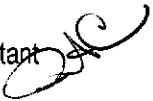


**JEFFERSON COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA REQUEST**

**TO:** Philip Morley, County Administrator  
**FROM:** Rose Ann Carroll, Accountant   
**DATE:** September 17, 2012  
**RE:** Adoption of the 2012 / 2013 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, 2012 and 2013 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 \$272,071 (\$265,000 budgeted) and JeffCom to pay the General Fund \$119,777 (\$30,000 budgeted) for a total increase to the General Fund of \$96,848.

**RECOMMENDATION:**

Approve proposed Jefferson County Cost Allocation Plan and sign 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 2012 and  
2013

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, 2012 and 2013*" 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 \_\_\_\_\_, 2012.

**JEFFERSON COUNTY  
BOARD OF COMMISSIONERS**

SEAL:

\_\_\_\_\_  
John Austin, Chairman

\_\_\_\_\_  
Phil Johnson, Member

ATTEST:

Erin Lundgren  
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	\$ 144,472	\$
Auditor - Licensing	67,218	
Auditor - Elections	62,489	
Board of Equalization	4,486	
Clerk of the Board	21,830	
Commissioners' Office	114,195	
Planning Commission	5,131	
Safety & Security	95,643	
Cooperative Extension	22,401	
District Court	159,206	
Juvenile Services	130,623	
Parks & Recreation	35,204	
Planning & Community Dev.	71,215	
Prosecuting Attorney - Criminal	121,803	
Prosecuting Attorney - Juvenile & SEP	33,229	
Coroner	4,820	
Sheriff	546,056	
Sheriff - Jail	375,443	
E911 JeffCom	119,777	119,777
Superior Court	116,226	
Public Health	179,506	
Water Quality	26,598	
County Fair	7,691	
Law Library	1,083	
4-H After School	6,643	
County Road - Admin.	109,033	109,033
County Road - Design	5,104	5,104
County Road - Maintenance	44,691	44,691
Solid Waste	74,334	74,334
Equipment Rental & Revolving	38,909	38,909
Permit Center	61,586	
Animal Control Services	14,224	
Clerk of the Court	94,333	
Outside Services	66,679	
<b>TOTAL</b>	<b>\$ 2,981,881</b>	<b>\$ 391,848</b>

**JEFFERSON COUNTY COST ALLOCATION PL**  
**FOR FISCAL YEARS 2012 & 2013 (USING 2011 C**

OPERATING DEPARTMENTS	Cl House	Castile Hill	Correct Ctr	Facil-Cl Hse	Facil-Corr Ctr	Facil-Castile	Public Sys	Co Adm	Clerk Board	Personnel
Assessor	23,127	0	0	23,676	0	0	0	6,447	2,317	3,479
Auditor - Lending	11,598	0	0	11,832	0	0	0	2,946	899	1,360
Auditor - Elections	6,937	0	0	7,102	0	0	0	2,518	486	730
Board of Equalization	0	0	0	0	0	0	0	42	56	84
Clerk of Board	1,456	0	0	1,491	0	0	0	798	253	390
Commissioner's Office	15,181	0	0	15,541	0	0	0	3,952	762	1,144
Planning Commission	0	0	0	0	0	0	0	241	0	0
Safety & Security	0	0	14,132	0	15,888	0	836	1,441	567	852
Cooperative Extension	0	0	0	0	0	0	1,493	5,189	1,013	1,521
District Court	27,266	0	0	27,913	0	0	0	6,364	2,160	3,243
Juvenile Services	21,407	0	0	21,915	0	0	0	8,586	1,904	2,869
Parks & Recreation	0	0	0	0	0	0	2,538	5,920	1,722	2,586
Ping, & Community De	0	0	0	0	0	0	3,641	9,645	2,806	3,912
Prosecuting Atty - Crim	22,576	0	0	23,112	0	0	0	5,662	1,717	2,578
Prosecuting Atty - Child	3,944	0	0	4,038	0	0	0	2,784	760	1,141
Coroner	0	0	0	0	0	0	0	329	0	0
Sheriff	4,116	0	66,283	4,214	71,967	0	0	37,434	9,112	13,679
Sheriff-Jail	0	0	81,831	0	192,690	0	0	13,960	3,546	5,323
911 JettCom	0	0	8,980	0	31,443	0	0	15,486	3,991	5,992
Superior Court	36,049	0	0	36,904	0	0	0	2,988	479	719
Public Health	0	52,754	0	0	0	0	12,272	33,893	8,327	12,800
Water Quality	0	7,861	0	0	0	0	1,512	5,819	1,026	1,540
County Fair	0	0	0	0	0	0	0	0	0	0
County Jail	0	0	0	0	0	0	0	105	0	0
Law Library	0	0	0	0	0	0	0	551	322	483
4th After School	0	0	0	0	0	0	474	0	0	0
County Road Admin.	0	51,993	0	0	0	0	4,725	20,522	3,206	4,813
County Road Design	0	0	0	0	0	0	1,433	0	972	1,460
County Road Maintenance	0	0	0	0	0	0	11,817	0	8,016	12,037
Solid Waste	0	0	0	0	0	0	3,438	7,983	2,332	3,501
Equipment Rental	0	0	0	0	0	0	2,318	13,991	1,573	2,361
Permit Center	0	32,974	0	0	0	0	1,493	4,969	1,013	1,521
Animal Control Services	0	0	0	0	0	0	0	2,283	980	871
Clerk of the Court	15,915	0	0	16,292	0	0	0	3,744	1,464	2,197
Outside Services	0	0	0	0	0	0	0	0	0	0
Billed Services	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>189,530</b>	<b>145,183</b>	<b>190,255</b>	<b>194,030</b>	<b>311,978</b>	<b>0</b>	<b>48,190</b>	<b>226,122</b>	<b>63,184</b>	<b>94,652</b>

Exhibit A – Certification

**JEFFERSON COUNTY**

**COST ALLOCATION PLAN & INDIRECT COST PROPOSAL**

**FOR FISCAL YEARS DECEMBER 31, 2012 AND 2013**

**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, 2012 and 2013, 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 2011.

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

\_\_\_\_\_  
Date

*Donna M. Eldridge*  
\_\_\_\_\_  
Donna M. Eldridge  
Jefferson County Auditor

*Sept. 10, 2012*  
\_\_\_\_\_  
Date