

**JEFFERSON COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA REQUEST**

**TO:** Philip Morley, County Administrator  
**FROM:** Aimée Campbell, Chief Accountant  
**DATE:** October 6, 2011  
**RE:** Adoption of the 2011/2012 Jefferson County Cost Allocation Plan

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**STATEMENT OF ISSUE:**

The Jefferson County Cost Allocation Plan and Indirect Cost Proposal for fiscal years ending December 31, 2011 and 2012 has been completed and is being presented for approval.

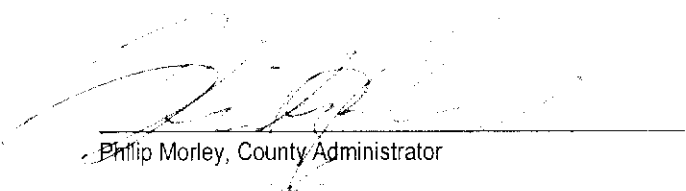
**FISCAL IMPACT:**

The proposed Jefferson County Cost Allocation Plan will allow Public Works to pay the General Fund \$265,599 (\$250,000 budgeted) and JeffCom to pay the General Fund \$97,221 (\$105,000 budgeted) for a total increase to the General Fund of \$7,820.

**RECOMMENDATION:**

It is my recommendation that the Board of County Commissioners approve the proposed Jefferson County Cost Allocation Plan and sign the attached resolution.

**REVIEWED BY:**

  
\_\_\_\_\_  
Philip Morley, County Administrator

  
\_\_\_\_\_  
Date

STATE OF WASHINGTON  
County of Jefferson

In the Matter of Adopting the Cost  
Allocation Plan for Fiscal Years 2011 and  
2012

**RESOLUTION NO** \_\_\_\_\_

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

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

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

*NOW, THEREFORE, BE IT RESOLVED*, the "*Jefferson County Cost Allocation Plan and Indirect Cost Proposal for Fiscal Years ending December 31, 2011 and 2012*" be adopted with Central Service Departments' costs to be allocated to various Operating Departments as shown in **Attachment A**.

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

**APPROVED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

**JEFFERSON COUNTY  
BOARD OF COMMISSIONERS**

John Austin, Chairman

SEAL:

Phil Johnson, Member

ATTEST:

Beth Hill  
Clerk of the Board

David Sullivan, Member

# JEFFERSON COUNTY COST ALLOCATION PLAN

## Attachment A

<u>Direct Activities</u>	<u>Total Allocable Costs</u>	<u>Costs Currently Allocated</u>
Assessor	\$ 137,459	\$
Auditor - Licensing	62,287	
Auditor - Elections	51,439	
Board of Equalization	4,066	
Clerk of the Board	20,498	
Commissioners' Office	109,678	
Planning Commission	4,885	
Safety & Security	85,674	
Cooperative Extension	17,410	
District Court	156,891	
Juvenile Services	121,498	
Parks & Recreation	28,859	
Planning & Community Dev.	67,156	
Prosecuting Attorney - Criminal	122,375	
Prosecuting Attorney - Juvenile & SEP	30,208	
Coroner	4,823	
Sheriff	520,545	
Sheriff - Jail	381,086	
E911 JeffCom	97,221	97,221
Superior Court	111,434	
Public Health	184,384	
Water Quality	29,409	
County Fair	9,963	
Law Library	1,382	
4-H After School	6,101	
County Road - Admin.	105,261	105,261
County Road - Design	4,554	4,554
County Road - Maintenance	40,100	40,100
Solid Waste	79,074	79,074
Equipment Rental & Revolving	36,610	36,610
Permit Center	61,358	
Animal Control Services	14,451	
Clerk of the Court	101,704	
Outside Services	79,370	
<b>TOTAL</b>	<b>\$ 2,889,213</b>	<b>\$ 362,820</b>

**JEFFERSON COUNTY COST ALLOCATION PLAN SUMMARY**  
FOR FISCAL YEARS 2011 & 2012 (USING 2010 COSTS)

OPERATING DEPARTMENTS	Ct House	Cattle Hill	Correct Ctr	Facil/Ct Hse	Facil/Corr Ctr	Facil/Casite	Public Sys	Co Adm	Clerk Board	Personnel	Info Sys	Insurance	Pros Atty	Aud/ PIR	Aud-GUL	Tress	State Auditor	Civil Service	Total
Assessor	22,329	0	0	23,450	0	0	0	5,917	2,022	3,114	57,307	15,015	1,284	2,987	1,125	1,179	1,453	0	137,489
Auditor-Usewng	11,489	0	0	11,710	0	0	0	2,547	852	1,313	17,897	6,330	0	1,240	1,099	7,372	860	0	92,297
Auditor-Elections	8,877	0	0	7,034	0	0	0	2,270	406	675	28,885	3,019	1,284	596	1,410	450	588	0	51,479
Board of Equalization	0	0	0	0	0	0	0	51	34	52	3,537	251	0	50	78	0	13	0	4,006
Clerk of Board	1,444	0	0	1,417	0	0	0	597	211	326	14,150	1,571	0	310	259	0	155	0	20,489
Commissioners Office	16,051	0	0	15,393	0	0	0	3,296	899	938	21,932	4,833	44,437	897	1,345	407	854	0	109,978
Planning Commission	0	0	0	0	0	0	0	220	0	0	4,245	0	0	0	302	0	57	0	4,865
Safety & Security	0	0	14,138	0	8,491	0	688	1,388	463	759	51,647	3,660	1,284	722	1,849	0	390	0	86,574
Cooperative Extension	0	0	0	0	0	0	1,179	3,490	656	1,016	0	4,586	0	981	3,725	900	904	0	17,410
District Court	21,032	0	0	21,649	0	0	0	5,542	1,921	2,894	59,232	13,939	0	2,668	7,976	16,336	1,436	0	159,891
Juvenile Services	21,224	0	0	21,707	0	0	0	7,037	1,563	2,407	42,450	11,807	0	2,390	7,827	1,665	1,823	0	121,489
Parks & Recreation	0	0	0	0	0	0	2,046	3,849	1,138	1,752	0	0	0	1,067	5,665	11,744	897	0	28,959
Planng & Community Dev.	0	0	0	0	0	0	2,944	6,613	1,937	2,521	0	0	31,784	2,368	1,072	16,524	1,713	0	67,156
Prosecuting Atty- Crim	22,383	0	0	22,892	0	0	0	5,405	1,692	2,006	47,402	12,565	0	2,479	2,328	1,222	1,400	0	123,315
Prosecuting Atty- Child	3,910	0	0	3,969	0	0	0	2,017	634	977	9,905	4,142	1,284	930	867	450	523	0	30,268
Coroner	0	0	0	0	0	0	0	281	0	0	0	0	3,790	0	466	214	73	0	4,823
Sheriff	4,081	0	85,197	4,174	71,080	0	0	30,424	7,511	11,599	200,929	55,786	6,357	11,006	16,438	6,037	7,892	2,023	520,545
Sheriff-Juili	0	0	81,739	0	205,188	0	0	12,299	2,690	4,960	35,375	21,986	0	4,338	6,869	2,378	3,163	797	381,088
911 Jiff/Com	0	0	8,970	0	21,347	0	0	14,296	3,328	5,127	0	24,722	3,790	4,877	4,695	2,379	3,701	0	97,221
Separator Court	35,740	0	0	36,553	0	0	0	3,181	474	730	18,810	0	1,284	684	12,080	64	924	0	111,534
Public Health	0	52,754	0	0	0	0	12,388	29,676	6,897	10,608	0	0	7,840	10,992	10,191	36,455	7,699	0	194,384
Water Quality	0	7,861	0	0	0	0	1,883	8,427	1,047	1,512	0	0	1,284	1,534	3,932	2,185	1,695	0	28,109
County Fair	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,798	8,165	0	0	9,963
Law Library	0	0	0	0	0	0	0	130	0	0	0	0	0	0	168	1,050	34	0	1,882
Ht After School	0	0	0	0	0	0	468	573	277	427	0	2,811	0	606	854	107	148	0	6,011
County Road Admin.	0	51,592	0	0	0	0	4,648	16,732	2,684	3,980	0	1,284	1,284	3,786	10,554	5,765	4,335	0	105,261
County Road Design	0	0	0	0	0	0	1,411	0	785	1,208	0	0	0	1,150	0	0	0	0	4,554
County Road Maintenance	0	0	0	0	0	0	11,631	6,487	9,960	0	0	0	2,597	9,475	0	0	0	0	40,100
Solid Waste	0	0	0	0	0	0	3,549	7,764	1,973	3,039	0	0	5,790	2,891	7,100	46,557	2,012	0	79,074
Equipment Rental	0	0	0	0	0	0	2,358	11,147	1,311	2,019	0	0	0	1,921	11,006	3,965	2,897	0	36,610
Permit Center	0	32,874	0	0	0	0	1,521	3,407	948	1,303	0	0	10,146	1,238	530	8,509	883	0	51,258
Animal Control Services	0	0	0	0	0	0	2,033	554	853	654	0	0	1,284	812	2,173	6,215	527	0	14,451
Clerk of the Court	15,776	0	0	16,137	0	0	0	3,027	1,298	1,896	51,547	0	0	1,818	1,086	6,358	784	0	101,764
Outpass Services	0	0	0	0	0	0	0	0	0	0	0	0	0	4,338	37,968	37,034	0	0	79,270
Billed Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>187,993</b>	<b>145,183</b>	<b>180,042</b>	<b>192,185</b>	<b>306,106</b>	<b>0</b>	<b>46,944</b>	<b>191,234</b>	<b>52,019</b>	<b>80,109</b>	<b>655,411</b>	<b>186,698</b>	<b>124,569</b>	<b>80,543</b>	<b>183,917</b>	<b>234,490</b>	<b>48,542</b>	<b>2,820</b>	<b>2,889,211</b>

Exhibit A – Certification

**JEFFERSON COUNTY**

**COST ALLOCATION PLAN & INDIRECT COST PROPOSAL**

**FOR FISCAL YEARS DECEMBER 31, 2011 AND 2012**

**PORT TOWNSEND, WASHINGTON**

I hereby certify that the information contained in the attached Jefferson County Cost Allocation Plan and Indirect Cost Proposal, to be used during the fiscal years ending December 31, 2011 and 2012, complies with the Office of Management and Budget Circular A-87 and uses the implementing instructions contained in the Guide ASMB C-10 published by the U.S. Department of Health and Human Services. It was prepared using actual costs for fiscal year 2010.

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

\_\_\_\_\_  
John Austin, Chairman  
Jefferson County Commissioners

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Date

*Donna M. Eldridge*

*Oct. 10, 2011*

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Donna M. Eldridge  
Jefferson County Auditor

\_\_\_\_\_  
Date