

**JEFFERSON COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA REQUEST**

**TO:** Philip Morley, County Administrator  
**FROM:** Rose Ann Carroll, Accountant *RAC*  
**DATE:** November 25, 2013  
**RE:** Adoption of the 2013 / 2014 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, 2013 and 2014 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 \$246,267 (\$265,000 budgeted).

**RECOMMENDATION:**

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

**REVIEWED BY:**

  
Philip Morley, County Administrator

11/20/13  
Date

STATE OF WASHINGTON  
County of Jefferson

In the Matter of Adopting the Cost  
Allocation Plan for Fiscal Years 2013 and  
2014

**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, 2013 and 2014*" 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 \_\_\_\_\_, 2013.

**JEFFERSON COUNTY  
BOARD OF COMMISSIONERS**

SEAL:

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

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

ATTEST:

Erin Lundgren  
Clerk of the Board

\_\_\_\_\_  
David Sullivan, Member

Exhibit A – Certification

**JEFFERSON COUNTY**

**COST ALLOCATION PLAN & INDIRECT COST PROPOSAL**

**FOR FISCAL YEARS DECEMBER 31, 2013 AND 2014**

**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, 2013 and 2014, 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 2012.

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  
Jefferson County Auditor

\_\_\_\_\_  
Date

# JEFFERSON COUNTY COST ALLOCATION PLAN

## Attachment A

<u>Direct Activities</u>	<u>Total Allocable Costs</u>	<u>Costs Currently Allocated</u>
Assessor	\$ 153,954	\$
Auditor - Licensing	69,884	
Auditor - Elections	65,857	
Board of Equalization	4,622	
Clerk of the Board	25,690	
Commissioners' Office	115,905	
Planning Commission	5,206	
Safety & Security	99,022	
Cooperative Extension	19,842	
District Court	170,704	
Juvenile Services	131,303	
Parks & Recreation	36,856	
Planning & Community Dev.	75,027	
Prosecuting Attorney - Criminal	125,598	
Prosecuting Attorney - Juvenile & SEP	34,951	
Coroner	4,755	
Sheriff	544,850	
Sheriff - Jail	372,619	
E911 JeffCom	109,367	
Superior Court	121,905	
Public Health	187,929	
Water Quality	28,736	
County Fair	10,165	
Law Library	1,496	
4-H After School	6,272	
County Road - Admin.	110,128	110,128
County Road - Design	4,862	4,862
County Road - Maintenance	42,893	42,893
Solid Waste	48,165	48,165
Equipment Rental & Revolving	40,219	40,219
Permit Center	58,957	
Animal Control Services	5,351	
Clerk of the Court	88,938	
Outside Services	82,653	
<b>TOTAL</b>	<b>\$ 3,004,681</b>	<b>\$ 246,267</b>

