

LARIMER COUNTY
"Full Cost" ALLOCATION

	Building Depreciation	Equipment Depreciation	County Attorney	County Manager	Asst. County Manager	Budget	Criminal Justice	Public Comm.	Human Resources	Retirement Plan Admin	Treasurer
Direct Expenditures	\$ 5,170,699	\$ 3,618,329	\$ 731,779	\$ 397,139	\$ 183,771	\$ 203,241	\$ 95,962	\$ 75,128	\$ 1,571,290	\$ 14,176	\$ 362,893
INCOMING COSTS:											
Building Depreciation						1,431			15,511		34,725
Equipment Depreciation											
County Attorney				1,584	733	811	382	749	6,266	56	4,921
County Manager			337	303	127	204	82	164	1,370	8	1,164
Asst. County Manager									9,281		
Budget			702	381	176	195	138	269	2,255	21	1,771
Criminal Justice											
Public Communication				92	23	69	23	46	408		384
Human Resources				2,742	638	1,510	668	1,335	14,452		17,080
Retirement Plan Admin				34	9	17	9	17	137		139
Treasurer			249	136	62	69	32	262	605	5	416
Clerk Administration											
Assessor			7,667	4,161	1,925	2,129	1,005	1,968	16,462	149	12,928
Finance	-	-	1,200	1,168	898	902	888	909	24,629	879	8,778
ITD	-	-	22,799	25,858	165	92,451	5,750	3,137	295,426	28	226,966
Sheriff Administration											
Facilities	-	-	-	-	-	1,711	-	-	36,399	-	41,482
Replacement Fund						2,053	2,053	1,026	20,528		21,554
Public Works Admin											
HHS Director											
Replacement Fund				9,238							
Total Incoming Costs	\$ -	\$ -	\$ 32,954	\$ 45,697	\$ 4,756	\$ 103,552	\$ 11,030	\$ 9,882	\$ 443,729	\$ 1,146	\$ 372,308
TOTAL COSTS:	\$ 5,170,699	\$ 3,618,329	\$ 764,733	\$ 442,836	\$ 188,527	\$ 306,793	\$ 106,992	\$ 85,010	\$ 2,015,019	\$ 15,322	\$ 735,201

ALLOCATED TO:

County Attorney				337		702					249
County Manager			1,584	303		381		92	2,742	34	136
Asst. County Manager			733	127		176		23	638	9	62
Budget	1,431		811	204		195		69	1,511	17	69
Criminal Justice			383	82		138		23	668	9	32
Public Communication			749	163		270		46	1,335	17	262
Human Resources	15,511		6,266	1,370	9,281	2,255		408	14,453	137	605
Retirement Plan Admin			57	7		20					5
Treasurer	34,725		4,921	1,164		1,771		384	17,078	139	416
Clerk	194,041	6,294	7,016	1,700	-	2,525	-	576	36,318	222	2,669
Assessor	91,435		15,153	3,609		5,454		1,199	49,611	508	1,672
Finance	20,757	-	5,576	1,281	9,861	2,006	-	408	18,824	157	607
ITD	152,886	627,712	26,299	5,206	32,340	9,465	-	1,320	53,413	508	3,206
Sheriff Administration	163,563	177,096	18,712	3,833		6,735	35,664	1,032	291,378	4,011	2,424
Facilities	24,786	13,997	16,451	3,177	17,403	5,920	-	768	28,175	278	2,591
Public Works Admin			612	112		220		24	816	9	72
HHS Director	6,469		7,420	1,418		2,671		336	8,539		2,331
Replacement Fund			10,958	1,407		3,944					7,301
Total to Allocating Depts.	\$ 705,604	\$ 825,099	\$ 123,701	\$ 25,500	\$ 68,885	\$ 44,848	\$ 35,664	\$ 6,708	\$ 525,499	\$ 6,055	\$ 24,709

Clerk Receiving											
Treasurer Receiving											470,819
Public Comm. Receiving								5,929			
General Government	52,523	5,252	35,713	228,429	76,571	12,853	-	216	9,085	87	39,192
Clerk	8,021	-	13,409	43,862	-	4,826	-	30,395	420,079	527	3,539
DA	130,892	16,430	21,977	5,516	-	7,910	35,664	1,944	73,527	679	2,949
Coroner	4,259	399	3,403	670		1,225		168	5,400	55	372
Planning & Building	53,560	-	7,449	3,131	-	5,514	-	840	39,742	386	3,035
Extension	16,936		1,950	949		702		504	11,150	28	303
Veterans	4,060		590	142		212		48	660		65
Sheriff	640,356	859	137,838	34,329	-	49,608	-	11,996	11,677	-	24,136
Engineering	53,981	11,219	11,513	2,609		4,143		816	32,089	303	1,516
Forestry	12	3,109	190	24		69					20
Community Corrections	353,132	4,170	26,176	7,219		9,421	35,664	2,783	106,229	880	8,657
Conservation Trust											
Workforce Center		271	23,416	5,401		8,428		1,727	70,960	661	7,068
Fairgrounds	1,706,960	138,936	42,349	6,502		15,242		768	20,268	134	15,268
Foothills Gateway			10,414	1,337		3,748					3,113
Health & Environment	67,073	4,188	32,502	7,998		11,698		2,759	96,675	887	9,684
Open Lands				7,130		16,818		816	18,938	262	18,983
Parks	230,443	111,470	11,747	3,637		4,228		1,535	56,371	120	3,664
Pest Control	6,136	24,514	1,735	522		624		216	3,883	37	661
Road & Bridge	100,573	966,716	78,831	12,682		28,372		1,847	70,770	601	24,294
Human Services		491		29,613		38,630		11,419	257,794	3,147	34,668
Districts	-	-	4,685	602	-	1,693	-	-	-	-	1,948
Solid Waste	77,742	374,894	11,910	2,693		4,286		840	26,403	210	5,685
Equipment Leasing			86	11		31					44
Fleet	45,198	1,081,598	17,709	2,872		6,374		432	16,933	176	6,829
Print Shop		23,183	966	290	1,160	348		120	2,087	18	291
Telecomm		25,531	5,744	904	2,465	2,067		120	2,708	39	1,831
SI Medical			49,947	6,413		17,976					16,160
SI Dental			3,207	412		1,154					1,062
SI Unemployment			691	89		249					253
SI Risk				1,347	1,740	3,496		72	3,572	28	2,994
Direct Billed	331,042								123,554		
Other	582,196	-	84,885	1	37,706	-	-	(8)	8,966	2	1,389
Total to Receiving Depts.	\$ 4,465,095	\$ 2,793,230	\$ 641,032	\$ 417,336	\$ 119,642	\$ 261,945	\$ 71,328	\$ 78,302	\$ 1,489,520	\$ 9,267	\$ 710,492
TOTAL COSTS ALLOCATED:	\$ 5,170,699	\$ 3,618,329	\$ 764,733	\$ 442,836	\$ 188,527	\$ 306,793	\$ 106,992	\$ 85,010	\$ 2,015,019	\$ 15,322	\$ 735,201

General Govt = BCC Office, Surveyor, Rural Land Use, Sales Tax, Public Trustee, LCBA, Capital Communications & Expenditures
 Districts = West Vine Stormwater, GIDs/PIDs, Improvement Districts, Assessment Debt, & Drainage

LARIMER COUNTY
"Full Cost" ALLOCATION

	Clerk	Assessor	Finance	ITD	Sheriff Admin	Facilities	PW Admin	HHS Director	Replacement Fund	Total
Direct Expenditures	\$ 709,969	\$ 3,799,731	\$ 1,391,436	\$ 6,423,938	\$ 4,692,162	\$ 4,125,069	\$ 153,390	\$ 1,860,606	\$ 2,747,813	\$ 38,328,521
INCOMING COSTS:										
Building Depreciation	194,041	91,435	20,757	152,886	163,562	38,783		6,469		719,600
Equipment Depreciation	6,294		-	627,712	177,096	-				811,102
County Attorney	7,016	15,153	5,577	26,299	18,712	16,450	611	7,420	10,958	123,698
County Manager	1,699	3,609	1,282	5,206	3,833	3,175	112	1,419	1,407	25,501
Asst. County Manager	-		9,862	32,340		17,404				68,887
Budget	2,525	5,454	2,007	9,466	6,734	5,920	220	2,671	3,944	44,849
Criminal Justice	-		-	-	35,664	-				35,664
Public Communication	576	1,200	408	1,320	1,031	768	24	336		6,708
Human Resources	36,318	49,611	18,824	53,415	291,378	28,174	817	8,539		525,501
Retirement Plan Admin	222	508	158	508	4,012	277	10			6,057
Treasurer	2,669	1,672	605	3,206	2,424	2,591	72	2,331	7,301	24,707
Clerk Administration	17,089		-	-	-	-				17,089
Assessor	18,433	39,810	16,584	78,230	55,662	48,934	1,820			307,867
Finance	38,901	11,349	244,882	71,084	102,496	76,000	1,350	23,267	21,371	630,951
ITD	146,672	200,441	347,347	1,376,329	511,003	86,933	4,527	89,080	-	3,434,912
Sheriff Administration	-		-	-	-	-				-
Facilities	278,975	109,225	48,707	166,978	356,450	332,901	-	23,490	-	1,396,318
Replacement Fund	120,454	80,251	18,475	231,821	808,750	236,475	1,026	9,238		1,553,704
Public Works Admin	-		-	-	-	-				-
HHS Director	-		-	340	-	-		2,242		2,582
Replacement Fund	-		-	-	-	-				9,238
Total Incoming Costs	\$ 871,884	\$ 609,718	\$ 735,475	\$ 2,837,140	\$ 2,538,807	\$ 894,785	\$ 10,589	\$ 176,502	\$ 44,981	\$ 9,744,935
TOTAL COSTS:	\$ 1,581,853	\$ 4,409,449	\$ 2,126,911	\$ 9,261,078	\$ 7,230,969	\$ 5,019,854	\$ 163,979	\$ 2,037,108	\$ 2,792,794	\$ 48,073,456
ALLOCATED TO:										
County Attorney	-	7,667	1,200	22,799	-	-				32,954
County Manager	-	4,161	1,169	25,858	-	-			9,238	45,698
Asst. County Manager	-	1,925	898	165	-	-				4,756
Budget	-	2,129	902	92,451	-	1,710			2,053	103,552
Criminal Justice	-	1,005	889	5,750	-	-			2,053	11,032
Public Communication	-	1,968	908	3,137	-	-			1,026	9,881
Human Resources	-	16,462	24,630	295,426	-	36,399			20,528	443,731
Retirement Plan Admin	-	149	879	28	-	-				1,145
Treasurer	-	12,928	8,779	226,967	-	41,482			21,554	372,308
Clerk	17,089	18,433	38,899	146,671	-	278,976	-	-	120,454	871,883
Assessor	-	39,810	11,349	200,441	-	109,225	-	-	80,252	609,718
Finance	-	16,584	244,883	347,348	-	48,707	-	-	18,475	735,474
ITD	-	78,231	71,082	1,376,328	-	166,978	-	340	231,821	2,837,135
Sheriff Administration	-	55,662	102,497	511,001	-	356,451	-	-	808,750	2,538,809
Facilities	-	48,935	75,999	86,934	-	332,902	-	-	236,475	894,791
Public Works Admin	-	1,820	1,352	4,526	-	-	-	-	1,026	10,589
HHS Director	-		23,265	89,080	-	23,492	-	2,242	9,238	176,501
Replacement Fund	-		21,373	-	-	-	-	-	-	44,983
Total to Allocating Depts.	\$ 17,089	\$ 307,869	\$ 630,953	\$ 3,434,910	\$ -	\$ 1,396,322	\$ -	\$ 2,582	\$ 1,562,943	\$ 9,744,940
Clerk Receiving	181,587		-	-		-				181,587
Treasurer Receiving	-		-	-		-				470,819
Public Comm. Receiving	-		-	-		-				5,929
General Government	109,522	32,802	156,931	98,739	-	75,049	-	-	25,082	958,046
Clerk	1,273,655	39,888	8,308	210,730	-	17,417	-	-	52,129	2,126,785
DA	-	65,375	23,387	288,574	-	201,769	-	-	87,575	964,168
Coroner	-	10,123	7,548	37,641	-	-	-	-	15,262	86,525
Planning & Building	-	22,157	27,922	198,639	-	78,711	-	-	30,235	471,321
Extension	-	5,801	4,629	56,865	-	61,499	-	4,647	21,949	187,912
Veterans	-	1,755	1,528	2,879	-	5,801	-	-	-	17,740
Sheriff	-	410,015	44,070	707,279	7,230,969	45,598	-	-	200,172	9,548,902
Engineering	-	34,246	31,353	150,119	-	80,908	26,663	-	55,025	496,503
Forestry	-	566	1,365	2	-	1,245	6,666	-	-	13,268
Community Corrections	-		31,939	231,416	-	84,209	-	93,325	29,170	1,024,390
Conservation Trust	-		-	-	-	-	-	-	24,579	24,579
Workforce Center	-		66,613	453,921	-	38,213	-	8,952	7,298	692,929
Fairgrounds	-		72,762	225,530	-	-	30,663	-	6,255	2,281,637
Foothills Gateway	-	35,109	4,152	-	-	-	-	-	-	57,873
Health & Environment	-	33,002	58,548	650,585	-	333,722	-	19,993	51,783	1,381,097
Open Lands	-		129,480	103,368	-	-	6,666	-	8,359	310,820
Parks	-		45,761	36,856	-	-	6,666	-	-	512,498
Pest Control	-	5,731	22,619	747	-	-	6,666	-	-	74,091
Road & Bridge	-	89,505	114,692	257,718	-	321,267	26,663	-	76,974	2,171,505
Human Services	-	83,372	100,094	1,540,152	-	297,000	-	69,398	16,681	2,482,459
Districts	-	15,871	136,824	43	-	-	-	-	-	161,666
Solid Waste	-		57,028	62,331	-	33,844	26,663	-	-	684,529
Equipment Leasing	-		12,682	-	-	-	-	-	-	12,854
Fleet	-		128,062	61,278	-	63,413	26,663	-	3,128	1,460,665
Print Shop	-		6,815	111,755	-	-	-	-	3,128	150,161
Telecomm	-		40,339	114,521	-	-	-	-	4,714	200,983
SI Medical	-		11,293	5	-	-	-	-	-	101,794
SI Dental	-		3,853	-	-	-	-	-	-	9,688
SI Unemployment	-		3,217	-	-	-	-	-	-	4,499
SI Risk	-		66,243	12,193	-	-	-	-	3,128	94,813
Direct Billed	-			212,292	-	936,630	-	400,206	-	2,003,724
Other	-	3,216,262	75,901	(10)	-	947,237	-	1,438,005	507,225	6,899,757
Total to Receiving Depts.	\$ 1,564,764	\$ 4,101,580	\$ 1,495,958	\$ 5,826,168	\$ 7,230,969	\$ 3,623,532	\$ 163,979	\$ 2,034,526	\$ 1,229,851	\$ 38,328,516
TOTAL COSTS ALLOCATED:	\$ 1,581,853	\$ 4,409,449	\$ 2,126,911	\$ 9,261,078	\$ 7,230,969	\$ 5,019,854	\$ 163,979	\$ 2,037,108	\$ 2,792,794	\$ 48,073,456

Finance Allocating costs include \$304,742 direct and incoming Finance Admin costs that are allocated to Finance depts.

ITD Allocating costs include \$1,197,750 direct and incoming ITD Admin costs that are allocated to ITD depts.