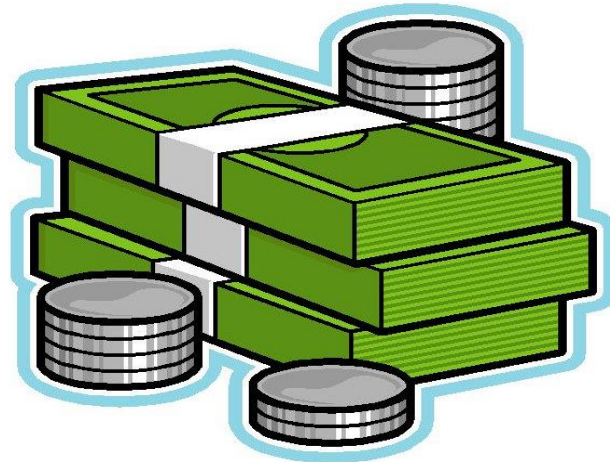


**Auditor's Office, Financial Services  
Cost Allocation Plan  
BoCC Presentation**

July 17, 2023

# Bottom Line Up Front

- In 2024, the General Fund will collect \$7,513,171
- This is an increase of \$169,449 over 2023



# Overview – Cost Plan

- Cost Allocation Plan – a rate plan for billing the cost of internal services provided by the General Fund to other funds (similar to internal service funds)
- Services are generally considered standard (HR, accounting), non-standard (BOCC & Assessor) or need to justify (Planning & Emergency Services)
- Service costs billed to service users is at the discretion and direction of the BoCC



# Billable Users

All costs are billed to all funds except for:

- External service and reimbursed costs are not billable
- General Fund departments not billed because costs are already funded by the General Fund
- Outside agencies not billed unless authorized by statute and interlocal agreement



# Plan Development

- Service costs are assigned to users by activity drivers
- Costs must be billed equitably
- Actual costs are billed on a 2 year lag
- Users have option of requesting a General Fund subsidy from the BoCC



# Billing Process

- User funds are sent detailed statements
- Reasons for any changes are noted in the statement
- User has right to question and request explanations
- No current disputable issues at this point in time



# BOCC Policy Issue

- The following summarized draft 2024 full cost plan is identical to all prior cost plans since 2011. We are asking for tentative BoCC approval or alternatively any directives on desired changes by the BoCC.



# Billable Costs By Service

Service	Allocation	Cost	2024	2023	Change
Assessor	Tax Levy	\$ 5,279,261	\$ 400,765	\$ 345,842	\$ 54,923
Asset Usage	Usage	3,615,703	70,507	70,374	133
Commissioners	FTEs/Budget	3,171,129	1,496,372	1,380,531	115,841
Emergency Man.	Asset Values	995,374	946,649	962,304	(15,655)
Financial Services	Transactions	2,190,271	1,363,420	1,609,588	(246,168)
Human Resources	FTEs	1,869,458	797,324	615,235	182,089
Non-Department	FTEs	217,749	72,171	114,250	(42,079)
PAO – Civil	Direct Charge	2,332,692	849,521	791,488	58,033
Planning	Est. Benefit	1,639,660	1,171,022	1,091,377	79,645
State Auditor	Fund Costs	142,651	81,189	98,428	(17,239)
Treasurer	Transactions	1,079,533	264,231	264,305	(74)
Total		\$ 22,533,481	\$ 7,513,171	\$ 7,343,722	\$ 169,449



# Billable Costs To Programs

Description	Cost	2024	2023	Change
Public Works Department	\$ 1,965,137	\$ 1,888,922	\$ 1,949,145	\$ (60,223)
Central Services & IT Departments	1,221,377	1,221,377	1,192,818	28,559
Public Health Department	1,674,223	1,270,193	1,225,151	45,042
CPED Department	891,527	891,511	822,183	69,328
BoCC & HR Departments	510,389	289,258	226,911	62,347
Solid Waste Program	639,515	639,515	705,099	(65,584)
Storm Water Program	385,866	385,866	352,905	32,961
Medic One Program	404,458	404,458	339,578	64,880
Water/Sewer Program	399,998	399,916	394,214	5,702
Other County Funds	242,740	88,964	93,470	(4,506)
General & Agency Funds	14,198,251	33,191	42,248	(9,057)
Total	\$ 22,533,481	\$ 7,513,171	\$ 7,343,722	\$ 169,449

# Wrap Up

- Questions/Comments?

