Document Processed	\$8.22	\$8.21	\$8.13	\$8.63	\$8.90	\$7.94	\$8.14	\$7.45
Civil Attorney Costs	1,837,577	1,633,442	1,465,384	1,461,672	1,459,080	1,453,035	1,401,114	\$1,239,719
Civil Attorney Hours	10,686	10,972	9,730	9,802	11,151	9,639	9,395	9,887
Cost Per Service Hour	\$171.96	\$148.88	\$150.60	\$149.13	\$130.84	\$150.75	\$149.14	\$125.39
State Examiner Cost	\$127,459	\$122,503	\$123,440	\$109,286	\$99,262	\$111,673	\$96,301	\$106,192
Adjusted Expenditures	\$240,457,056	\$226,741,131	\$213,697,288	\$195,357,187	\$193,223,280	\$195,726,638	\$186,070,485	\$189,387,583
Cost Per \$ of Reported Expenditure	\$0.00053	\$0.00054	\$0.00058	\$0.00056	\$0.00051	\$0.00057	\$0.00052	\$0.00056
Cash Receipt Processing Cost	\$38,986	\$36,490	\$24,317	\$22,189	\$21,980	\$29,989	\$26,012	\$43,818
Cash Receipt Transactions	23,317	22,022	22,450	22,835	23,606	23,018	24,079	22,852
Cost Per Processed Transaction	\$1.67	\$1.66	\$1.08	\$0.97	\$0.93	\$1.30	\$1.08	\$1.92
Warrant Processing Cost	\$130,176	\$111,195	\$104,565	\$119,151	\$119,733	\$113,563	\$100,778	\$92,552
Warrants	91,212	92,868	97,132	98,289	101,264	103,552	105,120	107,822
Cost Per Processed Transaction	\$1.43	\$1.20	\$1.08	\$1.21	\$1.18	\$1.10	\$0.96	\$0.86

Cost Model Reconciliation

The objective of this table is to reconcile the actual cost from the County's financial system to the total allocated cost in the Full Cost Plan. Actual service costs for the County's General Fund, along with the actual costs for all other County funds, is captured and reported in the "Expend/Budget Allocation Factors" (*Exp*) table. The allocated cost in the Full Cost Plan is computed and reported in the "Cost Allocation - All Cost Plans" (*Alloc*) table. This table therefore reconciles costs from the County's financial system in the *Exp* table to the allocated and billed cost in the *Alloc* table.

The Cost Model Reconciliation table begins with a departmental breakdown of all General Fund service costs reported in the *Exp* table. However, some allocated costs are excluded or not delineated within the *Exp* table. Additional costs extracted from the *Alloc* and Cost Center (*Cost*) tables include:

- Costs for the elected Auditor
- Imputed building usage (depreciation) costs for generally funded multi-use County facilities
- Imputed equipment usage (depreciation) costs for capitalized equipment for the General Fund
- Reallocated costs (service costs provided to and reallocated through other service providers)

There are a variety of service provider unallocated and external service costs that are identified and then excluded within the *Cost* tables. These costs are therefore summarized, reported and subtracted from the computed cost in the Cost Model Reconciliation table. There are also a variety of service provider billing credits that are identified within the accumulated and allocated cost in the *Cost* and *Alloc* tables and are therefore also subtracted in this table.

The resulting computed amounts, after adjustments for rounding, reconcile to the total allocated Full Plan cost in the *Alloc* table.

Cost Model Reconciliation

Cost Center	Exp Table	Cost & Allocation Tables			Rounding Adjust-ments	Reconciliation		
	Total Cost	Add Costs	Unallocable & External Service Costs	Billing Credits		Computed Allocated Cost	Allocated Cost From Allocation Table	Diff
Assessor	4,170,389		-		3	4,170,392	4,170,392	-
BOCC	2,405,906		(235,181)		(6)	2,170,719	2,170,719	-
Human Resources	1,791,807		(30,755)	(43,000)	(10)	1,718,042	1,718,042	-
Financial Services	2,013,805	233,670	(120,596)		14	2,126,893	2,126,893	-
Law Library	44,816		(29,578)		-	15,238	15,238	-
Non-Departmental	5,357,223		(4,295,580)		1	1,061,644	1,061,644	-
Planning	1,792,137		-	(439,780)	(3)	1,352,354	1,352,354	-
Emergency Serv	1,547,842		(40,753)	(701,764)	(6)	805,319	805,319	-
PAO	9,553,778		(7,716,201)	(30,000)	-	1,807,577	1,807,577	-
SAO	127,458				1	127,459	127,459	-
Treasurer	1,222,633		(287,692)		2	934,943	934,943	-
Building Usage	-	4,122,037	(2,907,573)			1,214,464	1,214,464	
Equipment Usage	-	2,261,191				2,261,191	2,261,191	
Reallocated Costs	-	1,165,935				1,165,935	1,165,935	
Total & Subtotal	\$ 30,027,794	\$ 7,782,833	\$ (15,663,909)	\$ (1,214,544)	\$ (4)	\$ 20,932,170	\$ 20,932,170	\$ -