

A COST ANALYSIS

for the

**CAMERON COUNTY, TEXAS
2008 JAIL RATE STUDY**

Based on Budgeted Expenditures
For the Fiscal Year Ending September 30, 2008

© MAXIMUS, INC. 2006
Helping Government Serve the People
13601 Preston Road, Suite 400W
Dallas, Texas 75240
(972) 490-9990

TABLE OF CONTENTS

- I. Introduction
- II. Daily Rate Calculation
- III. Cost Allocation Plan

I. INTRODUCTION

INTRODUCTION

This Cost Allocation Plan for indirect services provided by central services departments of Cameron County, Texas, is based on actual expenditures for the year ended September 30, 2008. The Plan was prepared by MAXIMUS, INC. at the request of Cameron County, Texas.

Methodology

The plan was prepared in accordance with OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the County's financial statements for Fiscal Year 2008. Statistics used to allocate costs were taken from FY 2008 data by performing one-hundred percent counts or by conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other County departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocations to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step down allocation for each central service department is made. Costs allocated for each central service department, consist of the following:

First Allocation - operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense, and general government costs as designed by OMB Circular A-87), plus all allocated costs from other central service department which have been identified up to this point.

Second Allocation - costs from other central services made subsequent to that department's first allocation.

With respect to this methodology, two important points should be noted:

- (1) the departments were initially sequenced in the ordering which maximizes the benefits of services, and

- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

Format

A Table of Contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents, also, permits the ready identification of the following summary data and sections of the Plan:

SUMMARY DATA - three summary schedules are provided at the beginning of the Plan.

- (1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) Summary of Allocated Costs (Schedule C) - summarizes the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.
- (3) Summary of Allocation Bases (Schedule E) - provides the bases used to allocate the costs for each function of every central service department.

SECTIONS - sections on each central service department are presented in the following format:

- (1) Nature and Extent of Services - a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and any other relevant information on expenditures. Appropriate sections of OMB Circular A-87 that authorize the allocation of costs are referenced on this page.
- (2) Costs to be allocated - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) Costs to be Allocated By Function - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation bases which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other departmental functions based on functional costs.
- (5) Departmental Cost Allocation Summary - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

II. DAILY RATE CALCULATION

Cameron County Jail Department
Daily Jail Rate Calculation
BASED ON ACTUAL EXPENDITURES
FOR THE YEAR ENDING SEPTEMBER 30, 2008

I. Population Based Daily Jail Rate

A. Jail Population

	<u>Total</u>
October 2007	42,129
November 2007	40,620
December 2007	39,494
January 2008	39,463
February 2008	35,140
March 2008	39,711
April 2008	38,940
May 2008	41,261
June 2008	40,050
July 2008	38,502
August 2008	40,951
September 2008	<u>41,700</u>
 Total	 477,961

B. Rate Calculation

$$\frac{\text{Total Jail Costs}}{\text{Total Prisoner Days}} = \frac{\$ 18,791,419}{477,961} = \$ 39.23$$

III. COST ALLOCATION PLAN

Cameron County

Table of Contents



Plan Name : CAMERON COUNTY JAIL STUDY 2008
 Plan Year : 2008
 Version : 1.0003

	Page #
Summary Data	
Schedule A - Allocated Costs By Department	1
Schedule C - Summary Of Allocated Costs	2
Schedule E - Summary Of Allocation Basis	3
BUILDING USE	
Schedule .2 - Detail Costs To Be Allocated	4
Schedule .3 - Costs To Be Allocated By Activity	5
Schedule .4 - Detail Activity Allocations-Carizales Rucker	6
Schedule .4 - Detail Activity Allocations-Detention Ctr #1	7
Schedule .4 - Detail Activity Allocations-Detention Ctr #2	8
Schedule .5 - Allocation Summary	9
COUNTY-WIDE INDIRECT COSTS	
Schedule .2 - Detail Costs To Be Allocated	10
Schedule .3 - Costs To Be Allocated By Activity	11
Schedule .4 - Detail Activity Allocations-Cameron County Jail	12
Schedule .4 - Detail Activity Allocations-Jail Infirmary	13
Schedule .4 - Detail Activity Allocations-Sheriff	14
Schedule .4 - Detail Activity Allocations-Carizales Rucker	15
Schedule .5 - Allocation Summary	16
M&O SHERIFF 105601	
Schedule .2 - Detail Costs To Be Allocated	17
Schedule .3 - Costs To Be Allocated By Activity	18
Schedule .4 - Detail Activity Allocations-Sheriff	19
Schedule .5 - Allocation Summary	20
SHERIFF 10560	
Schedule .2 - Detail Costs To Be Allocated	21
Schedule .3 - Costs To Be Allocated By Activity	22
Schedule .4 - Detail Activity Allocations-Cameron County Jail	23
Schedule .5 - Allocation Summary	24
JAIL INFIRMARY 105180	
Schedule .2 - Detail Costs To Be Allocated	25
Schedule .3 - Costs To Be Allocated By Activity	26
Schedule .5 - Allocation Summary	28
M&O JAIL 105121	
Schedule .2 - Detail Costs To Be Allocated	29
Schedule .3 - Costs To Be Allocated By Activity	30
Schedule .5 - Allocation Summary	32
JAIL 105120	
Schedule .2 - Detail Costs To Be Allocated	33
Schedule .3 - Costs To Be Allocated By Activity	34
Schedule .5 - Allocation Summary	36

**CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County**



Schedule A - Allocated Costs By Department

Plan Name : CAMERON COUNTY JAIL STUDY 2008
Plan Year : 2008
Version : 1.0003

Central Service Departments	CAMERON COUNTY JAIL	OTHER	Sub Total	Direct Billed	Unallocated	Disallowed	Total
BUILDING USE	375,049	0	375,049	0	0	0	375,049
COUNTY-WIDE INDIRECT COSTS	2,134,828	0	2,134,828	0	0	0	2,134,828
M&O SHERIFF 105601	0	0	0	0	0	0	0
SHERIFF 10560	148,921	0	148,921	0	6,220,603	0	6,369,524
JAIL INFIRMARY 105180	2,085,226	0	2,085,226	0	0	0	2,085,226
M&O JAIL 105121	2,685,577	0	2,685,577	0	0	0	2,685,577
JAIL 105120	11,361,818	0	11,361,818	0	0	0	11,361,818
Total Allocated	18,791,419	0	18,791,419	0	6,220,603	0	25,012,022
Roll Forward	0	0	0	0	0	0	0
Costs With Roll Forward	18,791,419	0	18,791,419	0	6,220,603	0	25,012,022
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,791,419	0	18,791,419	0	6,220,603	0	25,012,022

CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County



Schedule C - Summary Of Allocated Costs

Plan Name : CAMERON COUNTY JAIL STUDY 2008
 Plan Year : 2008
 Version : 1.0003

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	375,049		
COUNTY-WIDE INDIRECT COSTS	2,826,458		
M&O SHERIFF 105601	116,323		
SHERIFF 10560	5,561,571		
JAIL INFIRMARY 105180	2,085,226		
M&O JAIL 105121	2,685,577		
JAIL 105120	11,361,818		
CAMERON COUNTY JAIL			18,791,419
OTHER			0
Direct Billed Total			
Unallocated Total			6,220,603
Total	25,012,022		25,012,022

**CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County**



Schedule E - Summary Of Allocation Basis

Plan Name : CAMERON COUNTY JAIL STUDY 2008
Plan Year : 2008
Version : 1.0003

Department	Allocation Basis	Allocation Source
BUILDING USE		
1.4.1. Carizales Rucker	Direct Allocation to Jail	Direct Allocation
1.4.2. Detention Ctr #1	Direct Allocation to Jail	Direct Allocation
1.4.3. Detention Ctr #2	Direct Allocation to Jail	Direct Allocation
COUNTY-WIDE INDIRECT COSTS		
2.4.1. Cameron County Jail	Direct Allocation to Jail	Direct Allocation
2.4.2. Jail Infirmary	Direct Allocation to Jail	Direct Allocation
2.4.3. Sheriff	Direct Allocation to Sheriff	Direct Allocation
2.4.4. Carizales Rucker	Direct Allocation to Jail	Direct Allocation
M&O SHERIFF 105601		
3.4.1. Sheriff	Direct Allocation to Sheriff	Direct Allocation
SHERIFF 10560		
4.4.1. Cameron County Jail	Direct Allocation to Jail	Direct Allocation
JAIL INFIRMARY 105180		
5.4.1. Cameron County Jail	Direct Allocation to Jail	Direct Allocation
M&O JAIL 105121		
6.4.1. Cameron County Jail	Direct Allocation to Jail	Direct Allocation
JAIL 105120		
7.4.1. Cameron County Jail	Direct Allocation to Jail	Direct Allocation

CAMERON COUNTY, TEXAS
BUILDING USE CHARGE
NATURE AND EXTENT OF SERVICES

A building use charge of two percent of the cost of County-owned buildings and capital improvements is allowable for cost allocation plan purposes. The following building use charges have been allocated in this plan:

- ◆ **Carrizales Rucker** – the costs of this complex is \$16,355,074 and the two percent use charge of \$327,101 has been allocated directly to to Cameron County Jail.
- ◆ **Detention Center #1** - the costs of this complex is \$1,237,480 and the two percent use charge of \$24,750 has been allocated directly to Cameron County Jail.
- ◆ **Detention Center #2** - the costs of this complex is \$1,159,890 and the two percent use charge of \$23,198 has been allocated directly to Cameron County Jail.

CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County



Schedule .2 - Detail Costs To Be Allocated

Department : BUILDING USE

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	375,049	0	375,049
Total To Be Allocated:	375,049	0	375,049

CAMERON COUNTY TX
 JAIL STUDY
 FY ENDING SEPTEMBER 30, 2008
 Cameron County



Schedule .3 - Costs To Be Allocated By Activity
 Department : BUILDING USE

Plan Name : CAMERON COUNTY JAIL STUDY 2008
 Plan Year : 2008
 Version : 1.0003

	Total	Carizales Rucker	Detention Ctr #1	Detention Ctr #2
Expenses & Costs				
BUILDING USE	375,049	327,101	24,750	23,198
Total Expenditures	375,049	327,101	24,750	23,198
Functional Cost	375,049	327,101	24,750	23,198
Allocation Step 1				
1st Allocation	375,049	327,101	24,750	23,198
2nd Allocation	0	0	0	0
Total Allocated	375,049	327,101	24,750	23,198

CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
 Cameron County



Schedule .4 - Detail Activity Allocations

Department : BUILDING USE

Plan Name : CAMERON COUNTY JAIL STUDY 2008
 Plan Year : 2008
 Version : 1.0003

Activity - Carizales Rucker

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAMERON COUNTY JAIL	100.000000	100.000000	327,101		327,101		327,101
Sub Total	100.000000	100.000000	327,101	0	327,101	0	327,101
Total	100.000000	100.000000	327,101	0	327,101	0	327,101

Allocation Basis : Direct Allocation to Jail
 Allocation Source : Direct Allocation

**CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County**



Schedule .4 - Detail Activity Allocations

Department : BUILDING USE

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

Activity - Detention Ctr #1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAMERON COUNTY JAIL	100.000000	100.000000	24,750		24,750		24,750
Sub Total	100.000000	100.000000	24,750	0	24,750	0	24,750
Total	100.000000	100.000000	24,750	0	24,750	0	24,750

Allocation Basis : Direct Allocation to Jail
Allocation Source : Direct Allocation

CAMERON COUNTY TX
 JAIL STUDY
 FY ENDING SEPTEMBER 30, 2008
 Cameron County



Schedule .4 - Detail Activity Allocations

Department : BUILDING USE

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

Activity - Detention Ctr #2

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAMERON COUNTY JAIL	100.000000	100.000000	23,198		23,198		23,198
Sub Total	100.000000	100.000000	23,198	0	23,198	0	23,198
Total	100.000000	100.000000	23,198	0	23,198	0	23,198

Allocation Basis : Direct Allocation to Jail

Allocation Source : Direct Allocation

CAMERON COUNTY TX
JAIL STUDY
 FY ENDING SEPTEMBER 30, 2008
 Cameron County
 Schedule .5 - Allocation Summary
 Department : BUILDING USE



Plan Name : CAMERON COUNTY JAIL STUDY 2008
 Plan Year : 2008
 Version : 1.0003

Receiving Department	Total	Carizales Rucker	Detention Ctr #1	Detention Ctr #2
CAMERON COUNTY JAIL	375,049	327,101	24,750	23,198
Direct Bill	0	0	0	0
Total	375,049	327,101	24,750	23,198

CAMERON COUNTY
COUNTY-WIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES

County-wide Indirect Costs includes those costs identified within the Cameron County FY 2007 OMB A-87 Cost Plan based on expenditures for the year ending September 30, 2007, associated with the Cameron County Sheriff and Jail. These costs include services provided by Commissioner/Civil, County Treasurer, County Auditor, Records Management, Vehicle Maintenance, Program Development/Management, Reproduction, Data Processing, Administrative Services, Personnel, County Judge, M&O Courthouse, M&O Harlingen, M&O Cameron Park Law Enforcement, M&O Post Isabel, General and Administrative, Equipment Use Charge, Building Use Charge. County-wide Indirect Costs is functionalized and allocated as follows:

- ◆ **Jail** – the costs associated with operations and maintenance of Jail have been directly allocated to Cameron County Jail.
- ◆ **Jail Infirmary** - the costs associated with the operations of the Jail Infirmary have been directly allocated to Cameron County Jail.
- ◆ **Sheriff** – the costs associated with operations and maintenance of the county Sheriff department have been directly allocated to Sheriff.
- ◆ **Carizales Ruckus** – costs associated with operations of Carizales Ruckus facility have been directly allocated to Cameron County Jail.

CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County



Schedule .2 - Detail Costs To Be Allocated

Department : COUNTY-WIDE INDIRECT COSTS

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	2,826,458	0	2,826,458
Total To Be Allocated:	2,826,458	0	2,826,458

**CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008**



**Cameron County
Schedule .3 - Costs To Be Allocated By Activity
Department : COUNTY-WIDE INDIRECT COSTS**

Plan Name : CAMERON COUNTY JAIL STUDY 2008
Plan Year : 2008
Version : 1.0003

	Total	Cameron County Jail	Jail Infirmary	Sheriff	Carizales Rucker
Expenses & Costs					
BUILDING USE	46,784	27,122	0	19,662	0
EQUIPMENT USE	94,008	39,140	5,975	48,893	0
GENERAL ADMIN 10409	176,364	75,243	9,305	91,816	0
M&O COURTHOUSE 10514	1,432,909	1,358,237	0	74,672	0
COUNTY JUDGE 10401	39,055	1,736	8,390	28,929	0
HUMAN RESOURCES 10402	215,794	142,885	16,389	56,520	0
ADMIN SVCS 10407	3,002	132	641	2,229	0
DATA PROCESSING 10408	202,992	148,695	4,326	49,971	0
REPRODUCTIONS 10416	10,669	1,202	76	4,315	5,076
PROG DEV / MGT 10419	21,995	0	0	21,995	0
VEHICLE MTCE 10420	80,151	3,501	0	76,650	0
RECORDS MGT 10404	138,904	92,611	10,406	35,887	0
COUNTY AUDITOR 10495	115,151	37,508	11,847	65,796	0
PURCHASING 104951	27,261	11,157	1,649	14,455	0
COUNTY TREASURER 10497	14,328	9,350	1,061	3,917	0
COMMISS / CIVIL DIV 10410	111,702	107,242	3,926	534	0
M&O HARLINGEN 10513	84,236	0	0	84,236	0
M&O CAMERON PK LAW ENF 1050	6,993	0	0	6,993	0
M&O PORT ISABEL 10505	4,160	0	0	4,160	0
Total Expenditures	2,826,458	2,055,761	73,991	691,630	5,076
Functional Cost	2,826,458	2,055,761	73,991	691,630	5,076
Allocation Step 1					
1st Allocation	2,826,458	2,055,761	73,991	691,630	5,076
2nd Allocation	0	0	0	0	0
Total Allocated	2,826,458	2,055,761	73,991	691,630	5,076

CAMERON COUNTY TX
 JAIL STUDY
 FY ENDING SEPTEMBER 30, 2008
 Cameron County



Schedule .4 - Detail Activity Allocations

Department : COUNTY-WIDE INDIRECT COSTS

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

Activity - Cameron County Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAMERON COUNTY JAIL	100.000000	100.000000	2,055,761		2,055,761		2,055,761
Sub Total	100.000000	100.000000	2,055,761	0	2,055,761	0	2,055,761
Total	100.000000	100.000000	2,055,761	0	2,055,761	0	2,055,761

Allocation Basis : Direct Allocation to Jail
 Allocation Source : Direct Allocation

**CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County**



Schedule .4 - Detail Activity Allocations

Department : COUNTY-WIDE INDIRECT COSTS

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

Activity - Jail Infirmary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAMERON COUNTY JAIL	100.000000	100.000000	73,991		73,991		73,991
Sub Total	100.000000	100.000000	73,991	0	73,991	0	73,991
Total	100.000000	100.000000	73,991	0	73,991	0	73,991

Allocation Basis : Direct Allocation to Jail
Allocation Source : Direct Allocation

**CAMERON COUNTY TX
JAIL STUDY
FY ENDING SEPTEMBER 30, 2008
Cameron County**



Schedule .4 - Detail Activity Allocations

Department : COUNTY-WIDE INDIRECT COSTS

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

Activity - Sheriff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF 10560	100.000000	100.000000	691,630		691,630		691,630
Sub Total	100.000000	100.000000	691,630	0	691,630	0	691,630
Total	100.000000	100.000000	691,630	0	691,630	0	691,630

Allocation Basis : Direct Allocation to Sheriff
 Allocation Source : Direct Allocation

CAMERON COUNTY TX
JAIL STUDY
 FY ENDING SEPTEMBER 30, 2008
 Cameron County



Schedule .4 - Detail Activity Allocations

Department : COUNTY-WIDE INDIRECT COSTS

Plan Name : CAMERON COUNTY JAIL STUDY 2008

Plan Year : 2008

Version : 1.0003

Activity - Carizales Rucker

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAMERON COUNTY JAIL	100.000000	100.000000	5,076		5,076		5,076
Sub Total	100.000000	100.000000	5,076	0	5,076	0	5,076
Total	100.000000	100.000000	5,076	0	5,076	0	5,076

Allocation Basis : Direct Allocation to Jail
 Allocation Source : Direct Allocation