

Cost Forms

Form 1. Cost Comparison

APPENDIX C (Form 1)

Cost Comparison Form

A. In-House Cost Estimate (Avoidable Costs from Form 2)	<u>\$ 13,024,296</u>
B. Contract Performance Costs (From Form 3)	<u>\$ 6,631,329</u>
C. Cost Savings	<u>\$ 6,392,967</u>

Cost Comparison Decision

Approved by:

In-House _____

Juan M. Mula
Signature

12/29/2015
Date

Form 2 In-House Cost Estimate

APPENDIX C (Form 2)

In-House Cost Estimate

FULLY ALLOCATED COST

	<u>Fiscal Year 2016</u>	<u>Avoidable Cost</u>	<u>Avoidable Costs*</u>	<u>Fiscal Year 2017</u>	<u>Avoidable Cost</u>	<u>Avoidable Costs*</u>	<u>Fiscal Year 2018</u>	<u>Avoidable Cost</u>	<u>Avoidable Cost*</u>	<u>Total</u>	<u>Avoidable Cost</u>	<u>Avoidable Cost*</u>
<u>Direct Costs</u>												
Personnel Cost	\$ 12,559,850	\$ 12,559,850	\$ 11,817,338	\$ 12,945,388	\$ 12,945,388	\$ 11,430,291	\$ 13,339,071	\$ 13,339,071	\$ 11,343,342	\$ 38,844,309	\$ 38,844,309	\$ 34,590,971
Material and Supply Costs	\$ 6,662	\$ 6,662	\$ 6,662	\$ 6,866	\$ 6,866	\$ 6,866	\$ 7,075	\$ 7,075	\$ 7,075	\$ 20,602	\$ 20,602	\$ 20,602
<u>Other Direct Costs</u>												
Rent	\$ -	\$ -	\$ -	\$ 186,573	\$ 186,573	\$ 186,573	\$ 154,838	\$ 154,838	\$ 154,838	\$ 341,411	\$ 341,411	\$ 341,411
Depreciation	\$ 66,732	\$ 61,552	\$ 61,552	\$ 68,781	\$ 63,441	\$ 68,781	\$ 70,872	\$ 65,371	\$ 70,872	\$ 206,385	\$ 190,364	\$ 201,205
Maintenance	\$ 230,767	\$ 211,517	\$ 211,517	\$ 237,850	\$ 218,010	\$ 237,850	\$ 245,084	\$ 224,640	\$ 245,084	\$ 713,701	\$ 654,166	\$ 694,451
Utilities	\$ 426,404	\$ 394,707	\$ 394,707	\$ 439,493	\$ 406,823	\$ 439,493	\$ 452,858	\$ 419,194	\$ 452,858	\$ 1,318,755	\$ 1,220,724	\$ 1,287,058
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs	\$ 4,636,959	\$ 4,590,514	\$ 4,606,697	\$ 4,779,295	\$ 4,731,425	\$ 4,814,771	\$ 4,924,639	\$ 4,875,313	\$ 5,027,859	\$ 14,340,893	\$ 14,197,252	\$ 14,449,327
		\$ -	\$ -									
<u>Indirect Costs</u>												
Departmental	\$ 880,045	\$ -	\$ -	\$ 907,059	\$ -	\$ -	\$ 934,644	\$ -	\$ -	\$ 2,721,748	\$ -	\$ -
Executive Office	\$ 280,168	\$ -	\$ -	\$ 288,768	\$ -	\$ -	\$ 297,550	\$ -	\$ -	\$ 866,486	\$ -	\$ -
Central Services	\$ 107,134	\$ -	\$ -	\$ 110,422	\$ -	\$ -	\$ 113,780	\$ -	\$ -	\$ 331,336	\$ -	\$ -
Total In-House Costs	\$ 19,194,720	\$ 17,824,801	\$ 17,098,472	\$ 19,970,495	\$ 18,558,525	\$ 17,184,625	\$ 20,540,411	\$ 19,085,501	\$ 17,301,928	\$ 59,705,626	\$ 55,468,828	\$ 51,585,025
Less Total Revenue	\$ 4,038,288	\$ 4,038,288	\$ 4,074,176	\$ 4,162,247	\$ 4,162,247	\$ 4,257,838	\$ 4,288,826	\$ 4,288,826	\$ 4,482,399	\$ 12,489,360	\$ 12,489,360	\$ 12,814,413
Total Costs	\$ 15,156,432	\$ 13,786,514	\$ 13,024,296	\$ 15,808,248	\$ 14,396,278	\$ 12,926,787	\$ 16,251,585	\$ 14,796,676	\$ 12,819,529	\$ 47,216,265	\$ 42,979,468	\$ 38,770,612

*Denotes Management Study savings calculations included

Form 2A Summary In-House Cost Estimate

APPENDIX C (Form 2a)

Summary In-House Cost Estimate

	Current Operating Budget	Cost Adjustment Factor	Revised Total Cost Fiscal Year 2016	Revised Total Cost Fiscal Year 2016*	Cost Adjustment Factor	Revised Total Cost Fiscal Year 2017	Revised Total Cost Fiscal Year 2017*	Cost Adjustment Factor	Revised Total Cost Fiscal Year 2018	Revised Total Cost Fiscal Year 2018*
Direct Cost		2.91%			3.07%			3.04%		
Personnel Wages										
Administrative Assistant I	\$70,283	\$2,048	\$72,331	\$72,331	\$2,220	\$74,551	\$74,551	\$2,267	\$76,818	\$76,818
Clerk III	\$49,177	\$1,433	\$50,610	\$50,610	\$1,554	\$52,163	\$52,163	\$1,586	\$53,750	\$53,750
Clinical Social Worker (A/B)	\$1,436,296	\$41,859	\$1,478,155	\$1,395,941	\$45,374	\$1,523,528	\$1,099,840	\$46,332	\$1,569,861	\$963,858
Clinical Social Worker (C)	\$747,949	\$21,798	\$769,747	\$941,064	\$23,628	\$793,375	\$969,951	\$24,127	\$817,502	\$999,448
Clinical Social Worker (D)	\$754,822	\$21,998	\$776,820	\$638,234	\$23,845	\$800,665	\$657,825	\$24,349	\$825,014	\$677,830
Community Psychiatric Mh Nurse	\$146,322	\$4,264	\$150,586	\$150,586	\$4,622	\$155,209	\$155,209	\$4,720	\$159,929	\$159,929
Human Services Coordinator (A/B)	\$90,614	\$2,641	\$93,255	\$93,255	\$2,863	\$96,117	\$96,117	\$2,923	\$99,040	\$99,040
Human Services Coordinator (C)	\$3,743,389	\$109,095	\$3,852,484	\$3,252,499	\$118,256	\$3,970,741	\$3,013,387	\$120,754	\$4,091,495	\$2,850,884
Human Services Coordinator (D)	\$246,056	\$7,171	\$253,227	\$243,250	\$7,773	\$261,000	\$250,716	\$7,937	\$268,937	\$258,341
Licensed Practical Nurse I	\$403,203	\$11,751	\$414,954	\$414,954	\$12,737	\$427,692	\$427,692	\$13,007	\$440,698	\$440,698
Licensed Practical Nurse II	\$601,443	\$17,528	\$618,971	\$798,623	\$19,000	\$637,971	\$1,011,821	\$19,401	\$657,372	\$1,156,294
Mental Health Coordinator I	\$1,254,886	\$36,572	\$1,291,458	\$1,291,458	\$39,643	\$1,331,101	\$1,331,101	\$40,480	\$1,371,581	\$1,371,581
Mental Health Worker I	\$396,694	\$11,561	\$408,256	\$408,256	\$12,532	\$420,787	\$420,787	\$12,797	\$433,584	\$433,584
Mental Health Worker II	\$296,811	\$8,650	\$305,462	\$305,462	\$9,376	\$314,838	\$314,838	\$9,575	\$324,413	\$324,413
Psychologist IV	\$356,829	\$10,399	\$367,228	\$327,527	\$11,272	\$378,500	\$337,581	\$11,511	\$390,011	\$347,847
Registered Nurse II	\$1,132,565	\$33,007	\$1,165,572	\$942,554	\$35,778	\$1,201,350	\$710,913	\$36,534	\$1,237,885	\$607,845
Registered Nurse IV	\$258,262	\$7,527	\$265,788	\$265,788	\$8,159	\$273,947	\$273,947	\$8,331	\$282,278	\$282,278
Registered Nurse V	\$161,093	\$4,695	\$165,788	\$165,788	\$5,089	\$170,877	\$170,877	\$5,197	\$176,074	\$176,074
Social Worker (C)	\$57,484	\$1,675	\$59,159	\$59,159	\$1,816	\$60,975	\$60,975	\$1,854	\$62,830	\$62,830
Materials & Supplies										
Office Supplies	\$5,667	\$165	\$5,832	\$5,832	\$179	\$6,012	\$6,012	\$183	\$6,194	\$6,194
Equipment Purchase	\$806	\$23	\$829	\$829	\$25	\$854	\$854	\$26	\$880	\$880
Other Direct Costs										
Travel and Other Employee Reimb.	\$113,926	\$3,320	\$117,247	\$66,762	\$3,599	\$120,846	\$68,811	\$3,675	\$124,521	\$70,904
Payroll Taxes	\$155,565	\$4,534	\$160,099	\$160,099	\$4,914	\$165,013	\$165,013	\$5,018	\$170,031	\$170,031
Office Equipment Lease	\$5,210	\$152	\$5,362	\$5,362	\$165	\$5,527	\$5,527	\$168	\$5,695	\$5,695
Depreciation	\$64,842	\$1,890	\$66,732	\$66,732	\$2,048	\$68,781	\$68,781	\$2,092	\$70,872	\$70,872
Administration	\$827,535	\$24,117	\$851,652	\$918,320	\$26,142	\$877,795	\$1,013,175	\$26,695	\$904,489	\$1,110,653
Plant Maintenance	\$224,232	\$6,535	\$230,767	\$230,767	\$7,084	\$237,850	\$237,850	\$7,233	\$245,084	\$245,084
Plant Operations	\$414,329	\$12,075	\$426,404	\$426,404	\$13,089	\$439,493	\$439,493	\$13,365	\$452,858	\$452,858
Housekeeping	\$131,498	\$3,832	\$135,330	\$135,330	\$4,154	\$139,485	\$139,485	\$4,242	\$143,726	\$143,726
Subcontracted Direct Care	\$931,712	\$27,153	\$958,865	\$958,865	\$29,433	\$988,299	\$988,299	\$30,055	\$1,018,354	\$1,018,354
Medical Records	\$362,411	\$10,562	\$372,973	\$372,973	\$11,449	\$384,422	\$384,422	\$11,691	\$396,112	\$396,112
Contracted Observation Beds	\$890,742	\$25,959	\$916,701	\$916,701	\$28,139	\$944,840	\$944,840	\$28,734	\$973,574	\$973,574
Medical Staff	\$1,066,631	\$31,085	\$1,097,716	\$1,097,716	\$33,696	\$1,131,412	\$1,131,412	\$34,407	\$1,165,819	\$1,165,819
Leased Equipment	\$20,418	\$595	\$21,013	\$21,013	\$645	\$21,658	\$21,658	\$659	\$22,317	\$22,317
Total Direct Costs	\$17,419,702	\$507,671	\$17,927,373	\$17,201,044	\$550,300	\$18,477,673	\$17,045,922	\$561,926	\$19,039,599	\$17,196,416
Indirect Costs										
Departmental	\$855,124	\$24,921	\$880,045	\$880,045	\$27,014	\$907,059	\$907,059	\$27,585	\$934,644	\$934,644
Executive Office	\$272,234	\$7,934	\$280,168	\$280,168	\$8,600	\$288,768	\$288,768	\$8,782	\$297,550	\$297,550
Central Services	\$104,100	\$3,034	\$107,134	\$107,134	\$3,289	\$110,422	\$110,422	\$3,358	\$113,780	\$113,780
Total Indirect Costs	\$1,231,458	\$35,889	\$1,267,347	\$1,267,347	\$38,903	\$1,306,249	\$1,306,249	\$39,724	\$1,345,974	\$1,345,974
Total Direct & Indirect Costs	\$18,651,160	\$543,560	\$19,194,720	\$18,468,391	\$589,202	\$19,783,922	\$18,352,171	\$601,650	\$20,385,573	\$18,542,390
Less Total Revenue	\$3,923,931	\$114,357	\$4,038,288	\$4,074,176	\$123,960	\$4,162,247	\$4,257,838	\$126,578	\$4,288,826	\$4,482,399
Total Costs	\$14,727,229	\$429,203	\$15,156,432	\$14,394,215	\$465,243	\$15,621,675	\$14,094,333	\$475,072	\$16,096,747	\$14,059,990

*Denotes Management Study saving calculations included

Form 2B Personnel Cost Worksheet

APPENDIX C (Form 2b)

Personnel Cost Worksheet

Payroll Tax Rate FY15 1.59%
 Fringe Rate FY15 27.27%

Position Title or Skill	FTEs		Annual Wage	Other Pay	Basic Pay	Fringe Benefits	Personnel Cost
	Required						
Administrative Assistant I	1.00		\$55,223	\$0	\$55,223	\$15,059	\$70,283
Clerk III	1.00		\$38,640	\$0	\$38,640	\$10,537	\$49,177
Clinical Social Worker (A/B)	15.90		\$1,120,168	\$20,258	\$1,140,425	\$295,871	\$1,436,296
Clinical Social Worker (C)	6.75		\$598,013	\$5,575	\$603,589	\$144,360	\$747,949
Clinical Social Worker (D)	6.00		\$625,739	\$162	\$625,901	\$128,921	\$754,822
Community Psychiatric Mh I	1.00		\$112,682	\$4,327	\$117,009	\$29,313	\$146,322
Human Services Coordinato	1.00		\$72,171	\$216	\$72,388	\$18,226	\$90,614
Human Services Coordinato	39.50		\$2,927,947	\$71,645	\$2,999,592	\$743,797	\$3,743,389
Human Services Coordinato	2.50		\$194,172	\$6,824	\$200,996	\$45,060	\$246,056
Licensed Practical Nurse I	4.80		\$314,231	\$8,914	\$323,144	\$80,059	\$403,203
Licensed Practical Nurse II	8.00		\$462,542	\$15,091	\$477,632	\$123,810	\$601,443
Mental Health Coordinator I	19.40		\$977,976	\$19,364	\$997,340	\$257,546	\$1,254,886
Mental Health Worker I	8.00		\$299,370	\$15,963	\$315,332	\$81,362	\$396,694
Mental Health Worker II	5.00		\$235,665	\$6,807	\$242,472	\$54,340	\$296,811
Psychologist IV	2.00		\$288,215	\$928	\$289,143	\$67,686	\$356,829
Registered Nurse II	8.80		\$871,498	\$33,072	\$904,570	\$227,995	\$1,132,565
Registered Nurse IV	2.00		\$203,578	\$1,235	\$204,813	\$53,449	\$258,262
Registered Nurse V	1.00		\$129,661	\$650	\$130,311	\$30,782	\$161,093
Social Worker (C)	0.60		\$43,641	\$1,800	\$45,442	\$12,042	\$57,484
	134.25		\$9,571,132	\$212,831	\$9,783,963	\$2,420,214	\$12,204,177

Description

- a. **Position Title or Skill:** Example: carpenter, driver, janitor, supervisor, administrative clerk.
- b. **FTEs Required:** Show the number of full time equivalent (FTE) positions required for each grade.
- c. **Annual Salary/Wages:** Use current pay rates and multiply the pay rates by the number of FTEs.
- d. **Other Pay:** Includes pay that will also earn fringe benefits, e.g., night differential pay, premium pay for firefighters and law enforcement officers.
- e. **Basic Pay:** Salary/wages plus other pay.
- f. **Fringe Benefits:** Multiply Basic Pay by the statewide percentage factor for fringe benefits.
- g. **Personnel Cost:** Add Basic Pay and Fringe Benefits for all positions.