Columbia County

FY13 Proposed Budget

VI. Reference

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Columbia County FY2012-13 Budget Process and Basis of Budgeting

Columbia County's **budget process** is determined both by rules set out by Oregon Local Budget Law as well as our commitment to a budget development and management approach that prioritizes strong participation across all County Departments and Elected Offices in the creation of the budget.

The County budgets annually for the year July 1 to June 30. The State of Oregon uses a biennial budget. The FY2012-13 budget year is the first year of the next Oregon biennium budget.

This year the Legislature made changes to local budget law, requiring more detailed reporting of revenues. The county chart of accounts was edited in order to create these new buckets of revenue types and the budget detail presentation contains these new categories.

Managers and Elected officials received the County Budget Calendar and Budget Principles (in Section I) in order to lay out the process stages, the overarching themes that people should take into consideration as they work on their budgets and note important deadlines and deliverables.

In January all Department Heads and Elected Officials review their current budget year actual to budget numbers and make an initial prediction as to how they believe their pieces of the county-wide budget will finish out at year's end.

In February individual budget components are developed and submitted to the Budget Officer. The Budget Officer works on reasonable estimates for payroll, administrative allocation levels and distribution, property tax estimates and other county-wide expenditures and unrestricted revenues.

Budget managers are also requested to project a "fully funded" scenario, an estimate of what department managers believe it would take to fully meet mandated service requirements and be an organization "firing on all cylinders." While not all managers produced these numbers, the exercise gave most good food for thought and helped in the prioritization of services process when we had to make cuts to the requested budget.

In March, all the data is collated and in its entirety represents the requested budget version. Typically in Columbia County this budget will not be balanced and requires a rework. The extent and nature of the budget gap will define the budget balancing steps and constituencies involved in coming up with appropriate budget solutions.

This year, the budget gap was significant and required an iterative process of meetings and proposals involving the Board of Commissioners, Budget Officer, Department Heads and other Elected Officials, and with union leaders. In the end, the proposed balanced budget presented on April 30, 2012, is one that means reduced service levels for the community and which will require sacrifice on the part of the majority of County employees.

Two Budget Committee meetings are scheduled. The first is May 3 and will include an opportunity for the public to comment on the proposed budget. The second in May 15 and it is expected that the FY13 County Budget will be approved at that meeting.

The Budget Committee is made up of our three County Commissioners and three members appointed from the public. In order to support the Committee in understanding this important community task, a document "Role of the Budget Committee" explaining their duties was produced (in Section VI)

In June, two Budget Hearings will be held in the County to receive public comment on the approved budget. One is scheduled in the County Seat of St Helens and the other in the northeastern part of the county in Vernonia. The approved budget summary is published in community newspapers.

The FY2012-13 budget must be appropriated by the Board of Commissioners before the current fiscal year ends on June 30.

If it is needed, supplemental budgets may be done during the course of the fiscal year. The criteria for which supplemental budget process should be pursued vary by amount and situation. A summary of these situations and appropriate actions produced by the Oregon Department of Revenue is attached (in Section VI).

Basis of Budgeting

Modified accrual is the basis for the budget document; revenues earned or expenditures incurred during FY13 are included if there is a reasonable expectation that they will be transacted within two months of the close of the fiscal year.

Role of the Budget Committee

The following items are excerpts from the Local Budgeting Manual published by Oregon's Department of Revenue. The intent is to become clear about the Budget Committee's role and duties regarding the eventual adoption of the County's budget for FY 2012-2013 as well as the two organizations Meadowview Service District and the Columbia County Development Agency. Clarifying comments from the Budget Officer appear in blue type.

The purpose of the May 3 meeting is for the Budget Officer to submit the proposed budget and the budget message formally to the Budget Committee. The Committee will also receive public comment and hear from key members of County staff to discuss their segments of the budget.

At the May 15 meeting, the Budget Committee will review any adjustments to the proposed budget and will make a decision to approve the budget or take further action in order to approve the budget at a later time.

At the two public hearings in June, the Budget Committee will be available to hear from the public and discuss their views on the approved budget.

Local Budgeting Manual excerpts:

Citizen involvement (pg 5 and 6)

To give the public ample opportunity to participate in the budgeting process, Local Budget Law requires that a budget officer be appointed and that a budget committee be formed that includes voters from the district.

The budget officer draws together necessary information and prepares the proposed budget. The budget committee reviews and may revise the proposed budget before it is formally approved. After the budget committee approves the budget, the governing body publishes a summary of the budget and holds a public hearing, at which any person may appear for or against any item in the budget. These requirements encourage public participation in budget making. They also give public exposure to budgeted programs and fiscal policies before the governing body adopts the budget.

Chapter 8—The Budget Committee and Approving the Budget (pg 44 to 46)

Budget committee members

The budget committee is a local government's fiscal planning advisory committee. The governing body of each local government must establish a budget committee (ORS 294.336). The budget committee is composed of the governing body and an equal number of electors appointed by the governing body.

If, after a good faith attempt, the governing body cannot find a sufficient number of registered voters who are willing to serve, those who are willing and the governing body become the budget committee. If no willing electors can be found, the governing body is the budget committee [ORS 294.336(2)]. This is the status of the Meadowview Service District – the governing body is the budget committee.

All members of the budget committee have equal authority. Each member's vote counts the same. Any member can be elected by the committee as its chair.

No member of the budget committee (including governing body members) may receive any compensation for their services as a member of the budget committee [ORS 294.336(3)].

Duties of the budget committee

The budget committee meets publicly to review the budget document as proposed by the budget officer. The committee receives the proposed budget and the budget message and holds at least one meeting in which the public may ask questions about and comment on the budget (May 3). The committee must eventually approve the budget and, if ad valorem property taxes are required, approve the amount of tax or the rate per $1,000 of assessed value for each levy that will be certified to the assessor.

Budget committee meetings

The budget committee must have a quorum present to hold a meeting [OAR 150-294.336-(B)]. A quorum is a majority of the total membership of the committee.

The budget committee elects a presiding officer from among the members at the first meeting [ORS 294.336(9)]. The budget committee also hears the budget message at its first meeting.

The budget committee reviews and, if a majority of the committee feels it is necessary, revises the proposed budget submitted by the budget officer.

The committee must ultimately balance each fund and approve the budget. Committee members may not discuss or deliberate on the budget outside of a public meeting.

The committee may ask questions of the executive officer or other staff, and request additional information. The committee is entitled to receive any information it needs to make decisions about the budget (ORS 294.406).

Any budget committee action requires the affirmative vote of a majority of the total budget committee membership [OAR 150-294.336-(B)]. For example, if only six members of a 10-member committee are present, they have the quorum necessary to meet, but they all must vote in favor of any proposed action to achieve the required majority (for Columbia County, each action requires four votes).

Approving the taxes

The budget committee sets and approves the amount or rate of property taxes to be imposed. This is a very important responsibility of the budget committee. Less than the full amount of the available tax revenue may be needed to balance the budget. (It's hard to imagine a scenario where this could be true for Columbia County!) In that event, the budget committee may choose to impose less tax than the local government's full taxing authority.

The committee's motion to approve taxes under the district's permanent rate authority may state either the tax rate per $1,000 of assessed value or the amount of taxes that the budget committee wants to impose. It should state separately the tax rate or amount to be imposed under any voter-approved local option authority. It should also state separately the amount of tax for any qualifying bonded debt levy. These statements should be recorded in the minutes of the meeting.

Once the budget committee has approved the budget, it has completed all of the duties required of it by Local Budget Law.

After the budget committee approves the budget, it is turned over to the governing body and the process enters into the adoption stage. The governing body has the final responsibility for allocating the resources of the budget to the programs and departments of the local government. [ORS 294.435(1)]

If any changes are necessary after the budget committee approves the budget, the governing body may make the revisions after the budget hearing and before adopting the budget. The governing body's authority to change the approved budget is limited. It cannot increase expenditures in a fund by more than $5,000 or 10 percent, whichever is greater, unless it publishes a revised financial summary and hearing notice, and holds another budget hearing. (We expect to have some changes within this limit so the Adopted column of the budget will be slightly different from the Budget Committee's Approved column)

Budget Changes After Adoption

ORS 294.326: It is unlawful to expend money unless authorized by Local Budget Law.

ORS 294.100: It is unlawful to expend any money in excess or for any other purpose than provided by law.

Supplemental Budgets (294.480)

Supplemental budget to increase appropriation amounts allowed, if:

- Condition was not ascertained when budget was prepared, or
- Unforeseen pressing necessity arises, or
- Unknown state, federal or local funds made available, or
- Unknown funded request for services received, or
- Insurance or property sale proceeds are used to replace facility, or
- Significantly more tax money received than budgeted.

Supplemental budget must:

- Be adopted before any expenditure exceeds existing appropriation
- Be only for current fiscal year
- Not increase tax levy

Process if supplemental budget changes any fund expenditures by **less than 10%:**

- Notice required not less than 5 days prior to regular meeting.
- Notice published by newspaper, mail or hand delivery.
- Notice includes "sufficient detail" on resources and expenditures.
- Governing body makes appropriations at their regular meeting.

Process if supplemental budget changes any fund expenditures by **10% or more:**

- Notice required 5 to 30 days prior to hearing.
- Notice published by newspaper, mail or hand delivery.
- Notice includes supplemental budget or summary of it.
- Governing body holds public hearing before making appropriations.

Exceptions to Local Budget Process

* Board Resolution Strongly Recommend

Situation	Resolution Required	Supplemental Budget Required	No Official Action Required
Unforeseen Grant (294.326(3))			
• Unknown at time of regular budget:	✓		
➢ Specific purpose.		✓	
➢ General purpose.			
Funded Unforeseen Occurrence (294.326(4))			
• Unforeseen condition/pressing necessity; and	✓		
• Cost paid with non-tax money, or			
• Cost paid by outside source requesting service.			
Bond Proceeds or Debt Service (294.326(5))			
• If 60-day period in ORS 287A.150 expired after budget adopted, or			✓*
• If bonds approved by voters during current year, or			
• If the bonds are to refund previous bonds.			
Expenditure of Bond Proceeds (294.326(6)):			
• From conduit revenue bonds or their debt service, or			✓*
• Money escrowed for defeasing bonds, or			
• From prepayments of bond redemption assessments.			
Local Improvement Assessments (294.326(7))			✓*
Deferred Employee Compensation (294.326(8))			✓
Purchase Refund (294.326(10))	✓		
• Public hearing required.			
New District (294.326(11))			
• No budget required in year formed			
• If formed between March 1 and June 30th, no budget required the following year either.			✓*

Reducing Appropriations (294.435(6)) • Optional if available resources decrease. • Public hearing required if budget changed.	✓		
School/Community College Emergency (294.440) • To spend additional money from Federal Government or ESD under ORS 334.370. • Must declare emergency.	✓		
Pass-through Adjustment (294.450(5)	✓		

Situation	Resolution Required	Supplemental Budget Required	No Official Action Required
Resolution Transfers			
Intra-Fund Transfers (294.450(1))			
• From one existing appropriation category to another.	✓		
Contingencies (294.450(2))			
• Up to 15% of fund total appropriations	✓		
• Over 15% of fund total appropriations		✓	
*** Transfer of Appropriation Between Funds (294.450(3))**	✓		
*** Transfer of Resources Between Funds (294.450(3))**	✓		

* SB 916 – 2009 Legislative Session

Effective Jan 1, 2010 – ORS 294.450(3) appropriations and resources can be transferred between any two funds by resolution or ordinance. Prior limitations on "specific purpose" fund still apply (i.e. GO debt service, special purpose grants, reserves, Gas Tax revenues, etc)

Inter-Fund Loans

Inter-Fund Loans (294.460) ✓

- May not be from debt service or debt service reserve.
- May not be constitutionally dedicated money.
- Operating loan limited to current year and next year.
- Capital loan limited to 10 years.
- Capital loan must specify interest rate.

Other Exceptions

Involuntary Conversion/Natural Disaster (294.455) ✓

- Any available funds may be spent, including unappropriated ending fund balance.
- If public health/safety requires prompt action, executive officer may authorize expenditure by written order.

Unnecessary Fund Elimination (294.475) ✓

- Balance to General Fund unless otherwise provided when fund set up.

AFFIDAVIT OF PUBLICATION

COUNTY OF COLUMBIA
STATE OF OREGON SS.

I, Donald Patterson, being first duly sworn, depose and say that I am the Publisher of the The Chronicle, 195 S. 15th St., (P.O. Box 1153), St. Helens, OR 97051 a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at St. Helens, in the aforesaid county and state; that the

Columbia County,
Columbia County, State of Oregon

Notice of Budget Committee Meeting

A printed copy of which is hereby annexed, was published in the entire issue of said newspaper for

1 (one) successive and consecutive weeks in the

April 18, 2012

following issues:

Donald Patterson

Donald Patterson

Subscribed and sworn before me this

19th **day of April, 2012**

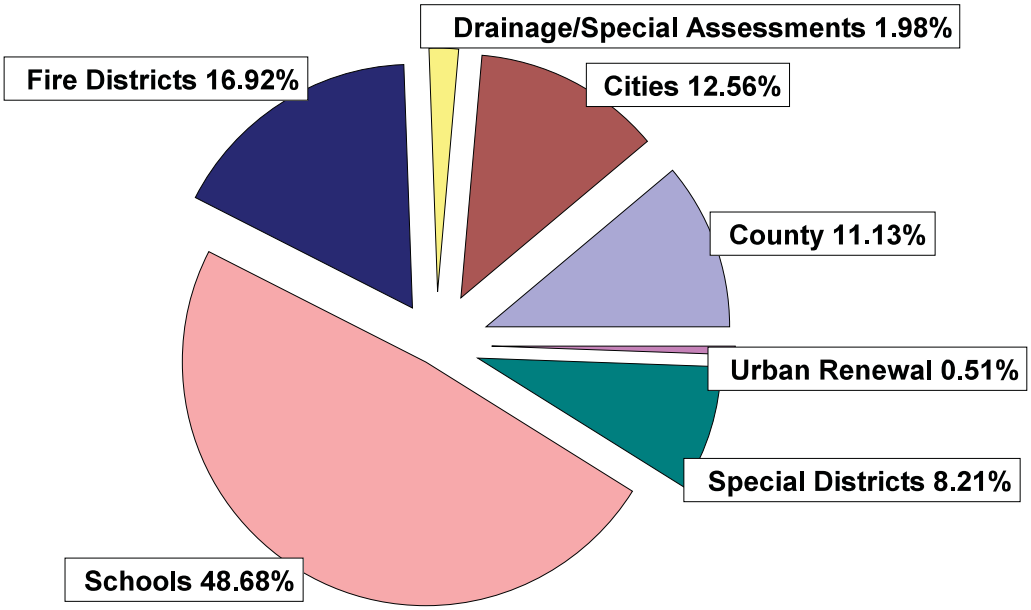
Alexandra K. McClure

OFFICIAL SEAL
ALEXANDRA K McCLURE
NOTARY PUBLIC-OREGON
COMMISSION NO. 446085
MY COMMISSION EXPIRES JANUARY 25, 2014

CH12-705
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Columbia County, Columbia County, State of Oregon, to discuss the budget for the fiscal year July 1,2012 to June 30, 2013 will be held at 230 Strand Street, Room 308, St. Helens, OR 97051. The meeting will take place on the 3 rd day of May, 2012 at 9:30 AM. The purpose of the meeting is to receive the budget message and budget document as well as public comment on the budget. A copy of the budget document may be inspected or obtained on or after May 2, 2012, at the finance office at 230 Strand Street, St. Helens, OR between the hours of 8:30 A.M. and 5:00 P.M. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear and discuss the proposed programs with the Budget Committee.
Additional notice of this meeting is found on our website:
www.co.columbia.or.us

Where Your Property Tax Dollar Goes
2011-12 Fiscal Year



Cities	6,117,415
County	6,902,573
Drainage/SA	1,087,236
Fire Districts	9,297,290
Schools	26,743,986
Special Districts	4,512,895
Urban Renewal	279,738
TOTAL	54,941,133

FY2011-12 Top 10 All Roll Type Taxpayers for Columbia County

Tax Payer	Tax Amount	Assessed Value	Real Market Value
Northwest Natural Gas Co	1,977,153	171,190,157	171,190,830
United States Gypsum	1,255,520	73,852,420	73,852,420
Portland General Electric	1,102,004	321,175,043	321,198,246
Longview Timberlands Llc	502,985	42,549,649	66,398,196
Clatskanie PUD	440,140	35,585,900	35,585,900
Armstrong World Industries Inc	408,558	28,373,900	28,373,900
Columbia River PUD	395,209	31,570,700	31,570,700
Boise White Paper Llc	299,704	20,766,363	24,452,825
Dyno Nobel Inc	296,534	23,815,810	24,253,540
Cascade Tissue Group Of Oregon	240,290	16,687,910	16,687,910

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **County Commissioners**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	15.00 landlines	52.0%	4.13	**61.89**	**742.69**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	7.50 workstations	94.7%	133.72	**1,002.89**	**12,034.65**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	4.00 FTE (including ongoing temps)	100.0%	275.90	**1,103.58**	**13,243.01**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	4.00 FTE (including ongoing temps)	95.1%	74.35	**297.41**	**3,568.87**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	4.00 FTE (including ongoing temps)	100.0%	57.80	**231.20**	**2,774.46**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	1,768 Sq Ft 6.5%	86.5%	35,843.89	**2,339.95**	**28,079.43**	
Justice	Sq Ft	100.0%				
County Counsel	24.0% actual % time SH	96.9%			**34,559.87**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	8.0% actual % time RM				**8,530.50**	
	18.0% actual % time CZ				**15,402.77**	
	13.0% actual % time JK				**754.01**	
	Annual Materials Cost		6,657.50		**6,452.91**	
Support Department Adjustment					(31,535.79)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**7,883.95**	**Annual Cost**	**94,607.38**
Increase/(Decrease) %	**-0.7%**	**FY11 Total**	**95,311.52**

Total allocated:
1,910,417
% of Total
5.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **County Assessor**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	21.00 landlines	52.0%	4.13	**86.65**	**1,039.77**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	20.50 workstations	94.7%	133.72	**2,741.23**	**32,894.71**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	14.00 FTE (including ongoing temps)	100.0%	275.90	**3,862.55**	**46,350.55**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	14.00 FTE (including ongoing temps)	95.1%	74.35	**1,040.92**	**12,491.04**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	14.00 FTE (including ongoing temps)	100.0%	57.80	**809.22**	**9,710.60**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	3,000 Sq Ft 11.1%	86.5%	35,843.89	**3,970.51**	**47,646.09**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	1.0% actual % time CZ				**855.71**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost		257.96		**250.04**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**12,723.21**	**Annual Cost**	**152,678.48**
Increase/(Decrease) %	**-2.6%**	**FY11 Total**	**156,749.18**

Total allocated:
1,910,417
% of Total
8.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Tax Collector**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	5.00 workstations	94.7%	133.72	**668.59**	**8,023.10**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	100.0%	275.90	**551.79**	**6,621.51**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.00 FTE (including ongoing temps)	95.1%	74.35	**148.70**	**1,784.43**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	57.80	**115.60**	**1,387.23**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	1,350 Sq Ft 5.0%	86.5%	35,843.89	**1,786.73**	**21,440.74**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	2.0% actual % time CZ				**1,711.42**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost		192.31		**186.40**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**3,429.57**	**Annual Cost**	**41,154.83**
Increase/(Decrease) %	**-11.6%**	**FY11 Total**	**46,572.25**

Total allocated:
1,910,417
% of Total
2.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **County Clerk**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	11.00 landlines	52.0%	4.13	**45.39**	**544.64**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	7.00 workstations	94.7%	133.72	**936.03**	**11,232.34**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.49 FTE (including ongoing temps)	100.0%	275.90	**686.98**	**8,243.78**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.49 FTE (including ongoing temps)	95.1%	74.35	**185.13**	**2,221.62**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.49 FTE (including ongoing temps)	100.0%	57.80	**143.93**	**1,727.10**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	1,498 Sq Ft 5.5%	86.5%	35,843.89	**1,982.61**	**23,791.28**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost		161.81		**156.84**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**4,113.13**	**Annual Cost**	**49,357.58**
Increase/(Decrease) %	**-0.8%**	**FY11 Total**	**49,733.18**

Total allocated:
1,910,417
% of Total
2.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Elections**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	3.00 landlines	52.0%	4.13	**12.38**	**148.54**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	3.00 workstations	94.7%	133.72	**401.15**	**4,813.86**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.90 FTE (including ongoing temps)	100.0%	275.90	**524.20**	**6,290.43**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.90 FTE (including ongoing temps)	95.1%	74.35	**141.27**	**1,695.21**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.90 FTE (including ongoing temps)	100.0%	57.80	**109.82**	**1,317.87**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	1,498 Sq Ft 5.5%	86.5%	35,843.89	**1,982.61**	**23,791.28**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			161.81	**156.84**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**3,304.50**	**Annual Cost**	**39,654.02**
Increase/(Decrease) %	**5.9%**	**FY11 Total**	**37,452.39**

Total allocated:
1,910,417
% of Total
2.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Sheriff's Office**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	###### landlines	52.0%	4.13	**412.61**	**4,951.27**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	55.00 workstations	94.7%	133.72	**7,354.51**	**88,254.09**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	15.99 FTE (including ongoing temps)	100.0%	275.90	**4,411.58**	**52,938.94**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	15.99 FTE (including ongoing temps)	95.1%	74.35	**1,188.88**	**14,266.55**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	15.99 FTE (including ongoing temps)	100.0%	57.80	**924.24**	**11,090.90**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	Sq Ft		35,843.89	**0.00**	**0.00**	
Justice	9,358 Sq Ft 16.4%	100.0%	20,142.91	**3,294.72**	**39,536.60**	
County Counsel	6.0% actual % time SH	96.9%			**8,639.97**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	7.0% actual % time CZ				**5,989.97**	
	10.0% actual % time JK				**580.01**	
	Annual Materials Cost			1,709.12	**1,656.59**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**18,992.07**	**Annual Cost**	**227,904.89**
Increase/(Decrease) %	**1.6%**	**FY11 Total**	**224,243.83**

Total allocated:
1,910,417
% of Total
11.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Marine Sheriff**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	1.00 landlines	52.0%	4.13	**4.13**	**49.51**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	1.00 workstations	94.7%	133.72	**133.72**	**1,604.62**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	100.0%	275.90	**551.79**	**6,621.51**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.00 FTE (including ongoing temps)	95.1%	74.35	**148.70**	**1,784.43**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	57.80	**115.60**	**1,387.23**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	Sq Ft		35,843.89	**0.00**	**0.00**	
Justice	200 Sq Ft 0.3%	100.0%	20,142.91	**70.41**	**844.98**	
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,024.36**	**Annual Cost**	**12,292.28**
Increase/(Decrease) %	**36.1%**	**FY11 Total**	**9,029.79**

Total allocated:
1,910,417
% of Total
0.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Animal Control** **Now in 100-06-09**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	7.00 landlines	52.0%	4.13	**28.88**	**346.59**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.00 workstations	94.7%	133.72	**267.44**	**3,209.24**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.98 FTE (including ongoing temps)	100.0%	263.26	**521.26**	**6,255.11**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.98 FTE (including ongoing temps)	95.1%	74.35	**147.22**	**1,766.59**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.98 FTE (including ongoing temps)	100.0%	57.80	**114.45**	**1,373.36**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	8.0% actual % time RM				**8,530.50**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost		958.56		**929.10**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,867.54**	**Annual Cost**	**22,410.48**
Increase/(Decrease) %	**-40.8%**	**FY11 Total**	**37,844.96**

Total allocated:
1,910,417
% of Total
1.2%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Jail**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	101.00 landlines	52.0%	4.13	**416.73**	**5,000.78**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	19.00 workstations	94.7%	133.72	**2,540.65**	**30,487.78**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	23.62 FTE (including ongoing temps)	100.0%	275.90	**6,516.67**	**78,199.99**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	23.62 FTE (including ongoing temps)	95.1%	74.35	**1,756.18**	**21,074.16**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	23.62 FTE (including ongoing temps)	100.0%	57.80	**1,365.26**	**16,383.17**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	Sq Ft		35,843.89	**0.00**	**0.00**	
Justice	43,410 Sq Ft 75.9%	100.0%	20,142.91	**15,283.57**	**23,402.86**	
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	3.0% actual % time RM				**3,198.94**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			359.46	**348.41**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**14,841.34**	**Annual Cost**	**178,096.10**
Increase/(Decrease) %	**-12.3%**	**FY11 Total**	**203,174.20**

Total allocated:
1,910,417
% of Total
9.3%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Economic Development**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	1.00 landlines	52.0%	4.13	**4.13**	**49.51**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	1.50 workstations	94.7%	133.72	**200.58**	**2,406.93**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	100.0%	275.90	**551.79**	**6,621.51**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.00 FTE (including ongoing temps)	95.1%	74.35	**74.35**	**892.22**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.00 FTE (including ongoing temps)	100.0%	57.80	**57.80**	**693.61**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	232 Sq Ft 0.9%	86.5%	35,843.89	**307.05**	**3,684.63**	
Justice	Sq Ft	100.0%				
County Counsel	6.0% actual % time SH	96.9%			**8,639.97**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	8.0% actual % time RM				**8,530.50**	
	1.0% actual % time CZ				**855.71**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost		2,025.57		**1,963.32**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**2,861.49**	**Annual Cost**	**34,337.91**
Increase/(Decrease) %	**71.7%**	**FY11 Total**	**20,004.15**

Total allocated:
1,910,417
% of Total
1.8%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **County Surveyor**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.80 landlines	52.0%	4.13	**3.30**	**39.61**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	1.20 workstations	94.7%	133.72	**160.46**	**1,925.54**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	0.80 FTE (including ongoing temps)	100.0%	275.90	**220.72**	**2,648.60**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	0.80 FTE (including ongoing temps)	95.1%	74.35	**59.48**	**713.77**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	0.80 FTE (including ongoing temps)	100.0%	57.80	**46.24**	**554.89**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	331 Sq Ft 1.2%	86.5%	35,843.89	**437.81**	**5,253.78**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	1.0% actual % time CZ				**855.71**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			96.15	**93.20**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,007.09**	**Annual Cost**	**12,085.11**
Increase/(Decrease) %	**-9.2%**	**FY11 Total**	**13,308.78**

Total allocated:
1,910,417
% of Total
0.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **District Attorney**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	15.00 landlines	52.0%	4.13	**61.89**	**742.69**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	11.00 workstations	94.7%	133.72	**1,470.90**	**17,650.82**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	8.90 FTE (including ongoing temps)	100.0%	275.90	**2,455.48**	**29,465.70**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	8.90 FTE (including ongoing temps)	95.1%	74.35	**661.73**	**7,940.73**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	8.90 FTE (including ongoing temps)	100.0%	57.80	**514.43**	**6,173.17**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included..
Courthouse	3,641 Sq Ft 13.4%	86.5%	35,843.89	**4,818.87**	**57,826.47**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			161.81	**156.84**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**10,116.37**	**Annual Cost**	**121,396.41**
Increase/(Decrease) %	**-2.9%**	**FY11 Total**	**125,085.64**

Total allocated:
1,910,417
% of Total
6.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **District Attorney - Child Support**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	2.00 landlines	52.0%	4.13	**8.25**	**99.03**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	3.00 workstations	94.7%	133.72	**401.15**	**4,813.86**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	100.0%	275.90	**551.79**	**6,621.51**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.00 FTE (including ongoing temps)	95.1%	74.35	**148.70**	**1,784.43**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	57.80	**115.60**	**1,387.23**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	144 Sq Ft 0.5%	86.5%	35,843.89	**190.58**	**2,287.01**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,416.09**	**Annual Cost**	**16,993.07**
Increase/(Decrease) %	**-1.6%**	**FY11 Total**	**17,266.15**

Total allocated:
1,910,417
% of Total
0.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **District Attorney - Victims Assistance**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	5.00 landlines	52.0%	4.13	**20.63**	**247.56**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.50 workstations	94.7%	133.72	**334.30**	**4,011.55**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.00 FTE (including ongoing temps)	100.0%	275.90	**275.90**	**3,310.75**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.00 FTE (including ongoing temps)	95.1%	74.35	**74.35**	**892.22**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.00 FTE (including ongoing temps)	100.0%	57.80	**57.80**	**693.61**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2010 budget. County Courthouse - 1 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	260 Sq Ft 1.0%	86.5%	35,843.89	**344.11**	**4,129.33**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,107.09**	**Annual Cost**	**13,285.03**
Increase/(Decrease) %	**7.3%**	**FY11 Total**	**12,386.90**

Total allocated:
1,910,417
% of Total
0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Justice Court**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.00 workstations	94.7%	133.72	**267.44**	**3,209.24**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.98 FTE (including ongoing temps)	100.0%	275.90	**822.17**	**9,866.04**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.98 FTE (including ongoing temps)	95.1%	74.35	**221.57**	**2,658.81**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.98 FTE (including ongoing temps)	100.0%	57.80	**172.25**	**2,066.97**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.5% actual % time CZ				**427.85**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			209.89	**203.44**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,656.03**	**Annual Cost**	**19,872.35**
Increase/(Decrease) %	**-1.5%**	**FY11 Total**	**20,170.36**

Total allocated:
1,910,417
% of Total
1.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Firing Range**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	0.00 workstations	94.7%	133.72	**0.00**	**0.00**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	0.10 FTE (including ongoing temps)	100.0%	275.90	**27.59**	**331.08**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	0.10 FTE (including ongoing temps)	95.1%	74.35	**7.44**	**89.22**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	0.10 FTE (including ongoing temps)	100.0%	57.80	**5.78**	**69.36**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included..
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	4.0% actual % time SH	96.9%			**5,759.98**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			647.24	**627.35**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**573.08**	**Annual Cost**	**6,876.99**
Increase/(Decrease) %	**-32.4%**	**FY11 Total**	**10,177.04**

Total allocated:
1,910,417
% of Total
0.4%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Juvenile**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	15.00 landlines	52.0%	4.13	**61.89**	**742.69**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	10.50 workstations	94.7%	133.72	**1,404.04**	**16,848.51**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	7.47 FTE (including ongoing temps)	100.0%	275.90	**2,060.94**	**24,731.33**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	7.47 FTE (including ongoing temps)	95.1%	74.35	**555.40**	**6,664.86**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	7.47 FTE (including ongoing temps)	100.0%	57.80	**431.78**	**5,181.30**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	3,206 Sq Ft 11.8%	86.5%	35,843.89	**4,243.15**	**50,917.78**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.5% actual % time CZ				**427.85**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			209.89	**203.44**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**8,929.81**	**Annual Cost**	**107,157.76**
Increase/(Decrease) %	**-6.0%**	**FY11 Total**	**114,033.39**

Total allocated:

1,910,417

% of Total
5.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **County Cousel**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	6.00 landlines	52.0%	4.13	**24.76**	**297.08**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	4.00 workstations	94.7%	133.72	**534.87**	**6,418.48**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	100.0%	275.90	**827.69**	**9,932.26**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	3.00 FTE (including ongoing temps)	95.1%	74.35	**223.05**	**2,676.65**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	57.80	**173.40**	**2,080.84**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	1,446 Sq Ft 5.3%	86.5%	35,843.89	**1,913.78**	**22,965.41**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment					(44,370.72)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**0.00**	**Annual Cost**	**0.00**
Increase/(Decrease) %		**FY11 Total**	**0.00**

Total allocated:
1,910,417
% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Veterans**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	0.00 workstations	94.7%	133.72	**0.00**	**0.00**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	0.00 FTE (including ongoing temps)	100.0%	275.90	**0.00**	**0.00**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%			**750.00**	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	0.00 FTE (including ongoing temps)	95.1%	74.35	**0.00**	**0.00**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	57.80	**0.00**	**0.00**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**62.50**	**Annual Cost**	**750.00**
Increase/(Decrease) %	**0.0%**	**FY11 Total**	**0.00**

Total allocated:

1,910,417

% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Emergency Services**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	14.00 landlines	52.0%	4.13	**57.76**	**693.18**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	19.00 workstations	94.7%	133.72	**2,540.65**	**30,487.78**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	100.0%	275.90	**827.69**	**9,932.26**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	3.00 FTE (including ongoing temps)	95.1%	74.35	**223.05**	**2,676.65**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	57.80	**173.40**	**2,080.84**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	2,279 Sq Ft 8.4%	86.5%	35,843.89	**3,016.26**	**36,195.14**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	2.0% actual % time CZ				**1,711.42**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost		354.12		**343.24**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**7,130.04**	**Annual Cost**	**85,560.50**
Increase/(Decrease) %	**-5.0%**	**FY11 Total**	**90,107.14**

Total allocated:
1,910,417
% of Total
4.5%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Finance and Purchasing**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	18.00 landlines	52.0%	4.13	**74.27**	**891.23**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	6.00 workstations	94.7%	133.72	**802.31**	**9,627.72**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	4.00 FTE (including ongoing temps)	100.0%	275.90	**1,103.58**	**13,243.01**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	4.00 FTE (including ongoing temps)	95.1%	74.35	**297.41**	**3,568.87**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	4.00 FTE (including ongoing temps)	100.0%	57.80	**231.20**	**2,774.46**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	707 Sq Ft 2.6%	86.5%	35,843.89	**935.72**	**11,228.59**	
Justice	Sq Ft	100.0%				
County Counsel	4.0% actual % time SH	96.9%			**5,759.98**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	10.0% actual % time JK				**580.01**	
	Annual Materials Cost			712.41	**690.52**	
Support Department Adjustment					(48,364.39)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**0.00**	**Annual Cost**	**0.00**
Increase/(Decrease) %	**0.0%**	**FY11 Total**	**0.00**

Total allocated:

1,910,417

% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Land Development Services**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	27.00 landlines	52.0%	4.13	**111.40**	**1,336.84**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	15.00 workstations	94.7%	133.72	**2,005.77**	**24,069.30**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	9.49 FTE (including ongoing temps)	100.0%	275.90	**2,618.25**	**31,419.05**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	9.49 FTE (including ongoing temps)	95.1%	74.35	**705.59**	**8,467.14**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	9.49 FTE (including ongoing temps)	100.0%	57.80	**548.53**	**6,582.40**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	2,098 Sq Ft 7.7%	86.5%	35,843.89	**2,776.71**	**33,320.50**	
Justice	Sq Ft	100.0%				
County Counsel	2.0% actual % time SH	96.9%			**2,879.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	41.0% actual % time RM				**43,718.81**	
	7.0% actual % time CZ				**5,989.97**	
	1.0% actual % time JK				**58.00**	
	Annual Materials Cost			5,915.83	**5,734.03**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**13,631.33**	**Annual Cost**	**163,576.02**
Increase/(Decrease) %	**-2.1%**	**FY11 Total**	**167,120.96**

Total allocated:
1,910,417
% of Total
8.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **Land Development Services - Building Maintenance**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	6.00 landlines	52.0%	4.13	**24.76**	**297.08**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.00 workstations	94.7%	133.72	**267.44**	**3,209.24**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.00 FTE (including ongoing temps)	100.0%	275.90	**551.79**	**6,621.51**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.00 FTE (including ongoing temps)	95.1%	74.35	**148.70**	**1,784.43**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	57.80	**115.60**	**1,387.23**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	500 Sq Ft 1.8%	86.5%	35,843.89	**661.75**	**7,941.01**	
Justice	Sq Ft	100.0%				
County Counsel	9.0% actual % time SH	96.9%			**12,959.95**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			1,456.29	**1,411.53**	
Support Department Adjustment					(35,611.99)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**0.00**	**Annual Cost**	**0.00**
Increase/(Decrease) %	**0.0%**	**FY11 Total**	**0.00**

Total allocated:
1,910,417
% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **IT**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	11.00 landlines	52.0%	4.13	**45.39**	**544.64**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	6.00 workstations	94.7%	133.72	**802.31**	**9,627.72**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	3.00 FTE (including ongoing temps)	100.0%	275.90	**827.69**	**9,932.26**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	3.00 FTE (including ongoing temps)	95.1%	74.35	**223.05**	**2,676.65**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	3.00 FTE (including ongoing temps)	100.0%	57.80	**173.40**	**2,080.84**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	500 Sq Ft 1.8%	86.5%	35,843.89	**661.75**	**7,941.01**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			161.81	**156.84**	
Support Department Adjustment					(34,399.96)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**0.00**	**Annual Cost**	**0.00**
Increase/(Decrease) %		**FY11 Total**	**0.00**

Total allocated:
1,910,417

% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

General Fund **HR**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	4.00 landlines	52.0%	4.13	**16.50**	**198.05**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.50 workstations	94.7%	133.72	**334.30**	**4,011.55**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.49 FTE (including ongoing temps)	100.0%	275.90	**411.09**	**4,933.02**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.49 FTE (including ongoing temps)	95.1%	74.35	**110.78**	**1,329.40**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.49 FTE (including ongoing temps)	100.0%	57.80	**86.12**	**1,033.49**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	500 Sq Ft 1.8%	86.5%	35,843.89	**661.75**	**7,941.01**	
Justice	Sq Ft	100.0%				
County Counsel	2.0% actual % time SH	96.9%			**2,879.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	2.0% actual % time CZ				**1,711.42**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			515.93	**500.07**	
Support Department Adjustment					(24,538.01)	Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**0.00**	**Annual Cost**	**0.00**
Increase/(Decrease) %	**0.0%**	**FY11 Total**	**0.00**

Total allocated:
1,910,417

% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Roads**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	52.00 landlines	52.0%	4.13	**214.56**	**2,574.66**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	16.50 workstations	94.7%	133.72	**2,206.35**	**26,476.23**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	28.00 FTE (including ongoing temps)	100.0%	263.26	**7,371.34**	**88,456.10**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	28.00 FTE (including ongoing temps)	95.1%	74.35	**2,081.84**	**24,982.07**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	28.00 FTE (including ongoing temps)	100.0%	57.80	**1,618.43**	**19,421.21**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	19.0% actual % time RM				**20,259.94**	
	4.0% actual % time CZ				**3,422.84**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			2,823.00	**2,736.25**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**15,814.11**	**Annual Cost**	**189,769.28**
Increase/(Decrease) %	**24.9%**	**FY11 Total**	**151,948.23**

Total allocated:
1,910,417

% of Total
9.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Parks**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	11.00 landlines	52.0%	4.13	**45.39**	**544.64**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	4.00 workstations	94.7%	133.72	**534.87**	**6,418.48**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	4.95 FTE (including ongoing temps)	100.0%	263.26	**1,303.15**	**15,637.77**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	4.95 FTE (including ongoing temps)	95.1%	74.35	**368.04**	**4,416.47**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	4.95 FTE (including ongoing temps)	100.0%	57.80	**286.12**	**3,433.39**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	5.0% actual % time RM				**5,331.56**	
	2.0% actual % time CZ				**1,711.42**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			791.41	**767.09**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**3,188.40**	**Annual Cost**	**38,260.83**
Increase/(Decrease) %	**-15.8%**	**FY11 Total**	**45,451.81**

Total allocated:
1,910,417
% of Total
2.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Community Corrections**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	40.00 landlines	52.0%	4.13	**165.04**	**1,980.51**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	15.50 workstations	94.7%	133.72	**2,072.63**	**24,871.61**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	10.62 FTE (including ongoing temps)	100.0%	263.26	**2,795.84**	**33,550.13**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	10.62 FTE (including ongoing temps)	95.1%	74.35	**789.61**	**9,475.34**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	10.62 FTE (including ongoing temps)	100.0%	57.80	**613.85**	**7,366.19**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	Sq Ft	86.5%	35,843.89	**0.00**	**0.00**	
Justice	4,244 Sq Ft 7.4%	100.0%	20,142.91	**1,494.21**	**17,930.47**	
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	1.0% actual % time CZ				**855.71**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			96.15	**93.20**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**8,010.26**	**Annual Cost**	**96,123.16**
Increase/(Decrease) %	**-4.2%**	**FY11 Total**	**100,305.75**

Total allocated:
1,910,417
% of Total
5.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Fair**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.50 workstations	94.7%	133.72	**334.30**	**4,011.55**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	0.75 FTE (including ongoing temps)	100.0%	263.26	**197.45**	**2,369.36**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	0.75 FTE (including ongoing temps)	95.1%	74.35	**55.76**	**669.16**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	0.75 FTE (including ongoing temps)	100.0%	57.80	**43.35**	**520.21**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	1.0% actual % time CZ				**855.71**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			257.96	**250.04**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**843.00**	**Annual Cost**	**10,116.02**
Increase/(Decrease) %	**-8.9%**	**FY11 Total**	**11,101.17**

Total allocated:
1,910,417
% of Total
0.5%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **CCCCF**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	2.00 landlines	52.0%	4.13	**8.25**	**99.03**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	2.00 workstations	94.7%	133.72	**267.44**	**3,209.24**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.44 FTE (including ongoing temps)	100.0%	263.26	**379.10**	**4,549.17**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.44 FTE (including ongoing temps)	95.1%	74.35	**107.07**	**1,284.79**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.44 FTE (including ongoing temps)	100.0%	57.80	**83.23**	**998.80**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	264 Sq Ft 1.0%	86.5%	35,843.89	**349.40**	**4,192.86**	
Justice	Sq Ft	100.0%				
County Counsel	1.0% actual % time SH	96.9%			**1,439.99**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	1.0% actual % time CZ				**855.71**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			257.96	**250.04**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,406.64**	**Annual Cost**	**16,879.63**
Increase/(Decrease) %	**1.2%**	**FY11 Total**	**16,683.63**

Total allocated:
1,910,417
% of Total
0.9%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Transfer Station**

Support Function/Item	No. of Units		"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	3.00	landlines	52.0%	4.13	**12.38**	**148.54**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	3.00	workstations	94.7%	133.72	**401.15**	**4,813.86**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.00	FTE (including ongoing temps)	100.0%	263.26	**526.52**	**6,318.29**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment			100.0%			**6,660.00**	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.00	FTE (including ongoing temps)	95.1%	74.35	**148.70**	**1,784.43**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.00	FTE (including ongoing temps)	100.0%	57.80	**115.60**	**1,387.23**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance		% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	500	Sq Ft 1.8%	86.5%	35,843.89	**661.75**	**7,941.01**	
Justice		Sq Ft	100.0%				
County Counsel	0.0%	actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	2.0%	actual % time RM				**2,132.62**	
	0.0%	actual % time CZ				**0.00**	
	0.0%	actual % time JK				**0.00**	
		Annual Materials Cost			239.64	**232.28**	
Support Department Adjustment							Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**2,618.19**	**Annual Cost**	**31,418.27**
Increase/(Decrease) %	**-16.4%**	**FY11 Total**	**37,563.58**

Total allocated:
1,910,417
% of Total
1.6%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Corner Restoration**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	1.20 landlines	52.0%	4.13	**4.95**	**59.42**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	1.80 workstations	94.7%	133.72	**240.69**	**2,888.32**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.20 FTE (including ongoing temps)	100.0%	263.26	**315.91**	**3,790.98**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	1.20 FTE (including ongoing temps)	95.1%	74.35	**89.22**	**1,070.66**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	1.20 FTE (including ongoing temps)	100.0%	57.80	**69.36**	**832.34**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	331 Sq Ft 1.2%	86.5%	35,843.89	**437.81**	**5,253.78**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**1,157.96**	**Annual Cost**	**13,895.48**
Increase/(Decrease) %	**-30.4%**	**FY11 Total**	**19,963.17**

Total allocated:
1,910,417
% of Total
0.7%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Law Library**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	0.00 workstations	94.7%	133.72	**0.00**	**0.00**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	0.00 FTE (including ongoing temps)	100.0%	263.26	**0.00**	**0.00**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	0.00 FTE (including ongoing temps)	95.1%	74.35	**0.00**	**0.00**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	57.80	**0.00**	**0.00**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	0.0% actual % time RM				**0.00**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			0.00	**0.00**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**0.00**	**Annual Cost**	**0.00**
Increase/(Decrease) %		**FY11 Total**	**0.00**

Total allocated:
1,910,417
% of Total
0.0%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Transit**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	1.00 landlines	52.0%	4.13	**4.13**	**49.51**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	3.50 workstations	94.7%	133.72	**468.01**	**5,616.17**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	1.00 FTE (including ongoing temps)	100.0%	263.26	**263.26**	**3,159.15**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment					**3,893.95**	Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.00 FTE (including ongoing temps)	95.1%	74.35	**148.70**	**1,784.43**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.00 FTE (including ongoing temps)	100.0%	57.80	**115.60**	**1,387.23**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included. **Transit:** no bldg maint charge.
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	21.0% actual % time SH	96.9%			**30,239.89**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	2.0% actual % time RM				**2,132.62**	
	21.0% actual % time CZ				**17,969.90**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			5,656.89	**5,483.05**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**5,976.33**	**Annual Cost**	**71,715.91**
Increase/(Decrease) %	**-19.9%**	**FY11 Total**	**89,539.91**

Total allocated:
1,910,417
% of Total
3.8%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Footpath Bycicle**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	0.00 landlines	52.0%	4.13	**0.00**	**0.00**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	0.00 workstations	94.7%	133.72	**0.00**	**0.00**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	0.00 FTE (including ongoing temps)	100.0%	263.26	**0.00**	**0.00**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" v
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	0.00 FTE (including ongoing temps)	95.1%	74.35	**0.00**	**0.00**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	0.00 FTE (including ongoing temps)	100.0%	57.80	**0.00**	**0.00**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building	Bldg cost per month				Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it
Courthouse	0 Sq Ft 0.0%	86.5%	35,843.89	**0.00**	**0.00**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	1.0% actual % time RM				**1,066.31**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			119.82	**116.14**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**98.54**	**Annual Cost**	**1,182.45**
Increase/(Decrease) %	**0.0%**	**FY11 Total**	**0.00**

Total allocated:
1,910,417
% of Total
0.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

FY2012-2013 Administrative Allocation **Proposed Budget**

Fund Account **Building Services**

Support Function/Item	No. of Units	"True up" factor*	Cost/unit/mo	**Monthly Cost**	**Annual Cost**	**Allocations based on:**
Telephone (landlines)	10.00 landlines	52.0%	4.13	**41.26**	**495.13**	FY2012 budget of landline phone cost for no. of land lines times true up factor from FY11 actuals to budget.
Info Tech	5.00 workstations	94.7%	133.72	**668.59**	**8,023.10**	FY2012 budget of IT staffing, materials and capital expenditures cost for no. of workstations times true up factor. **New**: non-primary laptops are valued at .5 each.
Finance and General Liability Insurance	2.98 FTE (including ongoing temps)	100.0%	263.26	**784.52**	**9,414.26**	FY2012 3.9 staff (minus staffing included in special assessment), audit, liability insurance, finance materials and services. General Fund has slighty higher unit cost to include supply closet & newspaper subscriptions in the courthouse. The "true up" varies if in general fund or not. FY11 actuals exceeded budgets for both.
Finance - Special Assessment		100.0%				Units which require finance support beyond normal payroll, AP and AR processing, have special assessment as do those with no staff but that do receive financial services.
Human Resources	2.98 FTE (including ongoing temps)	95.1%	74.35	**221.57**	**2,658.81**	FY2012 budget of HR staffing and materials cost per FTE times true up factor.
Board of Commissioners	2.98 FTE (including ongoing temps)	100.0%	57.80	**172.25**	**2,066.97**	FY2012 budget - 25% of BoCC staffing and materials cost is allocated
Facilities and Maintenance	% building		Bldg cost per month			Based on FY2012 budget. County Courthouse - 1.25 maint FTE + materials (including utilities) & capital expenses. Justice Facility - 1 main FTE + utilities divided among Jail, Sheriff, Marine Sheriff and Corrections; b/c Jail pays for all these costs, it receives a credit from the other three units. Other departments not in one of these facilities are allocated $0 in facilites maintenance. Note - no office space cost or depreciation is included.
Courthouse	1,030 Sq Ft 3.8%	86.5%	35,843.89	**1,363.21**	**16,358.49**	
Justice	Sq Ft	100.0%				
County Counsel	0.0% actual % time SH	96.9%			**0.00**	Based on hours worked from Jan 1 2011 to Dec 31 2011 and FY2012 budgeted sal. Materials cost in Counsel office is last item noted.
	1.0% actual % time RM				**1,066.31**	
	0.0% actual % time CZ				**0.00**	
	0.0% actual % time JK				**0.00**	
	Annual Materials Cost			119.82	**116.14**	
Support Department Adjustment						Support Services do not pay allocation; county does not assign this balance out to program funds to cover in addition to program share of services

Avr Monthly Cost	**3,349.93**	**Annual Cost**	**40,199.20**
Increase/(Decrease) %	**3.1%**	**FY11 Total**	**38,994.35**

Total allocated:
1,910,417
% of Total
2.1%

* Allocations are based on budget or estimates. When actual costs are less than budget we "true up" the allocation. The percentage is actuals to budget for the costs included in that particular allocated group in FY2011. However, when actuals exceed budget, the true up for the next year is 100%.

General Statement on Financial Management

Columbia County will conduct its financial affairs according to Generally Accepted Accounting Practices (GAAP) as defined by the national Governmental Accounting Standards Board (GASB), except where those standards conflict with the Laws or Constitution of the State of Oregon.

These standards apply to all funds, trusts or special districts for which the County has fiduciary or operational responsibilities.

Columbia County and its employees will conduct the County's financial affairs with professionalism and candor befitting responsible democratic government. Employees are to remember that they are using public funds when conducting County business. Employees should receive no personal gain other than Board approved compensation and reimbursement for approved expenditures.

- To encourage public participation and understanding a reasonable number of proposed and approved budget documents will be available for public review at no cost.

- Proposed budget documents will be made available by the Department of Finance and Taxation.

- Adopted budget documents will be made available for reference through the public libraries located in the county, and for loan on a short-term basis from the Department of Finance and Taxation as outlined in the County's fee schedule.

- Adopted budget documents will be provided to the public by the Department of Finance and Taxation for the fee established by the Board of County Commissioners.

Within 30 days of the end of each fiscal quarter, the staff of the Department of Finance and Taxation will prepare a report to the Board of County Commissioners, to inform the Board on the state of the budget and the general financial condition of the County and the special districts for which it is responsible. These quarterly reports will include the information required by ORS 294.085 in July and January.

Financial Organization

Purpose Statement:

These policies are the County's guide to its financial and budgetary structure, its philosophy and its presentation to the public, Budget Committee and the Board of County Commissioners.

The County will establish new funds only by resolution of the Board of County Commissioners. Each resolution shall state the purpose of the fund, its basis of accounting, and the disposition of assets upon dissolution of the fund. Unless required by law or enabling resolution, all assets of dissolved funds shall be transferred to the General Fund. Elimination of funds shall be by order as required in ORS 294.475.

In accordance with GAAP, the County will minimize the number of active funds as feasible. Services will be classified within the appropriate department in the General Fund unless otherwise required by law or agreement.

The appropriation resolution shall adopt the annual budget in lump sum by fund by department.

The budget and finance structure shall provide for adequate segregation of programs or services financed in whole or part by dedicated revenues.

The County budget shall use the summary categories of General Revenue, Fees for Services and Designated for Specific Purpose for revenues; Personal Services, Materials & Services, Capital Outlay, Debt Service, Contingencies, and Other for expenditures. All accounts shall be assigned to the appropriate summary category through the chart of accounts.

The Department of Finance and Taxation shall establish and maintain a Chart of Accounts listing funds, departments, categories, and object codes. Specific account numbers shall be assigned only by Director of Finance and Taxation or designee in order to maintain consistency in the chart of accounts.

Accounting and Auditing

Purpose Statement:

Statements of internal accounting policy inform budget managers and the public of the standards on which the County operates.

The County will establish and maintain high standards of accounting practices. The accounting policies of Columbia County will conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. Interim reports and records will be prepared and maintained on the budgetary basis prescribed by state law and will be adjusted to GAAP for financial reporting purposes.

The County will comply with Generally Accepted Accounting Principles and state laws in the development and use of cost accounting systems for operations and capital improvements cost reporting.

An independent public accounting firm will conduct an annual financial audit and will publicly issue its opinion. This firm shall be selected every five years on the basis of a competitive RFP process.

The County will maintain an accounting system which will record and report an inventory of all County owned fixed assets.

A fixed asset is defined as an item of tangible property of a more or less permanent nature. Only fixed assets of more than $5,000 of value will be specifically tracked and reported for purposes of the annual audit. For property control purposes, County departments are encouraged to track property of lessor value in their departments.

Property acquired through tax foreclosure shall maintain its identity as such until its disposition by the County.

The County will maintain accounting records for all County service districts. All costs associated with maintaining such accounting records shall be charged to the districts.

Budget Formation and Management

Purpose Statement:

These policies guide the development and execution of the annual budget and establish the framework for budget planning, presentation and financial reporting.

The County will annually adopt a balanced budget as required by state law. The budget will balance current operating expenditures with current operating revenues for all operating funds.

The Budget Officer shall prepare and maintain a three-year projected budget. This budget will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation; 2) during the submission of requested budgets by departments; and 3) after adoption of the next fiscal year's budget.

The unrestricted portion of the General Fund beginning fund balance will be reserved or applied in the following order:

1) the amount determined necessary for unappropriated fund balance, (goal is four months of projected personnel expense)

2) the amount determined necessary for fund contingency (goal is five percent of general fund budget)

3) reserves to be held for a future year's expense (the goal to be determined by Board of County Commissioners),

4) capital outlays for real or personal property, or one time costs or projects.

5) to maintain current services if the next fiscal year's budget projection shows a short-term revenue reduction.

The beginning fund balance of any operating fund (other than the General Fund and the Forest, Parks and Recreation Fund) will be used to fund unappropriated fund balance, and contingency accounts. A beginning balance in excess of that necessary to cover unappropriated fund balance and contingency may be allocated to capital improvements, or one time capital or maintenance expenses not likely to recur in the subsequent fiscal year, or other expenditure deemed appropriate by the Board of County Commissioners.

The beginning fund balance of the Forest, Parks, and Recreation Fund may be used to fund current operating expenditures due to the cyclical nature of this fund's revenue

generation (periodic cutting of managed timber lands).

The County General Fund receives revenues from the sale of timber on state lands. Annual receipts are subject to fluctuation due to economic, legal and environmental forces outside of the County's control. When there is reason to believe that reductions in anticipated revenues will be temporary, lasting no more than one fiscal year, the County may use the excess beginning balance, or reduce allocation to unappropriated fund balance to maintain existing services or programs through one fiscal year.

When the General Fund receives or is anticipated to receive in the coming fiscal year unrestricted revenues totaling $50,000 or more, and this is a one time occurrence and highly unlikely to recur in the following fiscal year, the revenues will be allocated to the budget under the same policies as unrestricted beginning fund balance.

To meet the need for working capital from July 1 to approximately October 1 of each fiscal year the County will budget an unappropriated ending fund balance in the General Fund. The amount established annually will not be less than the difference between the expected expenditures to be paid and the anticipated revenues to be received during that time period. If the ending fund balance in any operating fund is reduced below that required amount, the Board of County Commissioners will adopt a plan to restore fund balance in the subsequent fiscal year.

A contingency account will be established in the General Fund; Road Fund; Forest, Parks, and Recreation Fund; and Fair Fund. A minimum of 1.5% of estimated operating revenues of each fund will be budgeted in these accounts each year. A contingency account shall be used only for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. [See OAR 150-294.352(8)]. Transfers from the contingency account must be authorized by resolution of the Board of County Commissioners.
Contingency accounts may be established in other funds as necessary. The need for these accounts will be determined annually as a part of the budget process.

Each department head is responsible for the budget management of the funds and/or departments for which he/she has administrative responsibility. For some funds and/or departments without designated department heads, it may not be evident who has administrative responsibility. For those departments and/or funds, the following department heads have responsibility for budget management and expenditure approval:

Veterans' Service Office - Board of County Commissioners
County Dues - Board of County Commissioners
Non-Departmental Payments - Director of Finance and Taxation
Footpath Bicycle Trail Fund - Board of County Commissioners
Direct Pass-Through Grant Fund - Director of Finance and Taxation

Corrections Facility Construction Fund - Director of Finance and Taxation
Courthouse Security Fund - Director of Finance and Taxation, Court Administrator
Information Technology - Director of Human Resources

Budget Amendments

Purpose Statement:

These policies govern circumstances which require alteration of the budget during the fiscal year.

The Budget Officer shall be responsible for coordination, review, and execution of requests to amend the budget. Amendments to the budget will strictly comply with Oregon Local Budget Law. The Budget Officer shall be responsible for ensuring compliance, determining the appropriate procedure to be applied, and maintaining all necessary legal records and documents.

The appropriate department head is responsible for initiating corrective budget action through submission of a request for appropriation transfer or supplemental appropriation to the Budget Officer.

An appropriation transfer requires approval by the Board of County Commissioners at a regular public meeting only under the circumstances listed below. All other transfer requests will be processed after receipt and review by the Budget Officer. The Budget Officer will provide the Board of County Commissioners with a listing of all transfer actions.

- Transfer of appropriation from one appropriated department to another within the same fund.
- Transfer of appropriation from the General Fund to any other fund.
- Transfer of appropriation from a contingency account in any fund.
- Transfer of appropriation that will result in creation of a new function or service.
- Transfer of appropriation that will create new regular position(s) or increase FTE.

The Board of County Commissioners and/or the Budget Committee shall evaluate all budget requests based on the ability of the activities financed by these requests to further the stated goals of the County as outlined in the County's goals statement.

Revenue

Purpose Statement:

These policies provide guidance in the classification of revenues. They guide the pricing philosophy for County services.

The County will estimate revenues using objective, analytical methods, based on the best information available at the time of estimation.

A three year projection of all revenues will be maintained. This database will be updated three times during the year; 1) at creation of a new fiscal year budget file by the Department of Finance and Taxation ; 2) during the submission of requested budgets by departments; and 3) after the adoption of the next fiscal year's budget by the Board of County Commissioners.

All adjustments to fee schedules shall be adopted by the Board of County Commissioners with an order prepared by the requesting department. The order shall be reviewed and approved by County Counsel and the Director of Finance and Taxation for compliance with state laws and County ordinances and policies prior to presentation to the Board of County Commissioners.

Except for fees regulated by state law or rule, the County will set all fees at a rate calculated to achieve full below cost recovery of direct, indirect cost, and when appropriate, capital depreciation, except as provided below.

Departments will review fee schedules annually. Each department will report annually its findings and recommendations to the Board of County Commissioners as to the adequacy of the fees being charged. A fee may not be adjusted more than once in any 12 month period (ORS 203.115).

The Board of County Commissioners may establish fees at less than full cost recovery. The department shall determine the full cost of service. An order of the Board shall set the actual charge at a percentage of full cost. The order shall state the reason for the exception and the public purpose it serves.

When a fee is charged to the public for use or rental of County facilities an amount for capital depreciation will be included. The portion of the fee designated for capital replacement will be deposited in accounts separate from the operating budget and will be expended only for items contained in an approved capital improvement plan, equipment replacement schedule, or maintenance management program.

Capital Outlay & Capital Improvements

Purpose Statement:

These policies will assist the County in the classification of capital outlays, accounting for fixed assets, and provide the basis for development of an annual Capital Improvement Plan.

The budget category of Capital Outlay shall be used to budget for purchases of equipment or improvements to real or personal property having a cost greater than $5,000 and a useful life of more than two years, excluding normal maintenance parts purchased for existing equipment or property.

A capital improvement is defined as an improvement to real property which maintains or enhances the value of the asset.

The County will maintain its assets at a level adequate to protect capital investment and to minimize future maintenance or replacement costs.

The County will make all capital improvements in accordance with an adopted five (5) year plan for capital improvements and update it annually. The plan shall list in detail a three year funding plan which will be fully incorporated into County budget projections. The County will adopt an annual capital budget based on the multi-year Capital Improvement Plan.

The Board of County Commissioners will appoint a Capital Improvements Committee to develop the Capital Improvement Plan, and recommend changes to the Board as a part of the annual budget process. The Committee will include the Director of Finance and Taxation, Director of General Services, Director of Public Works, and others as deemed appropriate by the Board. The Committee will be responsible for developing process and procedures for project approval and management. The Committee will work with department heads who will be affected by the proposed project.

The Capital Improvement plan will include the following:

a. The Capital Improvement Plan will detail by project all improvements to real property costing over $5,000 during the period of the plan. Projects of a lessor dollar amount may be included in the plan at the discretion of the Board upon recommendation of the Capital Improvements Committee.

b. Equipment with a single item or project value exceeding $5,000 ($50,000 for road and bridge projects) will be included in the Capital Improvement Plan. Examples of equipment to be included are vehicles, road machinery

equipment, computer systems, office furnishings and equipment.

c. The estimated cost and potential funding sources for each capital project will be in the Capital Improvement Plan.

d. The County will integrate the Capital Improvement Plan with development of the operating budget. Future operating costs associated with capital improvements will be estimated and incorporated into operating budget forecasts.

e. General Fund support of the Capital Improvement Plan will be determined annually during the budget process. Allocations will be consistent with policies on the use of fund balance, current revenues, and spending priorities as established by the Board of County Commissioners.

f. It is the intent of the County that the full cost of a project, including direct and indirect costs, will be reported in the Capital Improvement Plan, and recorded in the County's accounting records.

The General Services Director will be responsible for managing all construction projects involving County facilities with the exception of road construction projects and park facility construction projects which will be the responsibility of the respective department head.

Departments will estimate annual cost for equipment replacement not included in the Capital Improvement Plan during the budget process and will estimate a level of future years equipment expenses in the projected budget years.

The Department of Finance and Taxation will recommend to the Board of County Commissioners the most efficient financing method(s) for all projects.

Construction of, or acquisition of capital improvement projects funded by inter-governmental or private foundation grants will not commence until formal written commitment of the grant funds is received by the County.

If a capital improvement project will be funded by donations or other fund-raising, 100% of the funds must be received before the construction commences or the capital asset is acquired. The Board may authorize the project to proceed when less than 100% of the funds have been received. Authorization will be in the form of an inter-fund loan (see Inter-fund loan policies). Terms of the loan will include the statement "the repayment of this loan is contingent upon the successful raising of private donations. There is a strong possibility that this loan will not be repaid in full."

Debt

Purpose Statement:

The County may use various forms of debt for working capital, or for financing equipment or capital improvements. These policies establish the basis on which the issuance of debt will be evaluated by the governing body and the public.

A policy of full and complete disclosure will be strictly maintained in all communications and interactions with financial institutions, and debt rating agencies.

The County will use long term debt to finance those desirable capital improvements which can not be financed from current operating revenues.

Debt scheduled to be retired with current operating revenues will be incurred only after including debt service payments and operating cost of improvements into budget projections. When borrowing working capital for operating funds, the County will repay all principal and interest within the fiscal year in which the obligation is incurred.

When leasing agreements are considered, the full principal and interest cost through maturity will be disclosed and included in projections of future fiscal capacity. A proposal to lease equipment will include a lease versus buy or lease versus lease/purchase analysis. A decision to lease will include these elements of analysis:

- The County is not likely to use the item after the lease period, or beyond the duration of a specific project.

- Acquisition through purchase could preclude the possibility of taking immediate advantage of near term technological progress.

- Acquisition is justified by a pressing necessity but there are not sufficient dollars available for outright purchase.

- Lease or lease/purchase is the least cost option based on life cycle costing principles, and costs of alternative financing methods.

The County will not schedule debt payments for a period longer than the expected useful life of the equipment or improvement to be purchased.

The County will keep the maturity of general obligation and revenue bond issues to 20 years or less.

For long term debt required to be reported in a debt service fund, in addition to the annual amount required for the payment of current principal and interest due, the County may maintain a reserve or unappropriated fund balance account in an amount equal to at least one and not more than two years worth of principal and interest payment. In the case of a new issue, this amount may be established over a period not to exceed 3 years.

Total outstanding debt of all kinds will not exceed 2% of the total County assessed value.

Inter-Fund Transfers & Loans

Purpose Statement:

The management of inter-fund transactions influences the fiscal positions of the funds involved. These policies inform department heads and staff on what basis they can expect to receive resources from other funds. This will result in improved financial and project coordination and planning.

Budgeted resource transfers from the General Fund to operating funds will be disbursed on the basis of one-twelfth of the budgeted amount monthly, except where: 1) fiscal needs of the receiving fund require an accelerated schedule to meet cash needs or project schedules, or 2) the revenue is received by the General Fund in the form of a lump-sum distribution from an outside source (i.e. State Timber Revenue). Accelerated payments require the approval of the Director of Finance and Taxation who will consider the cash flow requirements of both funds before approving the accelerated payments.

Budgeted resource transfers to non-operating funds will be executed based on the needs of the receiving fund as required by projects to be funded. In general, transfers will occur as late as possible in the fiscal year.

In general and in order to manage General Fund cash flow, transfers from the General Fund will not be executed in the first three months of each fiscal year. Disbursements from a receiving fund and transfers into that fund will be coordinated to avoid fund deficits.

When a surplus remains after completion of a project in a capital improvement fund, the surplus will become part of fund balance. Unattached fund balance is available for allocation to another project in the same or following year. If the fund balance is not otherwise dedicated it is available for any purpose, including transfer to the General Fund or other fund as determined by the Board of County Commissioners and as allowed by Oregon Local Budget Law.

Inter-fund loans may be made, in accordance with state law, to address short term cash deficiencies or the purchase of goods. Inter-fund loans shall be repaid in full no later than the end of the fiscal year following the one in which the loan was authorized and executed. (See ORS 294.460).

A County fund which has interest credited to it shall pay interest on inter-fund loans at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval. Simple interest will be computed from the day of transfer to day of return.

When allowed by law, the County may loan funds to special districts and other qualified

organizations. Interest shall be charged on the loan at a rate reflecting current market rates for invested public funds, as determined by the Treasurer at the time of approval, plus 2% for administration.
The County will exercise its prerogative to be a prudent investor. It will examine the financial capacity of organizations to repay a loan, secure collateral when appropriate, and carefully consider the public policy impact of any loan.

It is not the purpose of the County to compete with private institutions to loan money for public purposes. The County will only consider such loans when no other financial options are feasible, and the County has the financial capacity to provide funds without jeopardizing current or future service delivery.

Any loan agreement or resolution shall be approved at a regular public meeting of the Board of County Commissioners.

Inter-Departmental Charges For Service

Purpose Statement:

These policies clarify the financial relationship between departments when a service is performed by one for another. The policies also clarify the nature and extent of inter-fund charges for service.

It is the policy of the County to discourage billing for services between County organizational units. However cost allocation for indirect costs will be developed and included in the budget process based on prior year history and an allocation matrix. These indirect costs will be identified and charged to the organizational units so that full costs of maintaining the unit can be calculated. The allocation formula is to be applied across the board and no department will be excluded from the process. Exceptions to this policy are:

a) Charges to the County Surveyor are governed by the agreement between the County and the Surveyor.

b) Any other instance in which, by state law or county ordinance, the County is prohibited from allocating these charges.

When allowed, intra-organizational billing shall be itemized and submitted for payment in a timely manner within the fiscal year or within 30 days of the close of the fiscal year.

Contracting For Services

Purpose Statement:

These policies guide decisions to contract for delivery of services. These standards will apply to all service delivery agreements whether with private vendors, the state, other local governments, private non-profits, or agencies established by inter-governmental agreement. The analysis required will apply when the County is grantor or recipient of a service contract.

The County will consider contracting for delivery of services, when it is cost effective and legally permissible to do so, based on an objective, thorough evaluation of all costs based on defined service standards. In evaluating the decision to contract for delivery of a service the County will:

1. Thoroughly evaluate all County service costs based on a 3 to 5 year cost projection.
2. Determine the cost and time required for contract administration and evaluation.
3. Consider non-monetary issues such as the nature of the service, and relationships with other public and private entities.
4. Define what capital or maintenance costs are avoided, and what the likely costs would be if the County had to resume providing the service.
5. Determine if contracting for service delivery conforms with strategic goals, reduces duplication, or improves public access.
6. Use contracting of services when required by state policy or law.

When the County is considering accepting new service responsibilities as a contractor it will:

1. Define what capital or start up costs are necessary and whether the funding source will fund or allow these costs to be amortized.
2. Determine all costs, direct and indirect, of providing the service and determine whether the funding source will fully support these costs.
3. Determine in the current mix of services whether the new service compliments or enhances the County's mission and programs.
4. Evaluate additional liabilities that will be assumed including personnel transfers, and what liabilities the County will incur should it cancel the contract, or the funding source is discontinued.

Community and Outside Agency Funding

Purpose Statement:

These policies form the basis for budgetary decision making and allocation of funds to organizations not a part of county government.

The County will consider contributing to organizations outside of County government which further the well being of communities and individuals through social, economic, educational and cultural programs and are in concert with the County strategic goals.

The County requires organizations to make funding requests during the normal county budget development process and will generally delay consideration of any request until that time.

The County will require disclosure of financial information about the sponsor organization, details and accomplishments about its programs and services, and the reasons for requesting County funding.

The County will require a written agreement with each organization receiving County funds. The agreement will define how County funds will be spent, reporting requirements, and adequately insure the County against liabilities. The County will reserve the right to decide what will be the appropriate form for an agreement. Consideration will include the amount of funds involved, the potential liability to the County, and nature of the organization receiving funds. At a minimum, an agreement shall refer to the intended use of the funds as expressed by the organization in the original request for funding.

The budget appropriations for the funds covered in this policy section shall be contained in the non-departmental budget.

Criteria to be used in the evaluation of funding requests include:

1. Whether the funding leads to the goals established in the County's stated goals.

2. Whether internal departments have received sufficient funding levels to further the goals of the County based on the County's stated goals.

3. Whether the program or service duplicates or complements existing efforts either in the community, the County or other governmental unit.

4. Whether the activity addresses a priority of the Board of County Commissioners.

5. Whether the request addresses a newly identified community issue not currently addressed in the County stated goals.

6. Will the County support leverage of other funds? Are other sources of support committed?

7. Whether the request requires funding outside of the normal budget process and the reasons.

8. Whether it is a one time request and the source for continuing funding.

9. Whether resources within the County budget are already being applied toward this purpose. If not, how will this request affect the ability to fund County operations.

10. Whether the funding provides a resource which will be available to County programs.

11. What type of performance measures should be applied to judged the effectiveness of the program if funded, and to judge the merit of future funding requests.

Service Districts

Purpose Statement:

The County has operational and fiduciary responsibility for certain service districts. These districts are separate municipal corporations which by law require the Board of County Commissioners to serve as the Governing Body. These policies govern the districts relationship with the County on financial and administrative matters.

The cost of operations of service districts shall be fully borne by the revenues of the district including compensation to the County for all administrative and indirect costs.

Unless otherwise determined by decision of the governing body all financial, supervisory and administrative functions will be provided through the County.

Service district budgets will be organized, prepared and amended under the same procedures applicable to the County budget and consistent with Oregon Local Budget Law.

Service district budgets will be appropriated by fund by category.

Grant Administration

Purpose Statement:

The County receives funds from a variety of public and private sources for specific purposes. These funds may be categorized as grants because they usually require plans and an application process preliminary to the award of funds, as well as periodic reporting of financial and program progress. These policies outline the responsibilities of County departments for grant application, management and reporting processes.

Each department shall notify the Board of County Commissioners and the Finance Director when it is applying for a new grant or renewal of a grant. Approval must be obtained from the Board of County Commissioners prior to submission of an application unless all of the following applicable conditions are met:

- The grant is for capital funds and the project is listed in the current adopted Capital Improvement Plan.
- There is no requirement or expectation of future County financial upport.
- The revenues and expenditures for the activity the grant will fund is explicitly approved during the budget process.
- No personnel costs are involved.

Each department will determine if the grant it is seeking allows indirect costs, and if allowed, shall include the cost as a part of the grant application program budget. Departments shall provide the Department of Finance and Taxation with a copy of grant restrictions, if any, on indirect costs otherwise the departments will have to cover the indirect costs.

The recipient department is responsible for all aspects of grant administration, including reporting, file maintenance, and record keeping.

All financial reporting, requests for reimbursement and grantor audits shall be coordinated with the Department of Finance and Taxation. No financial reporting or requests for reimbursement or advance shall be sent to a grantor without prior review by the Department of Finance and Taxation. Departments will prepare requests for reimbursement or advances in sufficient time to avoid operating deficits in grant funded programs. Grants involving personnel shall utilize the Personnel Cost Form to ensure all applicable costs are included.

The Department of Finance and Taxation will expedite review of requests for advances or reimbursement in order to maximize income and reduce subsidizing grant funded services.

The County will prepare a cost allocation (indirect cost) plan every two years. Indirect costs identified will be allocated annually during the budget process.

Investments

Purpose Statement:

These policies outline the methodology for distributing income earned through investments, and general policies on investing public funds.

The County Treasurer is the designated custodial officer for funds for Columbia County as defined in ORS 294.004. Investment Policies shall incorporate the prudent investor rule, which states investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The County may commingle fund cash balances for investment purposes.

Interest earnings shall generally follow the funds which created the earnings unless doing so conflicts with state law, grant funding guidelines, or Generally Accepted Accounting Practices. Earnings from investments shall be credited to the interest earnings account in designated funds based on the periodic cash balance at the time earnings are available for distribution. The following exceptions and conditions will apply:

> Generally, interest earnings will not be allocated by department or division within a single fund. Exceptions may be made when required by a dedicated funding source when balances on which the share of earnings are to be calculated can be clearly identified, and balances exist longer than 30 days.
>
> Whenever a Fund or any other interest earning account grouping records a cash or budget deficit at the end of a reporting period, and the deficit resulted from operating practices fully under the control of the department or division, an operating interest expense shall be computed and charged by the Treasurer's Office.

Banking Services

Purpose Statement:

Provide policy guidelines for County use and acquisition of banking services.

The County will attempt to maintain harmonious banking relationships with all commercial banks authorized to provide services to municipal corporations in accordance with ORS 295.155.

To secure necessary banking services the County should seek competitive quotations approximately every four years for all normal services (checking accounts, transfers and collections) except investments.

Investments should be open to general competition from all banks and financial institutions authorized to conduct business with the County by state law and the County's Investment Policy.

Accrual basis of accounting – Method of accounting recognizing revenues when earned and expenses when incurred without regard to cash flow timing. [ORS 294.311(1)].

Administrative allocation – The methodology with which county departments and funds pay for their share of support services including legal, human resources, risk management, financial services, payroll, building maintenance and repairs, technology services and investments. One quarter of the cost of the Board of Commissioner's department is included in the administrative allocation.

Adopted budget – Financial plan itemizing all resources and the use thereof adopted by the governing body. (ORS 294.435).

Ad valorem tax – Tax based on the assessed valuation of property. Property taxes are an ad valorem tax.

Appropriation – Authorization to spend a specific amount of money for a specific purpose during a budget period. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body. [ORS 294.311(3)].

Approved budget – The budget approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing. (ORS 294.406).

Assessed valuation – A valuation upon real estate or other property by the county assessor or the state as a basis for levying taxes. This amount is multiplied by the tax rate to determine the total amount of property taxes to be imposed. It is the lesser of the property's maximum assessed value or real market value.

Assessment date – The date the real market value of property is set – January 1.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Assigned Beginning Balance – the category established by GASB 54 to mean funds which are assigned for specific use by the governing body of the organization.

Audit – The annual review and appraisal of an entity's accounts and fiscal affairs conducted by an accountant under contract, or the Secretary of State, in accordance with Oregon budget law. (ORS 297.425).

Audit report – A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

Basis of accounting – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning net working capital – Net resources less expenditures carried over to the following fiscal year and available for appropriation.

Bond – A written promise to pay a specified sum of money (face value or principal amount) at a specified date or dates in the future [maturity date(s)], together with periodic interest at a specified rate.

Budget – A written report showing the local government's comprehensive financial plan. It must include a balanced statement of actual resource and expenditures during each of the last two years, or budget period, and estimated revenues and expenditures for the current and upcoming year or budget period. [ORS 294.311(4)].

Budget committee – Fiscal advisory board of a local government, consisting of the governing body plus an equal number of registered voters appointed from within the boundaries of the local government. (ORS 294.336).

Budget message – A written explanation of the budget and the local government's financial priorities. It is prepared and presented by the budget officer. (ORS 294.391).

Budget officer – Person appointed by the governing body to assemble budget material and information and to prepare or supervise the preparation of the proposed budget. (ORS 294.331).

Budget transfers – Resources moved from one fund to finance activities in another fund. They are shown as "transfers out" in the originating fund and "transfers in", in the receiving fund.

Capital budget – A plan of proposed capital outlays and the means of financing them.

Capital outlay – An expenditure category encompassing all material and property expenditures of $5,000 or greater, with an expected useful life exceeding one year. This includes, but is not limited to, expenses incurred in the purchase of land; the purchase, improvement, or repair of county facilities; or the acquisition or replacement of county equipment.

Capital improvement plan – An annual, updated plan of capital expenditures covering one or more budget periods for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding and timing of work.

Capital project – Those activities resulting in the acquisition or improvement of major capital items such as land, buildings, and county facilities.

Capital reserve fund – A fund established to account for dedicated funds for a specific future capital expenditure.

Cash basis – System of accounting under which revenues are accounted for when received in cash and expenses are accounted for when paid. [ORS 294.311(7)].

Contingency – An expenditure classification for those resources reserved to fulfill unforeseen demands and expenditures.

Contractual services –A formal agreement or contract entered into with another party for services. Services obtained in this category usually include repairs, professional fees or services.

Committed Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by the governing body of the organization.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt service – Payment of interest and principal on an obligation resulting from the issuance of debt.

Debt service fund – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Depreciation – The allocation of the cost of a capital asset over the estimated service life of the asset.

Effective Reserve – Columbia County calculates its reserve as the sum of contingencies and unappropriated ending fund balance. Endinf Fund Balance policy states that all funds (with a few specified exceptions) must budget to achieve an ending fund balance of two months worth of operating expenses (Personnel Services and Materials and Services).

Employee benefits – Social security; medicare; PERS retirement; group health, dental and life insurance; workers' compensation; section 125 plans; unemployment; and health savings plan.

Enterprise funds – Funds established to account for activities financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Expenditure – A liability incurred for personnel, materials & services, debt service, capital outlay, or other requirements during a budgetary period.

Expense – Outflow or other use of assets or incurrence of liabilities (or combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing, major or central operations.

Fiscal year – A 12-month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operation. The Columbia County fiscal year is July 1st through June 30th.

Full time equivalent (FTE) – One FTE is the equivalent of one employee who works 40 hours per week on average. A .50 FTE equals one employee who averages 20 hours per week of work. Two people working 20 hours per week equal one FTE.

Fund – A fund is a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance – The balance remaining in a fund after expenditures have been subtracted from resources.

Fund type – One of eleven fund types in general categories including general fund, special revenue, debt service, capital projects, permanent funds, enterprise, internal service, pension trust, investment trust, private purpose trust, and agency funds. [GAAFR 26/27].

General fund – A fund established for the purpose of accounting for all financial resources and liabilities of the governmental entity except those required to be accounted for in other funds by special regulation, restrictions, or limitations.

General obligation bonds –A bond backed by the full faith, credit, and taxing power of the government.

Generally accepted accounting principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines or general application, but also detailed practices and procedures.

Governmental accounting – The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governing body – County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit.

Grants – Contributions or gifts of cash or other assets.

Indirect service – Allocated costs of general administrative departments that are required to manage the county and provide support to all funds.

Infrastructure – Facilities on which the continuance and growth of a community depend, such as roads, bridges, and drainage system.

Levy – The amount of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future.

Local improvement district (LID) – An entity formed by a group of property owners to construct public improvements to benefit their properties. Typical improvements include streets, sewers, storm drains, streetlights, etc., where costs of such improvements are assessed among the benefiting properties.

Local option tax – Taxing authority (voter-approved by a double majority, except in even numbered years) that is in addition to taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects.

They are limited to five years unless designated for a capital project, in which case they are limited to the useful life of the project or 10 years, whichever is less.

Materials and services – An expenditure category encompassing non-capital, non-personnel expenditures. These include expenses for travel and training, operations, data processing, property, equipment, and contracted services.

Maximum assessed value (MAV) – The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent per year on existing property. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Modified accrual basis of accounting – A basis of accounting where revenues are recognized when they are both measurable and available and expenditures are recognized at a time when liability is incurred pursuant to appropriation authority.

Non-spendable Beginning Balance – the category established by GASB 54 to mean funds which are unable to be spent in the fiscal year; in Columbia County non-spendable items are pre-paid expenses or inventories.

Operating budget – That portion of an annual budget that applies to non-capital projects, non-capital outlays, transfers, contingency and unappropriated ending fund balance. The combined categories of personnel services and materials and services can be combined to provide the operating budget.

Ordinance – A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the jurisdiction.

Oregon revised statues (ORS) – The set of laws established by a vote of the people or the Oregon State legislature.

Outcome – A result; the mathematical expression of the effect on customers, clients, the environment, or infrastructure that reflect the purpose of a program.

Personnel services – An expenditure classification encompassing all expenditures relating to employees. This includes union and non-union labor costs, employee benefits, and payroll tax expenses.

Permanent rate limit – The maximum rate of ad valorem property taxes that a local government can impose exclusive of other voter approved levies. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit.

Program – A group of related activities performed by one or more organized units for the purpose of accomplishing a function for which the governmental entity is responsible (sub-unit or categories or functional areas).

Program budget – A method of budgeting whereby resources are allocated to the functions or activities rather than to specific items of cost. Services are broken down into identifiable service programs or performance units. A unit can be a department, a

division, or a workgroup. Each program has an identifiable service or output and objectives.

Publication – Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

Real market value (RMV) – The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. In most cases, the value used to test the constitutional limits.

Reserve – A portion of a fund balance which has been legally segregated for a specific use. Columbia County does not use reserve funds but specifies specific account code segments which track funding of, use of and ending balances of assigned reserves.

Resolution – A formal order of a governing body; of lower legal status than an ordinance.

Resources – Total amounts available for appropriation including estimated revenues, transfers in and beginning net working capital.

Restricted Beginning Balance – the category established by GASB 54 to mean funds which are committed for specific use by contract, law or grant agreement.

Revenue – Receipts for the fiscal year including transfers and excluding beginning net working capital. The major categories of revenue include taxes, intergovernmental revenues, grants, charges for services, interest and rents, fines and forfeitures, other revenues and transfers in.

Revised budget – A budget which includes all changes made to the original adopted budget as a result of budget adjustments and the supplemental budget process.

Secure Rural Schools – A federal program in existence for more than a decade to support rural counties with unrestricted funding streams throughout the united states, in particular in Oregon. Also known as "O&C" funds. Origin is in the historic federal timber sharing revenues made available to counties which now, due largely to environmental regulation and other factors which have reduced timber harvests, is no longer a significant source of revenues.

Special revenue funds – Funds used to account for receipts from revenue sources that are legally restricted or otherwise designated for special projects.

Supplemental budget – A financial plan prepared to meet unexpected needs or to spend resources not anticipated when the original budget was adopted. It cannot be used to authorize a tax.

System development charge – A fee paid at the time a permit is issued which is restricted to projects which will mitigate the impact on a specific service.

Tax levy – The total amount eligible to be raised by general property taxes.

Tax rate – The amount of tax levied for each $1,000 of assessed valuation. The tax rate is multiplied by the assessed valuation to determine the tax imposed.

Transfers – Legally authorized interfund transfers of resources from one county fund to another county fund.

Unappropriated ending fund balance – A classification for those resource amounts not appropriated for any purpose and reserved for ensuing fiscal years. This may include specific reserves for buildings or equipment or may be generally reserved funds for no specific purpose.

Urban Renewal District – a district is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. Columbia County Development Agency is a URA.

User fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.