

Resolution # 16341

A RESOLUTION adopting the Thurston County 2024 Indirect Cost Allocation Plan.

WHEREAS, Thurston County adopted an Indirect Cost Allocation Plan and has used it since 1989; and

WHEREAS, the Cost Allocation Plan has been updated to reflect the cost of support activities to all funds and agencies for 2024; and

WHEREAS, the Board of County Commissioners wishes to further implement the Plan in 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THURSTON COUNTY as follows:

1. The Indirect Cost Allocation Plan Update for 2024 is hereby adopted in a modified Full Cost Form.
2. The 2024 Indirect Cost Allocations Payable, as shown on Attachment A, which is incorporated herein by reference, is hereby adopted.

ADOPTED: December 15, 2023

BOARD OF COUNTY COMMISSIONERS
Thurston County, Washington

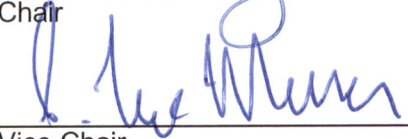
ATTEST:


Clerk of the Board

APPROVED AS TO FORM:
JON TUNHEIM
PROSECUTING ATTORNEY

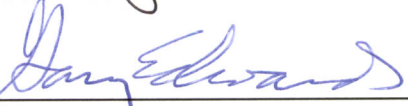
By: 
Deputy Prosecuting Attorney


Chair


Vice Chair


Commissioner


Commissioner


Commissioner

2024 Billable Service Cost Budget Resolution - Attachment A

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Cost		Billable			
			Allocated	Excluded	Ref	2024	2023	Change
0010	01	Assessor	\$ 265,001	\$ (265,001)	1	\$ -	\$ -	\$ -
0010/02	A200-79	Auditor	469,191	(469,191)	1	-	-	-
0010/02	A280-99	Auditor - Financial Services	116,554	(116,554)	1	-	-	-
0010	03	Commissioners	536,088	(536,088)	1	-	-	-
0010	04	Treasurer	66,700	(66,700)	1	-	-	-
0010	05	Clerk	291,294	(291,294)	1	-	-	-
0010	06	Superior Court	502,389	(502,389)	1	-	-	-
0010	07	District Court	295,624	(295,624)	1	-	-	-
0010	08	Juvenile Probation	1,220,489	(1,220,489)	1	-	-	-
0010	09	Prosecuting Attorney	630,010	(630,010)	1	-	-	-
0010	10	Sheriff	1,216,970	(1,216,970)	1	-	-	-
0010	11	Corrections	2,140,993	(2,140,993)	1	-	-	-
0010	12	Coroner	150,381	(150,381)	1	-	-	-
0010	22	Human Resources	199,043	(199,043)	1	-	-	-
0010	23	Non-Departmental	220,416	(220,416)	1	-	-	-
0010	24	Public Defense	312,332	(312,332)	1	-	-	-
0010	27	WSU Extension	56,507	(56,507)	1	-	-	-
0010	29	Emergency Management	219,466	(219,466)	1	-	-	-
0010	34	Public Works	32,741	(32,741)	1	-	-	-
0010	36	Planning	90,760	(90,760)	1	-	-	-
0010	37	Pre-Trial Services	62,890	(62,890)	1	-	-	-
0010	40	Public Health Recreation	2,486	(2,486)	1	-	-	-
0010	41	PHSS Recreation	102	(102)	1	-	-	-
1010	04	Treasurer's M & O	7,660	(2,536)	6	5,124	4,578	546
0011	23	Budget Stabilization Fund	12	(12)		-	-	-
1020	05	Family Court Services - Clerk	4	(4)	9	-	-	-
1030	27	Fair	21,493	-		21,493	22,026	(533)
1040	06	Law Library	2,552	-		2,552	2,778	(226)
1050	02	Auditor - M & O	19,371	-		19,371	13,407	5,964
1080	06	Family Court - Superior Court	801	(592)	5	209	336	(127)
1090	02	Auditor - Election Reserve	1,194	-		1,194	3,482	(2,288)
1100	03	Det. Fac. Sales Tax Hold.	128,312	-		128,312	111,559	16,753

2024 Billable Service Cost Budget Resolution - Attachment A

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Cost		Ref	Billable		
			Allocated	Excluded		2024	2023	Change
1110	09	Victim Advocate Program	31,736	-		31,736	35,342	(3,606)
1120	04	Investment Administration	9,006	(9,006)	3	-	-	-
1140	29	Emergency Management Council	1,645	-		1,645	1,594	51
1160	04	REET Technology	4,399	(4,399)	8	-	-	-
1170	03	Trial Court Improvement	591	(159)	5	432	587	(155)
1180	40	Treatment Sales Tax	162,960	-		162,960	153,175	9,785
1190	34	County Roads	1,725,714	-		1,725,714	1,640,258	85,456
1200	40	Veterans	13,388	-		13,388	19,268	(5,880)
1280/90	29	Medic One & Reserve	402,813	-		402,813	337,984	64,829
1300	03	Stadium/Convention/Art Center	493	-		493	388	105
1330	34	Parks and Trails	76,215	(76,215)	3, 11	-	-	-
1350	34	Noxious Weed	18,896	-		18,896	20,706	(1,810)
1360	04	Tax Refunds	17	(17)	3	-	-	-
1380	03	Conservation Futures	33,675	-		33,675	30,965	2,710
1390	27	Abatement	16,543	-		16,543	-	16,543
1400	41	Housing & Community Renewal	375,482	(58,495)	5	316,987	243,310	73,677
1440	10	Sheriff's Special Programs	1,663	(237)	5	1,426	1,570	(144)
1450	11	Prisoner's Concession	4,675	-		4,675	7,168	(2,493)
1470	09	Interlocal Drug Enforcement	3,976	-		3,976	4,200	(224)
1470	10	Interlocal Drug Enforcement	15,173	-		15,173	14,025	1,148
1490	40	PHSS Technology	234	-		234	260	(26)
1500	40	Public Health	753,858	(330,844)	5	423,014	476,181	(53,167)
1500	41	Social Services	102,170	(14,691)	5	87,479	100,901	(13,422)
1550	02	Communications - 911 Excise Tax	134,901	(134,901)	2	-	-	-
1610	02	Election Stabilization Fund	45	-	6	45	90	(45)
1620	03	Public, Educational & Govt Access	480	-		480	836	(356)
1720	34	Long Lake - LMD	5,509	-		5,509	6,090	(581)
1740	34	Lake Lawrence - LMD	2,116	-		2,116	2,507	(391)
1780	27	WRIA Water & Waste	16	(16)	3	-	-	-
1900	09	Anti-Profiteering	74	(74)	3	-	-	-
1910	05	Clerk's Collection	4,307	(824)	5	3,483	6,494	(3,011)
1920	03	Tourism Promotion Area	6,052	-		6,052	6,996	(944)

2024 Billable Service Cost Budget Resolution - Attachment A

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Cost		Ref	Billable		
			Allocated	Excluded		2024	2023	Change
1930	03	Historic Preservation	1,797	-		1,797	3,588	(1,791)
1940	03	COVID Local Fiscal Recovery	194,170	(194,170)	5	-	-	-
2260	03 & 04	GO Bonds 2010	122	(122)	7	-	-	-
2261	03 & 04	GO Bonds 2010 - Sinking Fund	45	(45)	7	-	-	-
2270	03 & 04	GO Bonds 2015	375	(375)	7	-	-	-
2290	04	GO Bonds 2016	1,186	(1,186)	7	-	-	-
2310	04	GO Bonds 2021A	299	(299)	7	-	-	-
2320	04	GO Bonds 2321B	375	(375)	7	-	-	-
2330	04	GO Bonds 2021 ERP	293	(293)	7	-	-	-
3010	34	Roads Construction In Progress	134,442	-		134,442	250,872	(116,430)
3080	03	Jail Capital Projects	317	-		317	339	(22)
3160	03	Real Estate Excise Tax	20,641	(20,641)	8	-	-	-
3170	03	2010 Debt Holding	9	(9)	7	-	-	-
3190	34	Transportation Impact Fees	1,135	-		1,135	27,367	(26,232)
3200	34	Parks Impact Fees	1,110	-		1,110	1,345	(235)
3210	03	Real Estate Excise Tax 2	3,010	(3,010)	8	-	-	-
3220	03	Courthouse Project	42,127	-		42,127	2,990	39,137
3230	03	2021 Debt Holding	1,198	(1,198)	7	-	-	-
3240	03	2022 Debt Holding	435	(435)	7	-	-	-
4030	34	Solid Waste - M & O	595,686	-		595,686	661,308	(65,622)
4040	34	Solid Waste - Res. For Closure	23,621	-		23,621	24,992	(1,371)
4050	34	Solid Waste Reserve	20,208	-		20,208	18,799	1,409
4060	27	Storm & Surface Water Utility	106,906	-		106,906	107,548	(642)
4060	34	Storm & Surface Water Utility	352,645	-		352,645	332,412	20,233
4070	34	Storm & Surface Water Capital	33,221	-		33,221	20,493	12,728
4124	27	Land Use & Permitting	730,295	-		730,295	685,550	44,745
4200	34	Boston Harbor Water/Wastewater	31,640	-		31,640	33,786	(2,146)
4210	04 & 34	Boston Harbor Reserve	5,057	-		5,057	7,519	(2,462)
4300	34	Tamoshan/Beverly Beach Sewer	17,033	-		17,033	18,476	(1,443)
4340	34	Grand Mound Wastewater	197,534	-		197,534	189,962	7,572
4350	04 & 34	Grand Mound Water	118,634	-		118,634	115,221	3,413
4400	34	Tamoshan Utility	10,225	-		10,225	10,467	(242)

2024 Billable Service Cost Budget Resolution - Attachment A

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Cost		Ref	Billable		
			Allocated	Excluded		2024	2023	Change
4410	34	Olympic View Sewer	4,364	-		4,364	5,186	(822)
4420	04 & 34	Tamoshan Reserve	4,999	-		4,999	3,911	1,088
4440	34	GM Wastewater Reserve	7,661	-		7,661	5,888	1,773
4450	34	Grand Mound Water Reserve	2,769	-		2,769	3,798	(1,029)
4460	04	Tamoshan Beverly Beach Debt	62	(62)	7	-	-	-
4480	04 & 34	Grand Mound Debt Service	20	(20)	7	-	-	-
4510	04 & 40	Community Loan Repayment #1	124	-		124	307	(183)
4520	40	Environmental Health	266,007	-		266,007	231,749	34,258
4530	27	Habitat Conservation Plan Mitigation	16,274	-		16,274	7,059	9,215
5030	22	Unemployment Compensation	5,607	-		5,607	4,133	1,474
5050	22	Insurance Risk	57,034	-		57,034	53,226	3,808
5060	22	Benefits Administration	11,637	-		11,637	11,304	333
5080	22	Leave Buyout	1,295	-		1,295	-	1,295
5210	04 & 25	Central Services/Facilities	566,563	-		566,563	521,393	45,170
5220	25	Central Services Reserve	42,482	-		42,482	78,110	(35,628)
5230	25	CS Facilities Engineering	22,716	-		22,716	27,675	(4,959)
5240	25	System Reserve	59,600	-		59,600	40,869	18,731
5250	38	Information Technology	266,117	-		266,117	266,246	(129)
5260	38	Info Tech Reserves	13,857	-		13,857	19,340	(5,483)
5270	38	Large System Replacement	-	-		-	133	(133)
5410	25	E.R.&R. Maintenance	172,941	-		172,941	170,153	2,788
5420	25	E.R.&R. Replacement	77,101	-		77,101	68,899	8,202
6331		Forest Excise	-	-	2	-	-	-
6334		Treasurer's Trust	-	-	2	-	-	-
6335		Taxes & Refunds Pending	-	-	2	-	-	-
6336		Performance Bonds	-	-	2	-	-	-
6338-9,A-D		State Agencies	1,386,876	(1,386,876)	2	-	-	-
633F		Inmate Concessions	158	(158)	2	-	-	-
6350-54		Drainage Districts	330	(330)	2	-	-	-
6410-11		Cemetery Districts	4,078	(4,078)	2	-	-	-
6420-29,F-P		PUD #1	8,074	(8,074)	2	-	-	-
6431		Tanglewilde Parks	1,122	(1,122)	2	-	-	-

2024 Billable Service Cost Budget Resolution - Attachment A

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Cost		Ref	Billable		
			Allocated	Excluded		2024	2023	Change
6440-49,A-J		Housing Authority	15,600	(15,600)	2	-	-	-
6450		Intercity Transit	5,260	(5,260)	2	-	-	-
6460-64		Timberland Regional Library	153,132	(153,132)	2	-	-	-
6471		ORCAA	940	(940)	2	-	-	-
6480		Conservation District	-	-	2	-	-	-
6490		Thurston Regional Planning	7,741	(905)	2, 4	6,836	10,395	(3,559)
6500-06		ESD #113	11,125	(11,125)	2	-	-	-
6500-6620		School Districts	2,232,069	(2,232,069)	2	-	-	-
6630-6777		Fire Districts	541,663	(541,663)	2	-	-	-
6780,67A		West Thurston Fire	3,196	(3,196)	2	-	-	-
67B		SE Thurston Regional Fire	62,695	(62,695)	2	-	-	-
6802-07		Port of Olympia	83,190	(83,190)	2	-	-	-
6810-70		Cities & Towns	466,421	(466,421)	2	-	-	-
6910-11		CapCom	1,679	(1,679)	2	-	-	-
6920		Visitor & Convention's Bureau	-	-	2	-	-	-
6930		Olympia Metropolitan Park District	54,173	(54,173)	2	-	-	-
6940		Dispute Resolution Center	-	-	2	-	-	-
6950		Area Agency On Aging	28,867	(14,258)	2, 4	14,609	31,853	(17,244)
6960		Thurston Mason BHO	3,938	(3,938)	2	-	-	-
6970		Wash State Trans Insur Pool	2,683	(2,683)	2	-	-	-
6980		LOTT	4,409	(4,409)	2	-	-	-
6990		Tumwater Metro Park District	20,393	(20,393)	2	-	-	-
Total Billable Cost Per Budget Resolution			\$ 22,533,481	\$ (15,032,056)		\$ 7,501,425	\$ 7,343,722	\$ 157,703

2024 Billable Service Cost Budget Resolution - Attachment A

Fund No.	Dept/ Prog No.	Fund/Agency Name	Total Full Cost					
			Cost		Billable			
			Allocated	Excluded	Ref	2024	2023	Change
<p>Reasons for Unbilled Costs:</p> <ol style="list-style-type: none"> 1. General Fund has already funded its share of service costs because total service cost is directly funded out of the General Fund 2. Service costs to these agency funds cannot be billed because services are statutorily mandated and any billings must be by mutual agreement 3. Not billable per BOCC and therefore indirect charges to these funds are directly funded out of the General Fund 4. Billable amounts are contractually approved through inter-local agreements with the Auditor based on provided services 5. Costs prohibited per federal guidelines are not billed to funds that receive substantial reimbursements from federal agencies 6. Only costs traceable to the foreclosure function are billable to this Fund per statute 7. Debt service and holding funds are not charged because specific authorization is excluded from bond agreements, ordinances and resolutions 8. REET Funds are not charged because regulatory statutes specify that billable charges must be directly tied to the allowed activity 9. This Fund was eliminated in 2022 by the BOCC 10. Not billable because Fund is fully funded by Federal Agencies and these agencies have already been billed any allowable indirect costs 11. Amount was billable in the budget resolution and is not billable in the finalized cost plan because this Fund is funded by the General Fund and therefore should not be billed as noted above in Footnote # 1 resulting in a difference from budget resolution only in form and not in substance 								