

# OURAY COUNTY, COLORADO

## FULL COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2021



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# **Section 1      Introduction**

## **Introduction**

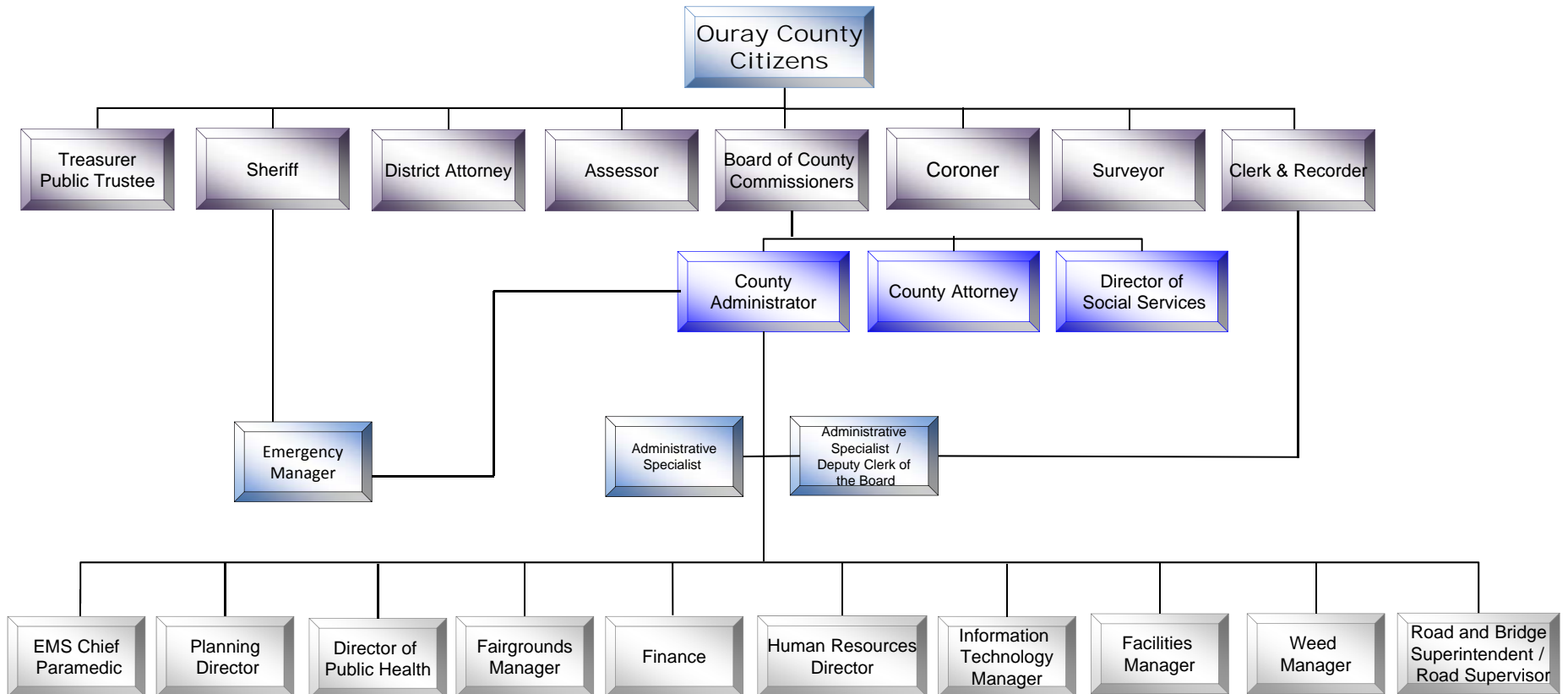
The enclosed Full Cost Allocation Plan identifies the costs of support costs provided by central service departments of Ouray County, Colorado (County) to the operating departments, special funds and other agencies of the County. The Plan is based on actual expenditures for fiscal year 2021. MGT Consulting Group prepared this document at the request of the County.

The Plan is prepared in accordance with generally accepted accounting principals (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). The primary principals inherent in this document are (1) costs are necessary and reasonable for proper performance of a department, division, unit and/or program (2) costs are charged to departments, divisions, units and/or programs relative to benefits received and (3) costs are consistently treated as direct or indirect.

County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Plan utilizing a double step-down methodology.

## **Section 2      Organization Chart**

# Ouray County Government Organization Chart 2021



## **Section 3      Reading the Cost Allocation Plan**

## Reading A Cost Allocation Plan

### Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2021.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- ◆ Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- ◆ Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- ◆ Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.



- ◆ Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

### **Process**

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

### **Sections**

### Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

### Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

### Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The \* identifies those incoming costs that are directly identified to departmental functions or spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

## **Section 4      Full Cost Allocation Plan**

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Summary Schedule**

Department	Public Trustee	Clerk/Record er	Elections	Assessor	District Attorney	Land Use	Surveyor	Weed Dept	Capital 195	Sheriff
1 Administrator	\$4,398	\$27,351	\$620	\$24,987	\$1,935	\$30,071	\$1,092	\$12,910	\$36	\$46,953
2 Courthouse Security	0	0	0	0	0	0	0	0	0	0
3 Commissioners	2,657	18,906	704	17,156	2,199	20,709	656	9,052	41	34,858
4 Other Administration	2,874	15,499	77	14,274	240	17,116	717	7,189	5	24,216
5 Information Tech	0	66,887	0	24,323	0	23,164	0	2,316	0	43,433
6 Building/Maint/Grounds	0	33,130	0	7,013	0	4,004	0	1,655	0	21,880
7 Employee Benefits	2,162	19,551	0	16,810	0	20,680	537	8,662	0	36,124
8 Treasurer	207	4,922	532	4,320	1,660	5,294	46	2,518	31	12,109
9 Attorney	264	6,264	677	5,498	2,112	6,737	58	3,204	40	15,410
<b>Total Current Allocations</b>	<b>\$12,561</b>	<b>\$192,509</b>	<b>\$2,609</b>	<b>\$114,382</b>	<b>\$8,146</b>	<b>\$127,776</b>	<b>\$3,106</b>	<b>\$47,505</b>	<b>\$153</b>	<b>\$234,984</b>

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**Summary Schedule**

Department	Emg Management	Jail	Juv Diversion	Coroner	Capital 295	Extension	Transfer Station	Public Telecomm	Social Programs	Fairgrounds
1 Administrator	\$5,709	\$803	\$262	\$2,293	\$49	\$98	\$10	\$216	\$1	\$9,785
2 Courthouse Security	0	0	0	0	0	0	0	0	0	0
3 Commissioners	4,146	912	298	2,020	56	111	11	246	1	7,022
4 Other Administration	3,036	100	33	867	6	12	1	27	0	5,288
5 Information Tech	6,949	0	0	0	0	0	0	0	0	0
6 Building/Maint/Grounds	0	0	0	0	0	0	0	0	0	139,537
7 Employee Benefits	4,687	0	0	1,959	0	0	0	0	0	6,878
8 Treasurer	1,332	689	225	1,076	42	84	8	186	1	2,154
9 Attorney	1,695	876	286	1,369	53	106	11	236	1	2,742
<b>Total Current Allocations</b>	<b>\$27,553</b>	<b>\$3,380</b>	<b>\$1,104</b>	<b>\$9,584</b>	<b>\$206</b>	<b>\$411</b>	<b>\$41</b>	<b>\$911</b>	<b>\$5</b>	<b>\$173,407</b>



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**Summary Schedule**

Department	Recreation/C ulture	Capital 595	040 Road and Bridge	050 Social Services	550 Conservation Trust	645 Broadband Fund	660 Fairgrounds	680 R&B Paving Maint	690 Special Grant Admin	700 Road and Bridge Impact Fees
1 Administrator	\$216	\$0	\$102,071	\$43,318	\$105	\$0	\$0	\$0	\$24	\$25
2 Courthouse Security	0	0	0	0	0	0	0	0	0	0
3 Commissioners	245	0	78,523	37,396	119	0	0	0	28	28
4 Other Administration	27	0	4,415	2,771	13	0	0	0	3	3
5 Information Tech	0	0	24,323	1,158	0	0	4,633	0	0	0
6 Building/Maint/Grounds	0	0	12,606	7,801	0	0	0	0	0	0
7 Employee Benefits	0	0	0	0	0	0	0	0	0	0
8 Treasurer	185	0	30,506	19,149	90	0	0	0	21	21
9 Attorney	236	0	38,824	24,370	114	0	0	0	27	27
<b>Total Current Allocations</b>	<b>\$909</b>	<b>\$0</b>	<b>\$291,266</b>	<b>\$135,962</b>	<b>\$440</b>	<b>\$0</b>	<b>\$4,633</b>	<b>\$0</b>	<b>\$103</b>	<b>\$105</b>

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**Summary Schedule**

<b>Department</b>	<b>710 Clerk Tech Fund</b>	<b>760 Highway 361</b>	<b>790 Samson Law Fund</b>	<b>800 EMS</b>	<b>850 OC Parks</b>	<b>Public Access Group</b>	<b>870 Road and Bridge Sales Tax</b>	<b>890 Public Health</b>	<b>920 Courthouse Renovations</b>	<b>930 Emergency Management Fund</b>
1 Administrator	\$941	\$0	\$0	\$34,630	\$44	\$0	\$825	\$29,099	\$1,016	\$333
2 Courthouse Security	0	0	0	0	0	0	0	0	0	0
3 Commissioners	1,069	0	0	26,824	50	0	938	22,647	1,155	379
4 Other Administration	117	0	0	1,538	5	0	102	1,316	126	41
5 Information Tech	0	0	0	9,266	0	0	0	27,797	0	0
6 Building/Maint/Grounds	0	0	0	899	0	0	0	17,671	0	0
7 Employee Benefits	0	0	0	0	0	0	0	0	0	0
8 Treasurer	807	0	0	10,629	38	0	708	9,094	872	286
9 Attorney	1,027	0	0	13,527	48	0	901	11,574	1,109	364
<b>Total Current Allocations</b>	<b>\$3,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,313</b>	<b>\$185</b>	<b>\$0</b>	<b>\$3,473</b>	<b>\$119,198</b>	<b>\$4,278</b>	<b>\$1,404</b>

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**Summary Schedule**

Department	950 Fuel Pumps Fund	955 MJ Excise Tax Fund	960 American Recovery Fund	Other	Courts	2nd Allocation Orphans	Total
1 Administrator	\$3,190	\$155	\$0	\$0	\$0	\$0	\$385,572
2 Courthouse Security	0	0	0	0	31,103	0	31,103
3 Commissioners	3,624	176	0	0	0	0	294,960
4 Other Administration	396	19	0	0	0	0	102,469
5 Information Tech	0	0	0	0	0	0	234,250
6 Building/Maint/Grounds	0	0	0	0	45,895	0	292,090
7 Employee Benefits	0	0	0	0	0	0	118,050
8 Treasurer	2,735	133	0	0	0	0	112,706
9 Attorney	3,481	169	0	0	0	0	143,437
<b>Total Current Allocations</b>	<b>\$13,425</b>	<b>\$651</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,998</b>	<b>\$0</b>	<b>\$1,714,638</b>

## Administrator Nature and Extent of Services

The Administrator Department provides various administrative and managerial services including County Management, Finance, Human Resources and Clerk to the Board activities. The Administrator Department includes the following functions.

County Administration. Costs associated with county manager activities are allocated based on the number of FTE's by department.

County Finance. Costs associated with county financial and accounting activities are allocated based on operating expenditures by department.

Human Resources. Costs associated with human resources activities are allocated based on the number of FTE's by department.

Deputy Clerk to the Board. Costs associated with Board of County Commissioners activities are allocated direct to Board of County Commissioners.

Public Information. Costs associated with this activity is not allocated.

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**A. Department Costs**

Dept:1 Administrator

Description		Amount	General Admin	County Admin	County Finance	Human Resources	Deputy Clerk to the Board	Public Information
<b>Personnel Costs</b>								
Salaries	S1	332,644	0	104,983	94,238	73,115	26,246	34,063
<i>Salary % Split</i>			<i>.00%</i>	<i>31.56%</i>	<i>28.33%</i>	<i>21.98%</i>	<i>7.89%</i>	<i>10.24%</i>
Benefits	S	79,640	0	25,134	22,562	17,505	6,284	8,155
<b>Subtotal - Personnel Costs</b>		<b>412,285</b>	<b>0</b>	<b>130,117</b>	<b>116,800</b>	<b>90,620</b>	<b>32,529</b>	<b>42,218</b>
<b>Services &amp; Supplies Cost</b>								
COVID Salaries	D	0	0	0	0	0	0	0
Travel	S	676	0	213	192	149	53	69
Training	S	1,917	0	605	543	421	151	196
Mileage	S	274	0	86	78	60	22	28
General Software Support	S	0	0	0	0	0	0	0
Professional Services	P	16,061	0	16,061	0	0	0	0
Supplies	S	1,807	0	570	512	397	143	185
Operating	S	17,945	0	5,663	5,084	3,944	1,416	1,838
Other	S	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>38,681</b>	<b>0</b>	<b>23,200</b>	<b>6,408</b>	<b>4,972</b>	<b>1,785</b>	<b>2,316</b>
<b>Department Cost Total</b>		<b>450,966</b>	<b>0</b>	<b>153,317</b>	<b>123,208</b>	<b>95,592</b>	<b>34,314</b>	<b>44,534</b>
<b>Adjustments to Cost</b>								
COVID Salaries	D	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>450,966</b>	<b>0</b>	<b>153,317</b>	<b>123,208</b>	<b>95,592</b>	<b>34,314</b>	<b>44,534</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$450,966</b>		<b>\$153,317</b>	<b>\$123,208</b>	<b>\$95,592</b>	<b>\$34,314</b>	<b>\$44,534</b>
							not allocated	

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:1 Administrator

Department	First Incoming	Second Incoming	County Admin	County Finance	Human Resources	Deputy Clerk to the Board	Public Information
1 County Admin	\$0	\$8,624	\$2,722	\$2,443	\$1,896	\$680	\$883
1 County Finance	0	5,429	1,713	1,538	1,193	428	556
1 Human Resources	0	5,377	1,697	1,523	1,182	424	551
Subtotal - Administrator	0	19,430	6,132	5,505	4,271	1,533	1,990
3 Fiscal	0	7,015	2,214	1,987	1,542	553	718
3 Departmental	0	8,955	2,826	2,537	1,968	707	917
Subtotal - Commissioners	0	15,970	5,040	4,524	3,510	1,260	1,635
4 Countywide Expenditures	0	11,694	3,691	3,313	2,570	923	1,197
4 Audit	0	839	265	238	184	66	86
Subtotal - Other Administration	0	12,533	3,956	3,551	2,755	989	1,283
5 Info Tech	0	43,650	13,776	12,366	9,594	3,444	4,470
Subtotal - Information Tech	0	43,650	13,776	12,366	9,594	3,444	4,470
6 Maintenance	0	9,375	2,959	2,656	2,061	740	960
6 Courthouse Utilities	0	9,723	3,069	2,755	2,137	767	996
6 Janitorial	0	2,449	773	694	538	193	251
Subtotal - Building/Maint/Grounds	0	21,548	6,800	6,104	4,736	1,700	2,206
7 Benefits	0	13,760	4,343	3,898	3,024	1,086	1,409
7 CAPP Insurance	0	6,913	2,182	1,958	1,519	545	708
Subtotal - Employee Benefits	0	20,673	6,524	5,857	4,544	1,631	2,117
8 Receipts	0	5,883	1,857	1,667	1,293	464	602
Subtotal - Treasurer	0	5,883	1,857	1,667	1,293	464	602
9 Countywide Attorney	0	7,641	2,411	2,165	1,679	603	782
Subtotal - Attorney	0	7,641	2,411	2,165	1,679	603	782
<b>Total Incoming</b>	<b>0</b>	<b>147,326</b>	<b>46,496</b>	<b>41,738</b>	<b>32,382</b>	<b>11,624</b>	<b>15,086</b>
<b>C. Total Allocated</b>		<b>\$598,292</b>	<b>\$199,813</b>	<b>\$164,946</b>	<b>\$127,974</b>	<b>\$45,938</b>	<b>\$59,620</b>
			33.40%	27.57%	21.39%	7.68%	9.97%

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County Admin Allocations

Dept:1 Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	4.50	5.63%	\$8,624	\$0	\$8,624	\$0	\$8,624
2 Courthouse Security	1.00	1.25%	1,916	0	1,916	616	2,532
3 Commissioners	3.00	3.75%	5,749	0	5,749	1,848	7,597
5 Information Tech	3.00	3.75%	5,749	0	5,749	1,848	7,597
6 Building/Maint/Grounds	3.60	4.50%	6,899	0	6,899	2,217	9,116
8 Treasurer	2.75	3.44%	5,270	0	5,270	1,694	6,964
9 Attorney	1.00	1.25%	1,916	0	1,916	616	2,532
10 Public Trustee	1.00	1.25%	1,916	0	1,916	616	2,532
11 Clerk/Recorder	5.20	6.50%	9,966	0	9,966	3,202	13,168
13 Assessor	4.80	6.00%	9,199	0	9,199	2,956	12,155
15 Land Use	5.75	7.19%	11,020	0	11,020	3,541	14,561
16 Surveyor	0.25	0.31%	479	0	479	154	633
17 Weed Dept	2.40	3.00%	4,600	0	4,600	1,478	6,078
19 Sheriff	7.90	9.88%	15,140	0	15,140	4,865	20,005
20 Emg Management	1.00	1.25%	1,916	0	1,916	616	2,532
23 Coroner	0.25	0.31%	479	0	479	154	633
29 Fairgrounds	1.75	2.19%	3,354	0	3,354	1,078	4,432
32 040 Road and Bridge	16.00	20.00%	30,663	0	30,663	9,854	40,517
33 050 Social Services	5.05	6.31%	9,678	0	9,678	3,110	12,788
43 800 EMS	5.35	6.69%	10,253	0	10,253	3,295	13,548
47 890 Public Health	4.45	5.56%	8,528	0	8,528	2,741	11,269
<b>Subtotal</b>	<b>80.00</b>	<b>100.00%</b>	<b>153,317</b>	<b>0</b>	<b>153,317</b>	<b>46,496</b>	<b>199,813</b>
Direct Bills					0		0
<b>Total</b>					<b>\$153,317</b>		<b>\$199,813</b>

Basis Units: Number of FTE's by Department

Source:

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County Finance Allocations

Dept:1 Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	450,965.54	4.41%	\$5,429	\$0	\$5,429	\$0	\$5,429
2 Courthouse Security	70,232.34	0.69%	846	0	846	300	1,145
3 Commissioners	273,819.51	2.68%	3,297	0	3,297	1,168	4,465
4 Other Administration	292,614.33	2.86%	3,523	0	3,523	1,248	4,771
5 Information Tech	236,427.79	2.31%	2,846	0	2,846	1,009	3,855
6 Building/Maint/Grounds	264,160.40	2.58%	3,180	0	3,180	1,127	4,307
7 Employee Benefits	179,151.21	1.75%	2,157	0	2,157	764	2,921
8 Treasurer	217,397.49	2.12%	2,617	0	2,617	927	3,545
9 Attorney	188,946.21	1.85%	2,275	0	2,275	806	3,081
10 Public Trustee	14,828.16	0.14%	179	0	179	63	242
11 Clerk/Recorder	351,972.95	3.44%	4,237	0	4,237	1,502	5,739
12 Elections	38,016.16	0.37%	458	0	458	162	620
13 Assessor	308,964.21	3.02%	3,720	0	3,720	1,318	5,038
14 District Attorney	118,689.00	1.16%	1,429	0	1,429	506	1,935
15 Land Use	378,586.60	3.70%	4,558	0	4,558	1,615	6,173
16 Surveyor	3,268.32	0.03%	39	0	39	14	53
17 Weed Dept	180,049.61	1.76%	2,168	0	2,168	768	2,936
18 Capital 195	2,228.79	0.02%	27	0	27	10	36
19 Sheriff	865,964.59	8.46%	10,426	0	10,426	3,695	14,120
20 Emg Management	95,223.69	0.93%	1,146	0	1,146	406	1,553
21 Jail	49,248.81	0.48%	593	0	593	210	803
22 Juv Diversion	16,080.00	0.16%	194	0	194	69	262
23 Coroner	76,920.92	0.75%	926	0	926	328	1,254
24 Capital 295	3,000.00	0.03%	36	0	36	13	49
25 Extension	5,981.50	0.06%	72	0	72	26	98
26 Transfer Station	601.90	0.01%	7	0	7	3	10
27 Public Telecomm	13,273.89	0.13%	160	0	160	57	216
28 Social Programs	66.47	0.00%	1	0	1	0	1
29 Fairgrounds	154,066.84	1.51%	1,855	0	1,855	657	2,512
30 Recreation/Culture	13,240.79	0.13%	159	0	159	56	216
32 040 Road and Bridge	2,181,640.78	21.32%	26,265	0	26,265	9,308	35,573
33 050 Social Services	1,369,419.46	13.38%	16,487	0	16,487	5,842	22,329
34 550 Conservation Trust	6,416.00	0.06%	77	0	77	27	105
38 690 Special Grant Admin	1,500.00	0.01%	18	0	18	6	24
39 700 Road and Bridge Impact Fees	1,524.68	0.01%	18	0	18	7	25
40 710 Clerk Tech Fund	57,715.31	0.56%	695	0	695	246	941
43 800 EMS	760,141.55	7.43%	9,152	0	9,152	3,243	12,395
44 850 OC Parks	2,700.00	0.03%	33	0	33	12	44
46 870 Road and Bridge Sales Tax	50,609.52	0.49%	609	0	609	216	825
47 890 Public Health	650,367.47	6.36%	7,830	0	7,830	2,775	10,605
48 920 Courthouse Renovations	62,332.92	0.61%	750	0	750	266	1,016
49 930 Emergency Management Fund	20,452.56	0.20%	246	0	246	87	333



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**County Finance Allocations**

**Dept:1 Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 950 Fuel Pumps Fund	195,608.00	1.91%	\$2,355	\$0	\$2,355	\$835	\$3,190
51 955 MJ Excise Tax Fund	9,490.31	0.09%	114	0	114	40	155
52 960 American Recovery Fund	3.00	0.00%	0	0	0	0	0
<b>Subtotal</b>	<b>10,233,909.58</b>	<b>100.00%</b>	<b>123,208</b>	<b>0</b>	<b>123,208</b>	<b>41,738</b>	<b>164,946</b>
Direct Bills					0		0
<b>Total</b>					<b>\$123,208</b>		<b>\$164,946</b>

Basis Units: Operating Expenditures by Department

Source:

**Ouray County Colorado  
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**Human Resources Allocations**

Dept:1 Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	4.50	5.63%	\$5,377	\$0	\$5,377	\$0	\$5,377
2 Courthouse Security	1.00	1.25%	1,195	0	1,195	429	1,624
3 Commissioners	3.00	3.75%	3,585	0	3,585	1,287	4,871
5 Information Tech	3.00	3.75%	3,585	0	3,585	1,287	4,871
6 Building/Maint/Grounds	3.60	4.50%	4,302	0	4,302	1,544	5,846
8 Treasurer	2.75	3.44%	3,286	0	3,286	1,179	4,465
9 Attorney	1.00	1.25%	1,195	0	1,195	429	1,624
10 Public Trustee	1.00	1.25%	1,195	0	1,195	429	1,624
11 Clerk/Recorder	5.20	6.50%	6,213	0	6,213	2,230	8,444
13 Assessor	4.80	6.00%	5,736	0	5,736	2,059	7,794
15 Land Use	5.75	7.19%	6,871	0	6,871	2,466	9,337
16 Surveyor	0.25	0.31%	299	0	299	107	406
17 Weed Dept	2.40	3.00%	2,868	0	2,868	1,029	3,897
19 Sheriff	7.90	9.88%	9,440	0	9,440	3,388	12,828
20 Emg Management	1.00	1.25%	1,195	0	1,195	429	1,624
23 Coroner	0.25	0.31%	299	0	299	107	406
29 Fairgrounds	1.75	2.19%	2,091	0	2,091	751	2,842
32 040 Road and Bridge	16.00	20.00%	19,118	0	19,118	6,862	25,981
33 050 Social Services	5.05	6.31%	6,034	0	6,034	2,166	8,200
43 800 EMS	5.35	6.69%	6,393	0	6,393	2,295	8,687
47 890 Public Health	4.45	5.56%	5,317	0	5,317	1,909	7,226
<b>Subtotal</b>	<b>80.00</b>	<b>100.00%</b>	<b>95,592</b>	<b>0</b>	<b>95,592</b>	<b>32,382</b>	<b>127,974</b>
Direct Bills					0		0
<b>Total</b>					<b>\$95,592</b>		<b>\$127,974</b>

Basis Units: Number of FTE's by Department

Source:

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**Deputy Clerk to the Board Allocations**

**Dept:1 Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Commissioners	100	100.00%	\$34,314	\$0	\$34,314	\$11,624	\$45,938
<b>Subtotal</b>	100	100.00%	34,314	0	34,314	11,624	45,938
Direct Bills					0		0
<b>Total</b>					\$34,314		\$45,938

Basis Units: Direct Assignment to Commissioners  
Source:

**Ouray County Colorado  
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**Allocation Summary**

Dept:1 Administrator

Department	County Admin	County Finance	Human Resources	Deputy Clerk to the Board	Public Information	Total
1 Administrator	\$8,624	\$5,429	\$5,377	\$0	\$0	\$19,430
2 Courthouse Security	2,532	1,145	1,624	0	0	5,301
3 Commissioners	7,597	4,465	4,871	45,938	0	62,871
4 Other Administration	0	4,771	0	0	0	4,771
5 Information Tech	7,597	3,855	4,871	0	0	16,323
6 Building/Maint/Grounds	9,116	4,307	5,846	0	0	19,269
7 Employee Benefits	0	2,921	0	0	0	2,921
8 Treasurer	6,964	3,545	4,465	0	0	14,974
9 Attorney	2,532	3,081	1,624	0	0	7,237
10 Public Trustee	2,532	242	1,624	0	0	4,398
11 Clerk/Recorder	13,168	5,739	8,444	0	0	27,351
12 Elections	0	620	0	0	0	620
13 Assessor	12,155	5,038	7,794	0	0	24,987
14 District Attorney	0	1,935	0	0	0	1,935
15 Land Use	14,561	6,173	9,337	0	0	30,071
16 Surveyor	633	53	406	0	0	1,092
17 Weed Dept	6,078	2,936	3,897	0	0	12,910
18 Capital 195	0	36	0	0	0	36
19 Sheriff	20,005	14,120	12,828	0	0	46,953
20 Emg Management	2,532	1,553	1,624	0	0	5,709
21 Jail	0	803	0	0	0	803
22 Juv Diversion	0	262	0	0	0	262
23 Coroner	633	1,254	406	0	0	2,293
24 Capital 295	0	49	0	0	0	49
25 Extension	0	98	0	0	0	98
26 Transfer Station	0	10	0	0	0	10
27 Public Telecomm	0	216	0	0	0	216
28 Social Programs	0	1	0	0	0	1
29 Fairgrounds	4,432	2,512	2,842	0	0	9,785
30 Recreation/Culture	0	216	0	0	0	216
32 040 Road and Bridge	40,517	35,573	25,981	0	0	102,071
33 050 Social Services	12,788	22,329	8,200	0	0	43,318
34 550 Conservation Trust	0	105	0	0	0	105
38 690 Special Grant Admin	0	24	0	0	0	24
39 700 Road and Bridge Impact Fees	0	25	0	0	0	25
40 710 Clerk Tech Fund	0	941	0	0	0	941
43 800 EMS	13,548	12,395	8,687	0	0	34,630
44 850 OC Parks	0	44	0	0	0	44
46 870 Road and Bridge Sales Tax	0	825	0	0	0	825
47 890 Public Health	11,269	10,605	7,226	0	0	29,099
48 920 Courthouse Renovations	0	1,016	0	0	0	1,016

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**Allocation Summary**

**Dept:1 Administrator**

Department	County Admin	County Finance	Human Resources	Deputy Clerk to the Board	Public Information	Total
49 930 Emergency Management Fund	\$0	\$333	\$0	\$0	\$0	\$333
50 950 Fuel Pumps Fund	0	3,190	0	0	0	3,190
51 955 MJ Excise Tax Fund	0	155	0	0	0	155
52 960 American Recovery Fund	0	0	0	0	0	0
<b>Total</b>	<b>\$199,813</b>	<b>\$164,946</b>	<b>\$127,974</b>	<b>\$45,938</b>	<b>\$0</b>	<b>\$538,672</b>

## Courthouse Security Nature and Extent of Services

The Courthouse Security department provides security service for the courthouse through on-site security personnel. Personnel costs are grant funded therefore only incoming support costs all allocated. The Courthouse Security Department includes the following function.

Security. Support costs associated with the courthouse security are allocated 100% to Courts

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**A. Department Costs**

**Dept:2 Courthouse Security**

Description		Amount	General Admin	Security
<hr/>				
Personnel Costs				
Salaries	S1	53,735	0	53,735
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	15,743	0	15,743
Subtotal - Personnel Costs		<hr/> 69,478	0	69,478
Services & Supplies Cost				
Cellular Costs	S	465	0	465
Equipment - Other	S	290	0	290
Courthouse Security Grant Revenue	S	(56,107)	0	(56,107)
Subtotal - Services & Supplies		<hr/> (55,353)	0	(55,353)
<b>Department Cost Total</b>		14,125	0	14,125
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
<b>Total Costs After Adjustments</b>		14,125	0	14,125
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$14,125		<hr/> <hr/> \$14,125

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:2 Courthouse Security**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Security</b>
1 County Admin	\$1,916	\$616	\$2,532
1 County Finance	846	300	1,145
1 Human Resources	1,195	429	1,624
Subtotal - Administrator	3,957	1,344	5,301
3 Fiscal	0	1,092	1,092
3 Departmental	0	1,990	1,990
Subtotal - Commissioners	0	3,082	3,082
4 Countywide Expenditures	0	2,599	2,599
4 Audit	0	131	131
Subtotal - Other Administration	0	2,729	2,729
7 Benefits	0	2,223	2,223
7 CAPP Insurance	0	1,536	1,536
Subtotal - Employee Benefits	0	3,759	3,759
8 Receipts	0	916	916
Subtotal - Treasurer	0	916	916
9 Countywide Attorney	0	1,190	1,190
Subtotal - Attorney	0	1,190	1,190
<b>Total Incoming</b>	<b>3,957</b>	<b>13,021</b>	<b>16,978</b>
<b>C. Total Allocated</b>		<b>\$31,103</b>	<b>\$31,103</b>
		100.00%	



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**Security Allocations**

**Dept:2 Courthouse Security**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Courts	100	100.00%	\$18,082	\$0	\$18,082	\$13,021	\$31,103
<b>Subtotal</b>	100	100.00%	18,082	0	18,082	13,021	31,103
Direct Bills					0		0
<b>Total</b>					\$18,082		\$31,103

Basis Units: 100% to Courts  
Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Allocation Summary**

**Dept:2 Courthouse Security**

<b>Department</b>	<b>Security</b>	<b>Total</b>
54 Courts	\$31,103	\$31,103
<b>Total</b>	<u>\$31,103</u>	<u>\$31,103</u>

## Commissioners Nature and Extent of Services

The Commissioners Department provides leadership, policy making and oversight for all County departments. The Commissioners Department includes the following functions.

Fiscal. Costs associated with financial matters are allocated based on expenditures by department.

Departmental. Costs associated with personnel and operational matters are allocated based on the number of FTE's by department.

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Full Cost Allocation Plan**

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**A. Department Costs**

Dept:3 Commissioners

Description		Amount	General Admin	Fiscal	Departmental
<b>Personnel Costs</b>					
Salaries	S1	211,956	0	105,978	105,978
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	50,660	0	25,330	25,330
<b>Subtotal - Personnel Costs</b>		<b>262,616</b>	<b>0</b>	<b>131,308</b>	<b>131,308</b>
<b>Services &amp; Supplies Cost</b>					
Travel	S	4,327	0	2,163	2,163
Training	S	2,700	0	1,350	1,350
Mileage	S	220	0	110	110
Supplies	S	706	0	353	353
Equipment - Other	S	2,046	0	1,023	1,023
Cellular	S	851	0	426	426
Fuel	S	354	0	177	177
Reimbursements Revenue	S	(2,380)	0	(1,190)	(1,190)
<b>Subtotal - Services &amp; Supplies</b>		<b>8,824</b>	<b>0</b>	<b>4,412</b>	<b>4,412</b>
<b>Department Cost Total</b>		<b>271,440</b>	<b>0</b>	<b>135,720</b>	<b>135,720</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>271,440</b>	<b>0</b>	<b>135,720</b>	<b>135,720</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$271,440</b>		<b>\$135,720</b>	<b>\$135,720</b>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:3 Commissioners

Department	First Incoming	Second Incoming	Fiscal	Departmental
1 County Admin	\$5,749	\$1,848	\$3,798	\$3,798
1 County Finance	3,297	1,168	2,232	2,232
1 Human Resources	3,585	1,287	2,436	2,436
1 Deputy Clerk to the Board	34,314	11,624	22,969	22,969
Subtotal - Administrator	46,945	15,927	31,436	31,436
3 Fiscal	0	4,259	2,130	2,130
3 Departmental	0	5,970	2,985	2,985
Subtotal - Commissioners	0	10,229	5,115	5,115
4 Countywide Expenditures	0	7,796	3,898	3,898
4 Audit	0	510	255	255
Subtotal - Other Administration	0	8,306	4,153	4,153
7 Benefits	0	8,767	4,384	4,384
7 CAPP Insurance	0	4,609	2,304	2,304
Subtotal - Employee Benefits	0	13,376	6,688	6,688
8 Receipts	0	3,572	1,786	1,786
Subtotal - Treasurer	0	3,572	1,786	1,786
9 Countywide Attorney	0	4,639	2,320	2,320
Subtotal - Attorney	0	4,639	2,320	2,320
<b>Total Incoming</b>	<b>46,945</b>	<b>56,049</b>	<b>51,497</b>	<b>51,497</b>
<b>C. Total Allocated</b>		<b>\$374,433</b>	<b>\$187,217</b>	<b>\$187,217</b>
			50.00%	50.00%

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**Fiscal Allocations**

**Dept:3 Commissioners**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	450,965.54	4.41%	\$7,015	\$0	\$7,015	\$0	\$7,015
2 Courthouse Security	70,232.34	0.69%	1,092	0	1,092	0	1,092
3 Commissioners	273,819.51	2.68%	4,259	0	4,259	0	4,259
4 Other Administration	292,614.33	2.86%	4,552	0	4,552	869	5,421
5 Information Tech	236,427.79	2.31%	3,678	0	3,678	702	4,380
6 Building/Maint/Grounds	264,160.40	2.58%	4,109	0	4,109	784	4,893
7 Employee Benefits	179,151.21	1.75%	2,787	0	2,787	532	3,319
8 Treasurer	217,397.49	2.12%	3,382	0	3,382	645	4,027
9 Attorney	188,946.21	1.85%	2,939	0	2,939	561	3,500
10 Public Trustee	14,828.16	0.14%	231	0	231	44	275
11 Clerk/Recorder	351,972.95	3.44%	5,475	0	5,475	1,045	6,520
12 Elections	38,016.16	0.37%	591	0	591	113	704
13 Assessor	308,964.21	3.02%	4,806	0	4,806	917	5,723
14 District Attorney	118,689.00	1.16%	1,846	0	1,846	352	2,199
15 Land Use	378,586.60	3.70%	5,889	0	5,889	1,124	7,013
16 Surveyor	3,268.32	0.03%	51	0	51	10	61
17 Weed Dept	180,049.61	1.76%	2,801	0	2,801	535	3,335
18 Capital 195	2,228.79	0.02%	35	0	35	7	41
19 Sheriff	865,964.59	8.46%	13,470	0	13,470	2,571	16,041
20 Emg Management	95,223.69	0.93%	1,481	0	1,481	283	1,764
21 Jail	49,248.81	0.48%	766	0	766	146	912
22 Juv Diversion	16,080.00	0.16%	250	0	250	48	298
23 Coroner	76,920.92	0.75%	1,197	0	1,197	228	1,425
24 Capital 295	3,000.00	0.03%	47	0	47	9	56
25 Extension	5,981.50	0.06%	93	0	93	18	111
26 Transfer Station	601.90	0.01%	9	0	9	2	11
27 Public Telecomm	13,273.89	0.13%	206	0	206	39	246
28 Social Programs	66.47	0.00%	1	0	1	0	1
29 Fairgrounds	154,066.84	1.51%	2,397	0	2,397	457	2,854
30 Recreation/Culture	13,240.79	0.13%	206	0	206	39	245
32 040 Road and Bridge	2,181,640.78	21.32%	33,936	0	33,936	6,477	40,414
33 050 Social Services	1,369,419.46	13.38%	21,302	0	21,302	4,066	25,368
34 550 Conservation Trust	6,416.00	0.06%	100	0	100	19	119
38 690 Special Grant Admin	1,500.00	0.01%	23	0	23	4	28
39 700 Road and Bridge Impact Fees	1,524.68	0.01%	24	0	24	5	28
40 710 Clerk Tech Fund	57,715.31	0.56%	898	0	898	171	1,069
43 800 EMS	760,141.55	7.43%	11,824	0	11,824	2,257	14,081
44 850 OC Parks	2,700.00	0.03%	42	0	42	8	50
46 870 Road and Bridge Sales Tax	50,609.52	0.49%	787	0	787	150	938
47 890 Public Health	650,367.47	6.36%	10,117	0	10,117	1,931	12,048
48 920 Courthouse Renovations	62,332.92	0.61%	970	0	970	185	1,155
49 930 Emergency Management Fund	20,452.56	0.20%	318	0	318	61	379

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**Fiscal Allocations**

**Dept:3 Commissioners**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 950 Fuel Pumps Fund	195,608.00	1.91%	\$3,043	\$0	\$3,043	\$581	\$3,624
51 955 MJ Excise Tax Fund	9,490.31	0.09%	148	0	148	28	176
52 960 American Recovery Fund	3.00	0.00%	0	0	0	0	0
<b>Subtotal</b>	10,233,909.58	100.00%	159,192	0	159,192	28,024	187,217
Direct Bills					0		0
<b>Total</b>					<b>\$159,192</b>		<b>\$187,217</b>

Basis Units: Operating Expenditures by Department

Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Departmental Allocations**

Dept:3 Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	4.50	5.63%	\$8,955	\$0	\$8,955	\$0	\$8,955
2 Courthouse Security	1.00	1.25%	1,990	0	1,990	0	1,990
3 Commissioners	3.00	3.75%	5,970	0	5,970	0	5,970
5 Information Tech	3.00	3.75%	5,970	0	5,970	1,176	7,146
6 Building/Maint/Grounds	3.60	4.50%	7,164	0	7,164	1,411	8,575
8 Treasurer	2.75	3.44%	5,472	0	5,472	1,078	6,550
9 Attorney	1.00	1.25%	1,990	0	1,990	392	2,382
10 Public Trustee	1.00	1.25%	1,990	0	1,990	392	2,382
11 Clerk/Recorder	5.20	6.50%	10,347	0	10,347	2,038	12,386
13 Assessor	4.80	6.00%	9,552	0	9,552	1,881	11,433
15 Land Use	5.75	7.19%	11,442	0	11,442	2,254	13,696
16 Surveyor	0.25	0.31%	497	0	497	98	595
17 Weed Dept	2.40	3.00%	4,776	0	4,776	941	5,716
19 Sheriff	7.90	9.88%	15,720	0	15,720	3,096	18,817
20 Emg Management	1.00	1.25%	1,990	0	1,990	392	2,382
23 Coroner	0.25	0.31%	497	0	497	98	595
29 Fairgrounds	1.75	2.19%	3,482	0	3,482	686	4,168
32 040 Road and Bridge	16.00	20.00%	31,838	0	31,838	6,271	38,110
33 050 Social Services	5.05	6.31%	10,049	0	10,049	1,979	12,028
43 800 EMS	5.35	6.69%	10,646	0	10,646	2,097	12,743
47 890 Public Health	4.45	5.56%	8,855	0	8,855	1,744	10,599
<b>Subtotal</b>	<b>80.00</b>	<b>100.00%</b>	<b>159,192</b>	<b>0</b>	<b>159,192</b>	<b>28,024</b>	<b>187,217</b>
Direct Bills					0		0
<b>Total</b>					<b>\$159,192</b>		<b>\$187,217</b>

Basis Units: Number of FTE's by Department

Source:



**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Allocation Summary**

Dept:3 Commissioners

Department	Fiscal	Departmental	Total
1 Administrator	\$7,015	\$8,955	\$15,970
2 Courthouse Security	1,092	1,990	3,082
3 Commissioners	4,259	5,970	10,229
4 Other Administration	5,421	0	5,421
5 Information Tech	4,380	7,146	11,525
6 Building/Maint/Grounds	4,893	8,575	13,468
7 Employee Benefits	3,319	0	3,319
8 Treasurer	4,027	6,550	10,577
9 Attorney	3,500	2,382	5,882
10 Public Trustee	275	2,382	2,657
11 Clerk/Recorder	6,520	12,386	18,906
12 Elections	704	0	704
13 Assessor	5,723	11,433	17,156
14 District Attorney	2,199	0	2,199
15 Land Use	7,013	13,696	20,709
16 Surveyor	61	595	656
17 Weed Dept	3,335	5,716	9,052
18 Capital 195	41	0	41
19 Sheriff	16,041	18,817	34,858
20 Emg Management	1,764	2,382	4,146
21 Jail	912	0	912
22 Juv Diversion	298	0	298
23 Coroner	1,425	595	2,020
24 Capital 295	56	0	56
25 Extension	111	0	111
26 Transfer Station	11	0	11
27 Public Telecomm	246	0	246
28 Social Programs	1	0	1
29 Fairgrounds	2,854	4,168	7,022
30 Recreation/Culture	245	0	245
32 040 Road and Bridge	40,414	38,110	78,523
33 050 Social Services	25,368	12,028	37,396
34 550 Conservation Trust	119	0	119
38 690 Special Grant Admin	28	0	28
39 700 Road and Bridge Impact Fees	28	0	28
40 710 Clerk Tech Fund	1,069	0	1,069
43 800 EMS	14,081	12,743	26,824
44 850 OC Parks	50	0	50
46 870 Road and Bridge Sales Tax	938	0	938
47 890 Public Health	12,048	10,599	22,647
48 920 Courthouse Renovations	1,155	0	1,155

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Allocation Summary**

**Dept:3 Commissioners**

Department	Fiscal	Departmental	Total
49 930 Emergency Management Fund	\$379	\$0	\$379
50 950 Fuel Pumps Fund	3,624	0	3,624
51 955 MJ Excise Tax Fund	176	0	176
52 960 American Recovery Fund	0	0	0
<b>Total</b>	<b>\$187,217</b>	<b>\$187,217</b>	<b>\$374,433</b>

## Other Administration Nature and Extent of Services

The Other Administration Department captures miscellaneous expenditures applicable to County departments. The Other Administration Department includes the following functions.

Countywide Expenditures. Costs associated with centralized administrative expenditures are allocated based on the number of FTE's by department in the general fund only.

Audit. Costs associated with the annual external audit are allocated based on expenditures by department.

**Ouray County Colorado**  
**Full Cost Allocation Plan**

FY2021  
6/23/2022

**A. Department Costs**

**Dept:4 Other Administration**

Description		Amount	General Admin	Countywide Expenditures	Audit
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
Copy Machine/Fax Lease	P	4,171	0	4,171	0
Machine Supplies	P	1,017	0	1,017	0
Professional Services	P	26,644	0	26,644	0
Veteran's Officer Expenses	D	13,552	0	0	0
Leases - Postage	P	15,817	0	15,817	0
Audit	P	18,000	0	0	18,000
Dues/Subscriptions	P	24,283	0	24,283	0
Telephone/Internet	P	17,251	0	17,251	0
Vehicle Repairs	P	0	0	0	0
Printing & Publishing	P	27,570	0	27,570	0
Transfers	D	162,592	0	0	0
Contributions	D	0	0	0	0
Misc Exp	P	11,330	0	11,330	0
Grant Match	D	16,962	0	0	0
Animal Control	D	550	0	0	0
Treasurer's Fees	D	107,967	0	0	0
Unallocated Expense	D	7,500	0	0	0
Misc Revenue	P	(500)	0	(500)	0
Copies & Map Revenue	P	(140)	0	(140)	0
Leases and Royalties	P	(2,853)	0	(2,853)	0
Return on Investment	P	(3,794)	0	(3,794)	0
Reimbursements	P	(97)	0	(97)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>447,822</b>	<b>0</b>	<b>120,699</b>	<b>18,000</b>
<b>Department Cost Total</b>		<b>447,822</b>	<b>0</b>	<b>120,699</b>	<b>18,000</b>
<b>Adjustments to Cost</b>					
Veteran's Officer Expenses	D	(13,552)	0	0	0

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**A. Department Costs**

**Dept:4 Other Administration**

Description		Amount	General Admin	Countywide Expenditures	Audit
Transfers	D	(162,592)	0	0	0
Contributions	D	0	0	0	0
Grant Match	D	(16,962)	0	0	0
Animal Control	D	(550)	0	0	0
Treasurer's Fees	D	(107,967)	0	0	0
Unallocated Expense	D	(7,500)	0	0	0
Subtotal - Adjustments		(309,123)	0	0	0
<b>Total Costs After Adjustments</b>		138,699	0	120,699	18,000
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u>\$138,699</u>		<u>\$120,699</u>	<u>\$18,000</u>

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:4 Other Administration**

Department	First Incoming	Second Incoming	Countywide Expenditures	Audit
1 County Finance	\$3,523	\$1,248	\$4,152	\$619
Subtotal - Administrator	3,523	1,248	4,152	619
3 Fiscal	4,552	869	4,717	703
Subtotal - Commissioners	4,552	869	4,717	703
4 Audit	0	545	474	71
Subtotal - Other Administration	0	545	474	71
8 Receipts	0	3,817	3,322	495
Subtotal - Treasurer	0	3,817	3,322	495
9 Countywide Attorney	0	4,958	4,314	643
Subtotal - Attorney	0	4,958	4,314	643
<b>Total Incoming</b>	<b>8,075</b>	<b>11,436</b>	<b>16,979</b>	<b>2,532</b>
<b>C. Total Allocated</b>		<b>\$158,210</b>	<b>\$137,678</b>	<b>\$20,532</b>
			87.02%	12.98%

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

Countywide Expenditures Allocations

Dept:4 Other Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	4.50	9.16%	\$11,694	\$0	\$11,694	\$0	\$11,694
2 Courthouse Security	1.00	2.03%	2,599	0	2,599	0	2,599
3 Commissioners	3.00	6.10%	7,796	0	7,796	0	7,796
5 Information Tech	3.00	6.10%	7,796	0	7,796	734	8,531
6 Building/Maint/Grounds	3.60	7.32%	9,355	0	9,355	881	10,237
8 Treasurer	2.75	5.60%	7,146	0	7,146	673	7,820
9 Attorney	1.00	2.03%	2,599	0	2,599	245	2,844
10 Public Trustee	1.00	2.03%	2,599	0	2,599	245	2,844
11 Clerk/Recorder	5.20	10.58%	13,513	0	13,513	1,273	14,786
13 Assessor	4.80	9.77%	12,474	0	12,474	1,175	13,649
15 Land Use	5.75	11.70%	14,942	0	14,942	1,408	16,350
16 Surveyor	0.25	0.51%	650	0	650	61	711
17 Weed Dept	2.40	4.88%	6,237	0	6,237	588	6,824
19 Sheriff	7.90	16.07%	20,530	0	20,530	1,934	22,464
20 Emg Management	1.00	2.03%	2,599	0	2,599	245	2,844
23 Coroner	0.25	0.51%	650	0	650	61	711
29 Fairgrounds	1.75	3.56%	4,548	0	4,548	428	4,976
<b>Subtotal</b>	<b>49.15</b>	<b>100.00%</b>	<b>127,726</b>	<b>0</b>	<b>127,726</b>	<b>9,952</b>	<b>137,678</b>
Direct Bills					0		0
<b>Total</b>					<b>\$127,726</b>		<b>\$137,678</b>

Basis Units: Number of FTEs by General Fund Department

Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Audit Allocations**

**Dept:4 Other Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	450,965.54	4.41%	\$839	\$0	\$839	\$0	\$839
2 Courthouse Security	70,232.34	0.69%	131	0	131	0	131
3 Commissioners	273,819.51	2.68%	510	0	510	0	510
4 Other Administration	292,614.33	2.86%	545	0	545	0	545
5 Information Tech	236,427.79	2.31%	440	0	440	38	478
6 Building/Maint/Grounds	264,160.40	2.58%	492	0	492	43	535
7 Employee Benefits	179,151.21	1.75%	333	0	333	29	363
8 Treasurer	217,397.49	2.12%	405	0	405	35	440
9 Attorney	188,946.21	1.85%	352	0	352	31	382
10 Public Trustee	14,828.16	0.14%	28	0	28	2	30
11 Clerk/Recorder	351,972.95	3.44%	655	0	655	57	712
12 Elections	38,016.16	0.37%	71	0	71	6	77
13 Assessor	308,964.21	3.02%	575	0	575	50	625
14 District Attorney	118,689.00	1.16%	221	0	221	19	240
15 Land Use	378,586.60	3.70%	705	0	705	61	766
16 Surveyor	3,268.32	0.03%	6	0	6	1	7
17 Weed Dept	180,049.61	1.76%	335	0	335	29	364
18 Capital 195	2,228.79	0.02%	4	0	4	0	5
19 Sheriff	865,964.59	8.46%	1,612	0	1,612	141	1,752
20 Emg Management	95,223.69	0.93%	177	0	177	15	193
21 Jail	49,248.81	0.48%	92	0	92	8	100
22 Juv Diversion	16,080.00	0.16%	30	0	30	3	33
23 Coroner	76,920.92	0.75%	143	0	143	12	156
24 Capital 295	3,000.00	0.03%	6	0	6	0	6
25 Extension	5,981.50	0.06%	11	0	11	1	12
26 Transfer Station	601.90	0.01%	1	0	1	0	1
27 Public Telecomm	13,273.89	0.13%	25	0	25	2	27
28 Social Programs	66.47	0.00%	0	0	0	0	0
29 Fairgrounds	154,066.84	1.51%	287	0	287	25	312
30 Recreation/Culture	13,240.79	0.13%	25	0	25	2	27
32 040 Road and Bridge	2,181,640.78	21.32%	4,061	0	4,061	354	4,415
33 050 Social Services	1,369,419.46	13.38%	2,549	0	2,549	222	2,771
34 550 Conservation Trust	6,416.00	0.06%	12	0	12	1	13
38 690 Special Grant Admin	1,500.00	0.01%	3	0	3	0	3
39 700 Road and Bridge Impact Fees	1,524.68	0.01%	3	0	3	0	3
40 710 Clerk Tech Fund	57,715.31	0.56%	107	0	107	9	117
43 800 EMS	760,141.55	7.43%	1,415	0	1,415	123	1,538
44 850 OC Parks	2,700.00	0.03%	5	0	5	0	5
46 870 Road and Bridge Sales Tax	50,609.52	0.49%	94	0	94	8	102
47 890 Public Health	650,367.47	6.36%	1,210	0	1,210	106	1,316
48 920 Courthouse Renovations	62,332.92	0.61%	116	0	116	10	126
49 930 Emergency Management Fund	20,452.56	0.20%	38	0	38	3	41



**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Audit Allocations**

**Dept:4 Other Administration**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
50 950 Fuel Pumps Fund	195,608.00	1.91%	\$364	\$0	\$364	\$32	\$396
51 955 MJ Excise Tax Fund	9,490.31	0.09%	18	0	18	2	19
52 960 American Recovery Fund	3.00	0.00%	0	0	0	0	0
<b>Subtotal</b>	10,233,909.58	100.00%	19,048	0	19,048	1,484	20,532
Direct Bills					0		0
<b>Total</b>					<b>\$19,048</b>		<b>\$20,532</b>

Basis Units: Operating Expenditures by Department  
Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Allocation Summary**

**Dept:4 Other Administration**

<b>Department</b>	<b>Countywide Expenditures</b>	<b>Audit</b>	<b>Total</b>
1 Administrator	\$11,694	\$839	\$12,533
2 Courthouse Security	2,599	131	2,729
3 Commissioners	7,796	510	8,306
4 Other Administration	0	545	545
5 Information Tech	8,531	478	9,009
6 Building/Maint/Grounds	10,237	535	10,771
7 Employee Benefits	0	363	363
8 Treasurer	7,820	440	8,260
9 Attorney	2,844	382	3,226
10 Public Trustee	2,844	30	2,874
11 Clerk/Recorder	14,786	712	15,499
12 Elections	0	77	77
13 Assessor	13,649	625	14,274
14 District Attorney	0	240	240
15 Land Use	16,350	766	17,116
16 Surveyor	711	7	717
17 Weed Dept	6,824	364	7,189
18 Capital 195	0	5	5
19 Sheriff	22,464	1,752	24,216
20 Emg Management	2,844	193	3,036
21 Jail	0	100	100
22 Juv Diversion	0	33	33
23 Coroner	711	156	867
24 Capital 295	0	6	6
25 Extension	0	12	12
26 Transfer Station	0	1	1
27 Public Telecomm	0	27	27
28 Social Programs	0	0	0
29 Fairgrounds	4,976	312	5,288
30 Recreation/Culture	0	27	27
32 040 Road and Bridge	0	4,415	4,415
33 050 Social Services	0	2,771	2,771
34 550 Conservation Trust	0	13	13
38 690 Special Grant Admin	0	3	3
39 700 Road and Bridge Impact Fees	0	3	3
40 710 Clerk Tech Fund	0	117	117
43 800 EMS	0	1,538	1,538
44 850 OC Parks	0	5	5
46 870 Road and Bridge Sales Tax	0	102	102
47 890 Public Health	0	1,316	1,316
48 920 Courthouse Renovations	0	126	126

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Allocation Summary**

**Dept:4 Other Administration**

<b>Department</b>	<b>Countywide Expenditures</b>	<b>Audit</b>	<b>Total</b>
49 930 Emergency Management Fund	\$0	\$41	\$41
50 950 Fuel Pumps Fund	0	396	396
51 955 MJ Excise Tax Fund	0	19	19
52 960 American Recovery Fund	0	0	0
<b>Total</b>	<b>\$137,678</b>	<b>\$20,532</b>	<b>\$158,210</b>

## Information Technology Nature and Extent of Services

The Information Technology Department provides all technology related services for County departments. The Information Technology Department includes the following function.

Info Tech. Costs associated with providing the technology services are allocated based on the number of devices supported by department weighted for support.

**Ouray County Colorado**  
**Full Cost Allocation Plan**

FY2021  
6/23/2022

**A. Department Costs**

Dept:5 Information Tech

Description		Amount	General Admin	Info Tech
<b>Personnel Costs</b>				
Salaries	S1	148,940	0	148,940
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	34,972	0	34,972
Subtotal - Personnel Costs		183,912	0	183,912
<b>Services &amp; Supplies Cost</b>				
Mileage	S	930	0	930
Professional Services	S	2,952	0	2,952
General Software Support	S	31,583	0	31,583
Supplies	S	0	0	0
Operating	S	17,052	0	17,052
Reimbursements	S	0	0	0
Subtotal - Services & Supplies		52,516	0	52,516
<b>Department Cost Total</b>		236,428	0	236,428
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		236,428	0	236,428
General Admin Distribution			0	0
<b>Grand Total</b>		\$236,428		\$236,428

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 Information Tech

Department	First Incoming	Second Incoming	Info Tech
1 County Admin	\$5,749	\$1,848	\$7,597
1 County Finance	2,846	1,009	3,855
1 Human Resources	3,585	1,287	4,871
Subtotal - Administrator	12,180	4,143	16,323
3 Fiscal	3,678	702	4,380
3 Departmental	5,970	1,176	7,146
Subtotal - Commissioners	9,647	1,878	11,525
4 Countywide Expenditures	7,796	734	8,531
4 Audit	440	38	478
Subtotal - Other Administration	8,236	773	9,009
6 Maintenance	0	2,300	2,300
6 Courthouse Utilities	0	2,385	2,385
6 Janitorial	0	601	601
Subtotal - Building/Maint/Grounds	0	5,286	5,286
7 Benefits	0	6,161	6,161
7 CAPP Insurance	0	4,609	4,609
Subtotal - Employee Benefits	0	10,769	10,769
8 Receipts	0	3,084	3,084
Subtotal - Treasurer	0	3,084	3,084
9 Countywide Attorney	0	4,006	4,006
Subtotal - Attorney	0	4,006	4,006
<b>Total Incoming</b>	<b>30,064</b>	<b>29,939</b>	<b>60,003</b>
<b>C. Total Allocated</b>		<b>\$296,431</b>	<b>\$296,431</b>
			100.00%

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Info Tech Allocations**

**Dept:5 Information Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	42.75	16.38%	\$43,650	\$0	\$43,650	\$0	\$43,650
6 Building/Maint/Grounds	2.00	0.77%	2,042	0	2,042	274	2,316
8 Treasurer	13.00	4.98%	13,274	0	13,274	1,783	15,057
9 Attorney	1.00	0.38%	1,021	0	1,021	137	1,158
11 Clerk/Recorder	57.75	22.13%	58,965	0	58,965	7,922	66,887
13 Assessor	21.00	8.05%	21,442	0	21,442	2,881	24,323
15 Land Use	20.00	7.66%	20,421	0	20,421	2,744	23,164
17 Weed Dept	2.00	0.77%	2,042	0	2,042	274	2,316
19 Sheriff	37.50	14.37%	38,289	0	38,289	5,144	43,433
20 Emg Management	6.00	2.30%	6,126	0	6,126	823	6,949
32 040 Road and Bridge	21.00	8.05%	21,442	0	21,442	2,881	24,323
33 050 Social Services	1.00	0.38%	1,021	0	1,021	137	1,158
36 660 Fairgrounds	4.00	1.53%	4,084	0	4,084	549	4,633
43 800 EMS	8.00	3.07%	8,168	0	8,168	1,097	9,266
47 890 Public Health	24.00	9.20%	24,505	0	24,505	3,292	27,797
<b>Subtotal</b>	<b>261.00</b>	<b>100.00%</b>	<b>266,492</b>	<b>0</b>	<b>266,492</b>	<b>29,939</b>	<b>296,431</b>
Direct Bills					0		0
<b>Total</b>					<b>\$266,492</b>		<b>\$296,431</b>

Basis Units: Number of Devices by Department Weighted for Support

Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Allocation Summary**

**Dept:5 Information Tech**

<b>Department</b>	<b>Info Tech</b>	<b>Total</b>
1 Administrator	\$43,650	\$43,650
6 Building/Maint/Grounds	2,316	2,316
8 Treasurer	15,057	15,057
9 Attorney	1,158	1,158
11 Clerk/Recorder	66,887	66,887
13 Assessor	24,323	24,323
15 Land Use	23,164	23,164
17 Weed Dept	2,316	2,316
19 Sheriff	43,433	43,433
20 Emg Management	6,949	6,949
32 040 Road and Bridge	24,323	24,323
33 050 Social Services	1,158	1,158
36 660 Fairgrounds	4,633	4,633
43 800 EMS	9,266	9,266
47 890 Public Health	27,797	27,797
<b>Total</b>	<b>\$296,431</b>	<b>\$296,431</b>



## Building/Maintenance/Grounds Nature and Extent of Services

The Building/Maintenance and Grounds Department is responsible for maintaining a safe, comfortable, clean and productive working environment for the employees and citizens of Ouray County. The department includes the following functions.

Maintenance. Costs associated with maintaining County buildings are allocated based on occupied square footage by department (Social Services and Road & Bridge at 50%).

Courthouse Utilities. Costs associated with utility expenditures in the Courthouse are allocated based on the square footage of the occupants.

Annex Utilities. Costs associated with natural gas purchases for the Annex are allocated based on the FTE's of the Occupants.

Janitorial. Costs associated with cleaning County buildings are allocated based on occupied square footage by department.

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**A. Department Costs**

**Dept:6 Building/Maint/Grounds**

Description		Amount	General Admin	Maintenance	Courthouse Utilities	Annex Utilities	Janitorial
<b>Personnel Costs</b>							
Salaries	S1	135,121	0	103,364	0	0	31,757
<i>Salary % Split</i>			<i>.00%</i>	<i>76.50%</i>	<i>.00%</i>	<i>.00%</i>	<i>23.50%</i>
Benefits	S	35,123	0	26,868	0	0	8,255
<b>Subtotal - Personnel Costs</b>		<b>170,244</b>	<b>0</b>	<b>130,233</b>	<b>0</b>	<b>0</b>	<b>40,012</b>
<b>Services &amp; Supplies Cost</b>							
Professional Services	P	6,265	0	6,265	0	0	0
Bottled Water	D	659	0	0	0	0	0
Supplies	P	3,371	0	0	0	0	3,371
Operating	P	23,253	0	23,253	0	0	0
Utilities	P	53,156	0	0	46,000	7,156	0
Natural Gas Courthouse	P	6,269	0	0	6,269	0	0
Natural Gas Annex	P	943	0	0	0	943	0
Reimbursements	P	(580)	0	0	0	(580)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>93,336</b>	<b>0</b>	<b>29,518</b>	<b>52,269</b>	<b>7,519</b>	<b>3,371</b>
<b>Department Cost Total</b>		<b>263,580</b>	<b>0</b>	<b>159,751</b>	<b>52,269</b>	<b>7,519</b>	<b>43,383</b>
<b>Adjustments to Cost</b>							
Bottled Water	D	(659)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(659)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>262,921</b>	<b>0</b>	<b>159,751</b>	<b>52,269</b>	<b>7,519</b>	<b>43,383</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$262,921</b>		<b>\$159,751</b>	<b>\$52,269</b>	<b>\$7,519</b>	<b>\$43,383</b>

**Ouray County Colorado  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:6 Building/Maint/Grounds**

Department	First Incoming	Second Incoming	Maintenance	Courthouse Utilities	Annex Utilities	Janitorial
1 County Admin	\$6,899	\$2,217	\$6,974	\$0	\$0	\$2,143
1 County Finance	3,180	1,127	3,295	0	0	1,012
1 Human Resources	4,302	1,544	4,472	0	0	1,374
Subtotal - Administrator	14,381	4,888	14,741	0	0	4,529
3 Fiscal	4,109	784	3,743	0	0	1,150
3 Departmental	7,164	1,411	6,559	0	0	2,015
Subtotal - Commissioners	11,273	2,195	10,303	0	0	3,165
4 Countywide Expenditures	9,355	881	7,831	0	0	2,406
4 Audit	492	43	409	0	0	126
Subtotal - Other Administration	9,847	924	8,240	0	0	2,531
5 Info Tech	2,042	274	1,772	0	0	544
Subtotal - Information Tech	2,042	274	1,772	0	0	544
7 Benefits	0	5,589	4,276	0	0	1,314
7 CAPP Insurance	0	5,530	4,231	0	0	1,300
Subtotal - Employee Benefits	0	11,120	8,506	0	0	2,613
8 Receipts	0	3,446	2,636	0	0	810
Subtotal - Treasurer	0	3,446	2,636	0	0	810
9 Countywide Attorney	0	4,476	3,424	0	0	1,052
Subtotal - Attorney	0	4,476	3,424	0	0	1,052
<b>Total Incoming</b>	<b>37,543</b>	<b>27,323</b>	<b>49,621</b>	<b>0</b>	<b>0</b>	<b>15,245</b>
<b>C. Total Allocated</b>		<b>\$327,787</b>	<b>\$209,372</b>	<b>\$52,269</b>	<b>\$7,519</b>	<b>\$58,628</b>
			63.87%	15.95%	2.29%	17.89%

**Ouray County Colorado  
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**Maintenance Allocations**

**Dept:6 Building/Maint/Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	1,602	4.97%	\$9,375	\$0	\$9,375	\$0	\$9,375
5 Information Tech	393	1.22%	2,300	0	2,300	0	2,300
8 Treasurer	450	1.40%	2,633	0	2,633	311	2,945
9 Attorney	168	0.52%	983	0	983	116	1,099
11 Clerk/Recorder	2,310	7.17%	13,519	0	13,519	1,598	15,117
13 Assessor	489	1.52%	2,862	0	2,862	338	3,200
15 Land Use	484	1.50%	2,832	0	2,832	335	3,167
17 Weed Dept	200	0.62%	1,170	0	1,170	138	1,309
19 Sheriff	1,736	5.39%	10,159	0	10,159	1,201	11,361
29 Fairgrounds	16,867	52.37%	98,709	0	98,709	11,670	110,379
32 040 Road and Bridge	1,390	4.32%	8,135	0	8,135	962	9,096
33 050 Social Services	780	2.42%	4,565	0	4,565	540	5,104
47 890 Public Health	2,136	6.63%	12,500	0	12,500	1,478	13,978
54 Courts	3,200	9.94%	18,727	0	18,727	2,214	20,941
<b>Subtotal</b>	<b>32,205</b>	<b>100.00%</b>	<b>188,470</b>	<b>0</b>	<b>188,470</b>	<b>20,901</b>	<b>209,372</b>
Direct Bills					0		0
<b>Total</b>					<b>\$188,470</b>		<b>\$209,372</b>

Basis Units: Occupied Square Footage of Space Maintained (SS and R&B at 50%)  
Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Courthouse Utilities Allocations**

**Dept:6 Building/Maint/Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	1,602	18.60%	\$9,723	\$0	\$9,723	\$0	\$9,723
5 Information Tech	393	4.56%	2,385	0	2,385	0	2,385
8 Treasurer	450	5.23%	2,731	0	2,731	0	2,731
9 Attorney	168	1.95%	1,020	0	1,020	0	1,020
11 Clerk/Recorder	2,310	26.82%	14,020	0	14,020	0	14,020
13 Assessor	489	5.68%	2,968	0	2,968	0	2,968
54 Courts	3,200	37.16%	19,422	0	19,422	0	19,422
<b>Subtotal</b>	<b>8,612</b>	<b>100.00%</b>	<b>52,269</b>	<b>0</b>	<b>52,269</b>	<b>0</b>	<b>52,269</b>
Direct Bills					0		0
<b>Total</b>					<b>\$52,269</b>		<b>\$52,269</b>

Basis Units: Square Footage of Occupants  
Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Annex Utilities Allocations**

**Dept:6 Building/Maint/Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 Sheriff	37.50	100.00%	\$7,519	\$0	\$7,519	\$0	\$7,519
<b>Subtotal</b>	37.50	100.00%	7,519	0	7,519	0	7,519
Direct Bills					0		0
<b>Total</b>					<b>\$7,519</b>		<b>\$7,519</b>

Basis Units: FTE's of Occupants  
Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Janitorial Allocations**

**Dept:6 Building/Maint/Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	1,602	4.69%	\$2,449	\$0	\$2,449	\$0	\$2,449
5 Information Tech	393	1.15%	601	0	601	0	601
8 Treasurer	450	1.32%	688	0	688	90	778
9 Attorney	168	0.49%	257	0	257	34	290
11 Clerk/Recorder	2,310	6.77%	3,532	0	3,532	461	3,993
13 Assessor	489	1.43%	748	0	748	98	845
15 Land Use	484	1.42%	740	0	740	97	837
17 Weed Dept	200	0.59%	306	0	306	40	346
19 Sheriff	1,736	5.08%	2,654	0	2,654	347	3,001
29 Fairgrounds	16,867	49.40%	25,789	0	25,789	3,369	29,158
32 040 Road and Bridge	2,030	5.95%	3,104	0	3,104	405	3,509
33 050 Social Services	1,560	4.57%	2,385	0	2,385	312	2,697
43 800 EMS	520	1.52%	795	0	795	104	899
47 890 Public Health	2,136	6.26%	3,266	0	3,266	427	3,693
54 Courts	3,200	9.37%	4,893	0	4,893	639	5,532
<b>Subtotal</b>	<b>34,145</b>	<b>100.00%</b>	<b>52,207</b>	<b>0</b>	<b>52,207</b>	<b>6,422</b>	<b>58,628</b>
Direct Bills					0		0
<b>Total</b>					<b>\$52,207</b>		<b>\$58,628</b>

Basis Units: Occupied Square Footage of Space Served  
Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**Allocation Summary**

**Dept:6 Building/Maint/Grounds**

<b>Department</b>	<b>Maintenance</b>	<b>Courthouse Utilities</b>	<b>Annex Utilities</b>	<b>Janitorial</b>	<b>Total</b>
1 Administrator	\$9,375	\$9,723	\$0	\$2,449	\$21,548
5 Information Tech	2,300	2,385	0	601	5,286
8 Treasurer	2,945	2,731	0	778	6,454
9 Attorney	1,099	1,020	0	290	2,409
11 Clerk/Recorder	15,117	14,020	0	3,993	33,130
13 Assessor	3,200	2,968	0	845	7,013
15 Land Use	3,167	0	0	837	4,004
17 Weed Dept	1,309	0	0	346	1,655
19 Sheriff	11,361	0	7,519	3,001	21,880
29 Fairgrounds	110,379	0	0	29,158	139,537
32 040 Road and Bridge	9,096	0	0	3,509	12,606
33 050 Social Services	5,104	0	0	2,697	7,801
43 800 EMS	0	0	0	899	899
47 890 Public Health	13,978	0	0	3,693	17,671
54 Courts	20,941	19,422	0	5,532	45,895
<b>Total</b>	<b>\$209,372</b>	<b>\$52,269</b>	<b>\$7,519</b>	<b>\$58,628</b>	<b>\$327,787</b>



## Employee Benefits Nature and Extent of Services

The Benefits Department is centralized cost center to capture employee benefit and insurance costs. The Benefits Department includes the following functions.

Benefits. Costs associated with the employee benefits are allocated based on salaries by General Fund department.

CAPP Insurance. Costs associated with CAPP Insurance are allocated based on the number of FTEs by General Fund department.

**Ouray County Colorado  
Full Cost Allocation Plan**

FY2021  
6/23/2022

**A. Department Costs**

**Dept:7 Employee Benefits**

Description		Amount	General Admin	Benefits	CAPP Insurance
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost					
Benefits	P	68,303	0	68,303	0
CAPP Insurance	P	73,344	0	0	73,344
Professional Services	P	37,504	0	37,504	0
Reimbursements Revenue	P	0	0	0	0
Subtotal - Services & Supplies		<hr/> 179,151	<hr/> 0	<hr/> 105,807	<hr/> 73,344
<b>Department Cost Total</b>		179,151	0	105,807	73,344
Adjustments to Cost					
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		179,151	0	105,807	73,344
General Admin Distribution			0	0	0
<b>Grand Total</b>		<hr/> <hr/> \$179,151		<hr/> <hr/> \$105,807	<hr/> <hr/> \$73,344

**Ouray County Colorado  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:7 Employee Benefits**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Benefits</b>	<b>CAPP Insurance</b>
1 County Finance	\$2,157	\$764	\$1,725	\$1,196
Subtotal - Administrator	2,157	764	1,725	1,196
3 Fiscal	2,787	532	1,960	1,359
Subtotal - Commissioners	2,787	532	1,960	1,359
4 Audit	333	29	214	148
Subtotal - Other Administration	333	29	214	148
8 Receipts	0	2,337	1,380	957
Subtotal - Treasurer	0	2,337	1,380	957
9 Countywide Attorney	0	3,035	1,793	1,243
Subtotal - Attorney	0	3,035	1,793	1,243
<b>Total Incoming</b>	<b>5,277</b>	<b>6,698</b>	<b>7,072</b>	<b>4,902</b>
<b>C. Total Allocated</b>		<b>\$191,126</b>	<b>\$112,879</b>	<b>\$78,247</b>
			59.06%	40.94%

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Benefits Allocations**

**Dept:7 Employee Benefits**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	332,644.19	12.63%	\$13,760	\$0	\$13,760	\$0	\$13,760
2 Courthouse Security	53,735.08	2.04%	2,223	0	2,223	0	2,223
3 Commissioners	211,956.00	8.05%	8,767	0	8,767	0	8,767
5 Information Tech	148,940.00	5.66%	6,161	0	6,161	0	6,161
6 Building/Maint/Grounds	135,121.20	5.13%	5,589	0	5,589	0	5,589
8 Treasurer	146,203.16	5.55%	6,048	0	6,048	330	6,378
9 Attorney	21,500.00	0.82%	889	0	889	49	938
10 Public Trustee	12,500.04	0.47%	517	0	517	28	545
11 Clerk/Recorder	255,464.85	9.70%	10,567	0	10,567	577	11,144
13 Assessor	207,447.97	7.88%	8,581	0	8,581	469	9,050
15 Land Use	260,961.73	9.91%	10,795	0	10,795	590	11,384
16 Surveyor	3,036.00	0.12%	126	0	126	7	132
17 Weed Dept	109,605.84	4.16%	4,534	0	4,534	248	4,781
19 Sheriff	535,302.46	20.33%	22,143	0	22,143	1,209	23,352
20 Emg Management	70,377.64	2.67%	2,911	0	2,911	159	3,070
23 Coroner	35,642.13	1.35%	1,474	0	1,474	81	1,555
29 Fairgrounds	92,809.96	3.52%	3,839	0	3,839	210	4,049
<b>Subtotal</b>	<b>2,633,248.25</b>	<b>100.00%</b>	<b>108,924</b>	<b>0</b>	<b>108,924</b>	<b>3,956</b>	<b>112,879</b>
Direct Bills					0		0
<b>Total</b>					<b>\$108,924</b>		<b>\$112,879</b>

Basis Units: Salaries by General Fund Department

Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

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**CAPP Insurance Allocations**

**Dept:7 Employee Benefits**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	4.50	9.16%	\$6,913	\$0	\$6,913	\$0	\$6,913
2 Courthouse Security	1.00	2.03%	1,536	0	1,536	0	1,536
3 Commissioners	3.00	6.10%	4,609	0	4,609	0	4,609
5 Information Tech	3.00	6.10%	4,609	0	4,609	0	4,609
6 Building/Maint/Grounds	3.60	7.32%	5,530	0	5,530	0	5,530
8 Treasurer	2.75	5.60%	4,225	0	4,225	221	4,446
9 Attorney	1.00	2.03%	1,536	0	1,536	81	1,617
10 Public Trustee	1.00	2.03%	1,536	0	1,536	81	1,617
11 Clerk/Recorder	5.20	10.58%	7,988	0	7,988	419	8,407
13 Assessor	4.80	9.77%	7,374	0	7,374	387	7,760
15 Land Use	5.75	11.70%	8,833	0	8,833	463	9,296
16 Surveyor	0.25	0.51%	384	0	384	20	404
17 Weed Dept	2.40	4.88%	3,687	0	3,687	193	3,880
19 Sheriff	7.90	16.07%	12,136	0	12,136	636	12,772
20 Emg Management	1.00	2.03%	1,536	0	1,536	81	1,617
23 Coroner	0.25	0.51%	384	0	384	20	404
29 Fairgrounds	1.75	3.56%	2,688	0	2,688	141	2,829
<b>Subtotal</b>	<b>49.15</b>	<b>100.00%</b>	<b>75,505</b>	<b>0</b>	<b>75,505</b>	<b>2,742</b>	<b>78,247</b>
Direct Bills					0		0
<b>Total</b>					<b>\$75,505</b>		<b>\$78,247</b>

Basis Units: Number of FTEs by General Fund Department

Source:

**Ouray County Colorado  
Full Cost Allocation Plan**

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**Allocation Summary**

**Dept:7 Employee Benefits**

<b>Department</b>	<b>Benefits</b>	<b>CAPP Insurance</b>	<b>Total</b>
1 Administrator	\$13,760	\$6,913	\$20,673
2 Courthouse Security	2,223	1,536	3,759
3 Commissioners	8,767	4,609	13,376
5 Information Tech	6,161	4,609	10,769
6 Building/Maint/Grounds	5,589	5,530	11,120
8 Treasurer	6,378	4,446	10,824
9 Attorney	938	1,617	2,555
10 Public Trustee	545	1,617	2,162
11 Clerk/Recorder	11,144	8,407	19,551
13 Assessor	9,050	7,760	16,810
15 Land Use	11,384	9,296	20,680
16 Surveyor	132	404	537
17 Weed Dept	4,781	3,880	8,662
19 Sheriff	23,352	12,772	36,124
20 Emg Management	3,070	1,617	4,687
23 Coroner	1,555	404	1,959
29 Fairgrounds	4,049	2,829	6,878
<b>Total</b>	<b>\$112,879</b>	<b>\$78,247</b>	<b>\$191,126</b>

## Treasurer Nature and Extent of Services

The Treasurer collects and distributes all monies for the County, performs various banking functions including processing cash receipts and performs other functions such as tax collection and investments. The Treasurer's Department includes the following functions.

Receipts. Costs associated with the collecting and preparing cash receipts are allocated based on a sample of the number of cash receipt transactions by department.

Other Treasurer. Other activities of the Treasurer's Department are not allocated.

**Ouray County Colorado  
Full Cost Allocation Plan**

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Dept:8 Treasurer

**A. Department Costs**

Description		Amount	General Admin	Receipts	All Other Treasurer
<b>Personnel Costs</b>					
Salaries	S1	146,203	6,053	70,075	70,075
<i>Salary % Split</i>			<i>4.14%</i>	<i>47.93%</i>	<i>47.93%</i>
Benefits	S	42,500	1,759	20,370	20,370
Subtotal - Personnel Costs		188,703	7,812	90,445	90,445
<b>Services &amp; Supplies Cost</b>					
Contractual Services	S	20,048	830	9,609	9,609
Supplies	S	1,062	44	509	509
Operating	P	7,586	0	0	7,586
Petty Cash	S	0	0	0	0
Subtotal - Services & Supplies		28,695	874	10,118	17,703
<b>Department Cost Total</b>		217,397	8,686	100,563	108,148
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		217,397	8,686	100,563	108,148
General Admin Distribution			(8,686)	4,343	4,343
<b>Grand Total</b>		<b>\$217,397</b>		<b>\$104,906</b>	<b>\$112,492</b>
				not allocated	



**Ouray County Colorado  
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FY2021  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 Treasurer

Department	First Incoming	Second Incoming	Receipts	All Other Treasurer
1 County Admin	\$5,270	\$1,694	\$3,482	\$3,482
1 County Finance	2,617	927	1,772	1,772
1 Human Resources	3,286	1,179	2,233	2,233
Subtotal - Administrator	11,174	3,801	7,487	7,487
3 Fiscal	3,382	645	2,014	2,014
3 Departmental	5,472	1,078	3,275	3,275
Subtotal - Commissioners	8,854	1,723	5,289	5,289
4 Countywide Expenditures	7,146	673	3,910	3,910
4 Audit	405	35	220	220
Subtotal - Other Administration	7,551	709	4,130	4,130
5 Info Tech	13,274	1,783	7,528	7,528
Subtotal - Information Tech	13,274	1,783	7,528	7,528
6 Maintenance	2,633	311	1,472	1,472
6 Courthouse Utilities	2,731	0	1,366	1,366
6 Janitorial	688	90	389	389
Subtotal - Building/Maint/Grounds	6,053	401	3,227	3,227
7 Benefits	6,048	330	3,189	3,189
7 CAPP Insurance	4,225	221	2,223	2,223
Subtotal - Employee Benefits	10,272	552	5,412	5,412
8 Receipts	0	2,836	1,418	1,418
Subtotal - Treasurer	0	2,836	1,418	1,418
9 Countywide Attorney	0	3,683	1,842	1,842
Subtotal - Attorney	0	3,683	1,842	1,842
<b>Total Incoming</b>	<b>57,177</b>	<b>15,488</b>	<b>36,332</b>	<b>36,332</b>
<b>C. Total Allocated</b>		<b>\$290,062</b>	<b>\$141,238</b>	<b>\$148,824</b>
			48.69%	51.31%

**Ouray County Colorado  
Full Cost Allocation Plan**

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Receipts Allocations

Dept:8 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	450,965.54	4.41%	\$5,883	\$0	\$5,883	\$0	\$5,883
2 Courthouse Security	70,232.34	0.69%	916	0	916	0	916
3 Commissioners	273,819.51	2.68%	3,572	0	3,572	0	3,572
4 Other Administration	292,614.33	2.86%	3,817	0	3,817	0	3,817
5 Information Tech	236,427.79	2.31%	3,084	0	3,084	0	3,084
6 Building/Maint/Grounds	264,160.40	2.58%	3,446	0	3,446	0	3,446
7 Employee Benefits	179,151.21	1.75%	2,337	0	2,337	0	2,337
8 Treasurer	217,397.49	2.12%	2,836	0	2,836	0	2,836
9 Attorney	188,946.21	1.85%	2,465	0	2,465	177	2,642
10 Public Trustee	14,828.16	0.14%	193	0	193	14	207
11 Clerk/Recorder	351,972.95	3.44%	4,591	0	4,591	330	4,922
12 Elections	38,016.16	0.37%	496	0	496	36	532
13 Assessor	308,964.21	3.02%	4,030	0	4,030	290	4,320
14 District Attorney	118,689.00	1.16%	1,548	0	1,548	111	1,660
15 Land Use	378,586.60	3.70%	4,938	0	4,938	355	5,294
16 Surveyor	3,268.32	0.03%	43	0	43	3	46
17 Weed Dept	180,049.61	1.76%	2,349	0	2,349	169	2,518
18 Capital 195	2,228.79	0.02%	29	0	29	2	31
19 Sheriff	865,964.59	8.46%	11,296	0	11,296	813	12,109
20 Emg Management	95,223.69	0.93%	1,242	0	1,242	89	1,332
21 Jail	49,248.81	0.48%	642	0	642	46	689
22 Juv Diversion	16,080.00	0.16%	210	0	210	15	225
23 Coroner	76,920.92	0.75%	1,003	0	1,003	72	1,076
24 Capital 295	3,000.00	0.03%	39	0	39	3	42
25 Extension	5,981.50	0.06%	78	0	78	6	84
26 Transfer Station	601.90	0.01%	8	0	8	1	8
27 Public Telecomm	13,273.89	0.13%	173	0	173	12	186
28 Social Programs	66.47	0.00%	1	0	1	0	1
29 Fairgrounds	154,066.84	1.51%	2,010	0	2,010	145	2,154
30 Recreation/Culture	13,240.79	0.13%	173	0	173	12	185
32 040 Road and Bridge	2,181,640.78	21.32%	28,458	0	28,458	2,048	30,506
33 050 Social Services	1,369,419.46	13.38%	17,863	0	17,863	1,286	19,149
34 550 Conservation Trust	6,416.00	0.06%	84	0	84	6	90
38 690 Special Grant Admin	1,500.00	0.01%	20	0	20	1	21
39 700 Road and Bridge Impact Fees	1,524.68	0.01%	20	0	20	1	21
40 710 Clerk Tech Fund	57,715.31	0.56%	753	0	753	54	807
43 800 EMS	760,141.55	7.43%	9,916	0	9,916	714	10,629
44 850 OC Parks	2,700.00	0.03%	35	0	35	3	38
46 870 Road and Bridge Sales Tax	50,609.52	0.49%	660	0	660	48	708
47 890 Public Health	650,367.47	6.36%	8,484	0	8,484	611	9,094
48 920 Courthouse Renovations	62,332.92	0.61%	813	0	813	59	872
49 930 Emergency Management Fund	20,452.56	0.20%	267	0	267	19	286

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**Receipts Allocations**

**Dept:8 Treasurer**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
50 950 Fuel Pumps Fund	195,608.00	1.91%	\$2,552	\$0	\$2,552	\$184	\$2,735
51 955 MJ Excise Tax Fund	9,490.31	0.09%	124	0	124	9	133
52 960 American Recovery Fund	3.00	0.00%	0	0	0	0	0
<b>Subtotal</b>	10,233,909.58	100.00%	133,494	0	133,494	7,744	141,238
Direct Bills					0		0
<b>Total</b>					<b>\$133,494</b>		<b>\$141,238</b>

Basis Units: Operating Expenditures by Department

Source:

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**Allocation Summary**

Dept:8 Treasurer

<b>Department</b>	<b>Receipts</b>	<b>All Other Treasurer</b>	<b>Total</b>
1 Administrator	\$5,883	\$0	\$5,883
2 Courthouse Security	916	0	916
3 Commissioners	3,572	0	3,572
4 Other Administration	3,817	0	3,817
5 Information Tech	3,084	0	3,084
6 Building/Maint/Grounds	3,446	0	3,446
7 Employee Benefits	2,337	0	2,337
8 Treasurer	2,836	0	2,836
9 Attorney	2,642	0	2,642
10 Public Trustee	207	0	207
11 Clerk/Recorder	4,922	0	4,922
12 Elections	532	0	532
13 Assessor	4,320	0	4,320
14 District Attorney	1,660	0	1,660
15 Land Use	5,294	0	5,294
16 Surveyor	46	0	46
17 Weed Dept	2,518	0	2,518
18 Capital 195	31	0	31
19 Sheriff	12,109	0	12,109
20 Emg Management	1,332	0	1,332
21 Jail	689	0	689
22 Juv Diversion	225	0	225
23 Coroner	1,076	0	1,076
24 Capital 295	42	0	42
25 Extension	84	0	84
26 Transfer Station	8	0	8
27 Public Telecomm	186	0	186
28 Social Programs	1	0	1
29 Fairgrounds	2,154	0	2,154
30 Recreation/Culture	185	0	185
32 040 Road and Bridge	30,506	0	30,506
33 050 Social Services	19,149	0	19,149
34 550 Conservation Trust	90	0	90
38 690 Special Grant Admin	21	0	21
39 700 Road and Bridge Impact Fees	21	0	21
40 710 Clerk Tech Fund	807	0	807
43 800 EMS	10,629	0	10,629
44 850 OC Parks	38	0	38
46 870 Road and Bridge Sales Tax	708	0	708
47 890 Public Health	9,094	0	9,094
48 920 Courthouse Renovations	872	0	872

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**Allocation Summary**

**Dept:8 Treasurer**

<b>Department</b>	<b>Receipts</b>	<b>All Other Treasurer</b>	<b>Total</b>
49 930 Emergency Management Fund	\$286	\$0	\$286
50 950 Fuel Pumps Fund	2,735	0	2,735
51 955 MJ Excise Tax Fund	133	0	133
52 960 American Recovery Fund	0	0	0
<b>Total</b>	<b>\$141,238</b>	<b>\$0</b>	<b>\$141,238</b>

## County Attorney Nature and Extent of Services

The County Attorney provides legal counsel to the Board of Commissioners, County officials, and departments. The County Attorney also provides legal counsel to the Department of Social Services. The Department includes the following function.

Countywide Attorney. Costs associated with County legal matters are allocated based on operating expenditures by department.

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Dept:9 Attorney

**A. Department Costs**

Description		Amount	General Admin	Countywide Attorney
<b>Personnel Costs</b>				
Salaries	S1	21,500	0	21,500
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	4,057	0	4,057
Subtotal - Personnel Costs		<u>25,557</u>	0	<u>25,557</u>
<b>Services &amp; Supplies Cost</b>				
Water Resource Development	D	36,991	0	0
Professional Services	S	117,646	0	117,646
Supplies	S	132	0	132
Operating	S	2,621	0	2,621
Other Expenses - Misc	S	6,000	0	6,000
Reimbursments - Water Resource Dev	D	(17,500)	0	0
Subtotal - Services & Supplies		<u>145,890</u>	0	<u>126,398</u>
<b>Department Cost Total</b>		171,446	0	151,955
<b>Adjustments to Cost</b>				
Water Resource Development	D	(36,991)	0	0
Reimbursments - Water Resource Dev	D	17,500	0	0
Subtotal - Adjustments		<u>(19,491)</u>	0	0
<b>Total Costs After Adjustments</b>		151,955	0	151,955
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$151,955</u></u>		<u><u>\$151,955</u></u>

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**B. Incoming Costs - (Default Spread Custom%)**

Dept:9 Attorney

Department	First Incoming	Second Incoming	Countywide Attorney
1 County Admin	\$1,916	\$616	\$2,532
1 County Finance	2,275	806	3,081
1 Human Resources	1,195	429	1,624
Subtotal - Administrator	5,386	1,851	7,237
3 Fiscal	2,939	561	3,500
3 Departmental	1,990	392	2,382
Subtotal - Commissioners	4,929	953	5,882
4 Countywide Expenditures	2,599	245	2,844
4 Audit	352	31	382
Subtotal - Other Administration	2,950	275	3,226
5 Info Tech	1,021	137	1,158
Subtotal - Information Tech	1,021	137	1,158
6 Maintenance	983	116	1,099
6 Courthouse Utilities	1,020	0	1,020
6 Janitorial	257	34	290
Subtotal - Building/Maint/Grounds	2,260	150	2,409
7 Benefits	889	49	938
7 CAPP Insurance	1,536	81	1,617
Subtotal - Employee Benefits	2,426	129	2,555
8 Receipts	2,465	177	2,642
Subtotal - Treasurer	2,465	177	2,642
9 Countywide Attorney	0	3,201	3,201
Subtotal - Attorney	0	3,201	3,201
<b>Total Incoming</b>	<b>21,436</b>	<b>6,874</b>	<b>28,310</b>
<b>C. Total Allocated</b>		<b>\$180,265</b>	<b>\$180,265</b>
			100.00%



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Countywide Attorney Allocations

Dept:9 Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Administrator	450,965.54	4.41%	\$7,641	\$0	\$7,641	\$0	\$7,641
2 Courthouse Security	70,232.34	0.69%	1,190	0	1,190	0	1,190
3 Commissioners	273,819.51	2.68%	4,639	0	4,639	0	4,639
4 Other Administration	292,614.33	2.86%	4,958	0	4,958	0	4,958
5 Information Tech	236,427.79	2.31%	4,006	0	4,006	0	4,006
6 Building/Maint/Grounds	264,160.40	2.58%	4,476	0	4,476	0	4,476
7 Employee Benefits	179,151.21	1.75%	3,035	0	3,035	0	3,035
8 Treasurer	217,397.49	2.12%	3,683	0	3,683	0	3,683
9 Attorney	188,946.21	1.85%	3,201	0	3,201	0	3,201
10 Public Trustee	14,828.16	0.14%	251	0	251	13	264
11 Clerk/Recorder	351,972.95	3.44%	5,963	0	5,963	300	6,264
12 Elections	38,016.16	0.37%	644	0	644	32	677
13 Assessor	308,964.21	3.02%	5,235	0	5,235	263	5,498
14 District Attorney	118,689.00	1.16%	2,011	0	2,011	101	2,112
15 Land Use	378,586.60	3.70%	6,414	0	6,414	323	6,737
16 Surveyor	3,268.32	0.03%	55	0	55	3	58
17 Weed Dept	180,049.61	1.76%	3,051	0	3,051	154	3,204
18 Capital 195	2,228.79	0.02%	38	0	38	2	40
19 Sheriff	865,964.59	8.46%	14,672	0	14,672	739	15,410
20 Emg Management	95,223.69	0.93%	1,613	0	1,613	81	1,695
21 Jail	49,248.81	0.48%	834	0	834	42	876
22 Juv Diversion	16,080.00	0.16%	272	0	272	14	286
23 Coroner	76,920.92	0.75%	1,303	0	1,303	66	1,369
24 Capital 295	3,000.00	0.03%	51	0	51	3	53
25 Extension	5,981.50	0.06%	101	0	101	5	106
26 Transfer Station	601.90	0.01%	10	0	10	1	11
27 Public Telecomm	13,273.89	0.13%	225	0	225	11	236
28 Social Programs	66.47	0.00%	1	0	1	0	1
29 Fairgrounds	154,066.84	1.51%	2,610	0	2,610	131	2,742
30 Recreation/Culture	13,240.79	0.13%	224	0	224	11	236
32 040 Road and Bridge	2,181,640.78	21.32%	36,963	0	36,963	1,861	38,824
33 050 Social Services	1,369,419.46	13.38%	23,202	0	23,202	1,168	24,370
34 550 Conservation Trust	6,416.00	0.06%	109	0	109	5	114
38 690 Special Grant Admin	1,500.00	0.01%	25	0	25	1	27
39 700 Road and Bridge Impact Fees	1,524.68	0.01%	26	0	26	1	27
40 710 Clerk Tech Fund	57,715.31	0.56%	978	0	978	49	1,027
43 800 EMS	760,141.55	7.43%	12,879	0	12,879	648	13,527
44 850 OC Parks	2,700.00	0.03%	46	0	46	2	48
46 870 Road and Bridge Sales Tax	50,609.52	0.49%	857	0	857	43	901
47 890 Public Health	650,367.47	6.36%	11,019	0	11,019	555	11,574
48 920 Courthouse Renovations	62,332.92	0.61%	1,056	0	1,056	53	1,109
49 930 Emergency Management Fund	20,452.56	0.20%	347	0	347	17	364

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**Countywide Attorney Allocations**

**Dept:9 Attorney**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
50 950 Fuel Pumps Fund	195,608.00	1.91%	\$3,314	\$0	\$3,314	\$167	\$3,481
51 955 MJ Excise Tax Fund	9,490.31	0.09%	161	0	161	8	169
52 960 American Recovery Fund	3.00	0.00%	0	0	0	0	0
<b>Subtotal</b>	10,233,909.58	100.00%	173,391	0	173,391	6,874	180,265
Direct Bills					0		0
<b>Total</b>					<b>\$173,391</b>		<b>\$180,265</b>

Basis Units: Operating Expenditures by Department  
Source:

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Full Cost Allocation Plan**

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**Allocation Summary**

Dept:9 Attorney

<b>Department</b>	<b>Countywide Attorney</b>	<b>Total</b>
1 Administrator	\$7,641	\$7,641
2 Courthouse Security	1,190	1,190
3 Commissioners	4,639	4,639
4 Other Administration	4,958	4,958
5 Information Tech	4,006	4,006
6 Building/Maint/Grounds	4,476	4,476
7 Employee Benefits	3,035	3,035
8 Treasurer	3,683	3,683
9 Attorney	3,201	3,201
10 Public Trustee	264	264
11 Clerk/Recorder	6,264	6,264
12 Elections	677	677
13 Assessor	5,498	5,498
14 District Attorney	2,112	2,112
15 Land Use	6,737	6,737
16 Surveyor	58	58
17 Weed Dept	3,204	3,204
18 Capital 195	40	40
19 Sheriff	15,410	15,410
20 Emg Management	1,695	1,695
21 Jail	876	876
22 Juv Diversion	286	286
23 Coroner	1,369	1,369
24 Capital 295	53	53
25 Extension	106	106
26 Transfer Station	11	11
27 Public Telecomm	236	236
28 Social Programs	1	1
29 Fairgrounds	2,742	2,742
30 Recreation/Culture	236	236
32 040 Road and Bridge	38,824	38,824
33 050 Social Services	24,370	24,370
34 550 Conservation Trust	114	114
38 690 Special Grant Admin	27	27
39 700 Road and Bridge Impact Fees	27	27
40 710 Clerk Tech Fund	1,027	1,027
43 800 EMS	13,527	13,527
44 850 OC Parks	48	48
46 870 Road and Bridge Sales Tax	901	901
47 890 Public Health	11,574	11,574
48 920 Courthouse Renovations	1,109	1,109

**Ouray County Colorado  
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Dept:9 Attorney

**Allocation Summary**

<b>Department</b>	<b>Countywide Attorney</b>	<b>Total</b>
49 930 Emergency Management Fund	\$364	\$364
50 950 Fuel Pumps Fund	3,481	3,481
51 955 MJ Excise Tax Fund	169	169
52 960 American Recovery Fund	0	0
<b>Total</b>	<b>\$180,265</b>	<b>\$180,265</b>