



Ouray County Cost Allocation Plan Review



R. Michelle Garrett (she/her)
Ellie Hennes (she/her)
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Presentation Objective

1. Purpose of Cost Allocation Plan
2. Review of Cost Allocation Plan Results
3. Answer questions



Cost Allocation Plan

An accounting document that identifies Countywide indirect costs and distributes those costs to benefitting departments.

Allocations to Social Services

Indirect Costs Allocated to Social Services	FY2019	FY2020	FY2021
Administrator	\$28,701	\$33,606	\$41,860
Courthouse Security	0	0	0
Other Administration	2,392	2,558	2,660
Information Technology	0	0	1,106
Building/Maintenance/Grounds	5,098	6,877	7,352
Employee Benefits	0	0	0
Treasurer	10,253	14,658	18,211
Attorney	13,865	15,765	23,393
Total	\$60,309	\$73,464	\$94,582

Calculation of County Reimbursement

(A) Total of Current Year Actual	\$60,309	\$73,464	\$94,582
(B) Total of Two Year Prior Actual	46,953	49,152	60,309
(C) Rollforward (A - B)	13,356	24,312	34,273
(D) Other Adjustments	0	0	0
(E) Current Year Fixed (A + C + D)	\$73,665	\$97,776	\$128,855

32% State Reimbursement	\$23,573	\$31,288
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Adjusted 2020 Reimbursement:

50% based on 32% (starting in 2016)	\$15,644
50% based on 28% (starting in July 2021)	<u>\$13,689</u>
	\$29,333

30% (starting in Jan 2022)	\$38,657
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Allocations to “Paying” Departments without BOCC

	\$ Diff	FY2021	FY2020	FY2019
Road and Bridge	\$44,010	\$204,290	\$160,280	\$145,969
EMS	\$4,113	\$67,735	\$63,622	\$58,194
R&B Sales Tax	\$764	\$2,433	\$1,669	\$1,206
Public Health	\$24,034	\$92,361	\$68,327	\$60,655



Allocations to “Paying” Departments with BOCC

	\$ Diff	FY2021	FY2020	FY2019
Road and Bridge	\$53,142	\$291,266	\$238,124	\$220,718
EMS	\$5,208	\$97,313	\$92,105	\$85,322
R&B Sales Tax	\$1,035	\$3,473	\$2,439	\$1,820
Public Health	\$29,307	\$119,198	\$89,891	\$81,766



Additional \$400k of costs allocated in 2021 vs 2020

- Increase in Salaries & Benefits for many of the central service dept's (actually all dept's)
- Increase in Professional services
 - Admin Dept - Asset tracking software
 - IT Dept - General software support
 - Employee Benefits Dept - Professional Services and Benefits exp
- Reduction of expenses pd by CARES/ARPA
 - Admin Dept - \$22k
- Increase in Insurance costs
- Fairgrounds dept utilized more of B&G's time than in previous COVID year



What's Next?

- Questions?
- Submission to the State on June 30